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Electronic invoicing - Semantic data model of the core elements of an electronic invoice

This draft European Standard is submitted to CEN members for enquiry. It has been drawn up by the Technical Committee CEN/TC 434.

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EUROPEAN COMMITTEE FOR STANDARDIZATION
COMITÉ EUROPÉEN DE NORMALISATION
EUROPÄISCHES KOMITEE FÜR NORMUNG

CEN-CENELEC Management Centre: Avenue Marnix 17, B-1000 Brussels

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36 **European foreword**

37 This document (prEN 16931:2015) has been prepared by Technical Committee CEN/TC 434
38 "Electronic Invoicing", the secretariat of which is held by NEN.

39 This document is currently submitted to the CEN Enquiry.

40 This document has been prepared under a mandate given to CEN by the European Commission and
41 the European Free Trade Association, and supports essential requirements of EU Directive
42 2014/55/EU [1].

43 For relationship with relevant EU Directives, see informative Annex B, which is an integral part of
44 this document.

Introduction

The European Commission estimates that "The mass adoption of e-invoicing within the EU would lead to significant economic benefits and it is estimated that moving from paper to e-invoices will generate savings of around EUR 240 billion over a six-year period"[1]. Based on this recognition "The Commission wants to see e-invoicing become the predominant method of invoicing by 2020 in Europe."

As a means to achieve this goal, Directive 2014/55/EU [1] on electronic invoicing in public procurement aims at facilitating the use of electronic invoices by economic operators when supplying goods, works and services to the public administration. In particular, it sets out the legal framework for the establishment of a European Standard (EN) for the semantic data model of the core elements of an electronic invoice.

The semantic data model of the core elements of an electronic invoice – the core invoice model – as described in this document is based on the proposition that a limited, but sufficient set of information elements can be defined that supports generally applicable invoice-related functionalities. These functionalities are discussed in Clause 5. The core invoice model, as described in Clause 6, contains information elements that are commonly used and accepted and are legally required.

It is expected that in most situations, business partners would use the core invoice model exclusively and the invoices they send or receive would not contain any additional structured information elements. However, in some sectors or situations where there are specific information requirements, the required information may be conveyed in the form of unstructured text. Unstructured text has the drawback in that it cannot be processed automatically and therefore requires human intervention. Alternatively, the specific information requirements can be implemented using information elements that extend the core invoice model. Any such extension needs to respect the semantic definitions in the core invoice model. Only business partners that are part of such a sector or supply chain would be expected to be able to process the extensions. In these circumstances, it should be possible to define a number of required additional information elements whilst still utilizing the core invoice model concept.

In line with Directive 2014/55/EU [1], all contracting authorities and contracting entities in the EU will be obliged to receive and process an e-invoice as long as it contains all of the core elements of an invoice defined in this European Standard (and provided that it is represented in any of the syntaxes identified in the related Technical Specification "List of syntaxes that comply with the European Standard on the semantic data model for the core elements of an electronic invoice"). The inclusion of any information which is not contained in this core will be at the sender's discretion. As such, any extension in an e-invoice will by definition be optional, and it cannot form an integral part of the European Standard.

By ensuring semantic interoperability of electronic invoices, the European Standard and its ancillary European standardisation deliverables will serve to remove market barriers and obstacles to trade deriving from the existence of different national rules and standards – and thus contribute to the goals set by the European Commission

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[1] http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=COM:2010:0712:FIN:en:PDF.

1 Scope

This European Standard establishes a semantic data model of the core elements of an electronic invoice. The semantic model includes only the essential information elements that an electronic invoice needs to ensure legal (including fiscal) compliance and to enable interoperability for cross-border, cross sector and for domestic trade. The semantic model may be used by public and private sector organizations for public procurement invoicing. It may also be used for invoicing between private sector enterprises.

This European Standard complies at least with the following criteria:

— it is technologically neutral;

— it is compatible with relevant international standards on electronic invoicing;

— it has regard to the need for personal data protection in accordance with Directive 95/46/EC [4], to a 'data protection by design' approach and to the principles of proportionality, data minimization and purpose limitation;

— it is consistent with the relevant provisions of Directive 2006/112/EC [2];

— it allows for the establishment of practical, user-friendly, flexible and cost-efficient electronic invoicing systems;

— it takes into account the special needs of small and medium-sized enterprises as well as of sub-central contracting authorities and contracting entities;

— it is suitable for use in commercial transactions between enterprises.

2 Normative references

The following documents, in whole or in part, are normatively referenced in this document and are indispensable for its application. For dated references, only the edition cited applies. For undated references, the latest edition of the referenced document (including any amendments) applies.

ISO 3166-1, *Codes for the representation of names of countries and their subdivisions — Part 1: Country codes*

ISO 4217, *Codes for the representation of currencies*

ISO 639-1, *Codes for the representation of names of languages — Part 1: Alpha-2 code*

ISO 8601, *Data elements and interchange formats — Information interchange — Representation of dates and times*

3 Terms and definitions (normative)

For the purposes of this document, the following terms and definitions apply.

2.1
electronic invoice
invoice that has been issued, transmitted and received in a structured electronic format which allows for its automatic and electronic processing

[SOURCE: Directive 2014/55/EU [1]]

121 **2.2**
122 **semantic data model**
123 structured set of logically interrelated information elements

124 **2.3**
125 **information element**
126 semantic concept that can be defined independent of any particular representation in a syntax

127 **2.4**
128 **syntax**
129 machine-readable language or dialect used to represent the information elements contained in an
130 electronic document (e.g. an electronic invoice)

131 **2.5**
132 **business term**
133 label assigned to a given information element which is used as a primary reference

134 **2.6**
135 **core invoice model**
136 semantic data model of the Core elements of an electronic invoice

137 **2.7**
138 **core elements of an electronic invoice**
139 set of essential information elements that an electronic invoice may contain in order to enable cross-
140 border interoperability, including the necessary information to ensure legal compliance

141 **2.8**
142 **identifier**
143 character string used to establish the identity of, and distinguish uniquely, one instance of an object
144 within an identification scheme from all other objects within the same scheme

145 Note 1 to entry: An identifier may be a word, number, letter, symbol, or any combination of those.

146 **2.9**
147 **identification scheme**
148 collection of identifiers applicable for a given type of object governed under a common set of rules

149 **4   The concept of a core invoice (informative)**

150 **4.1 The core invoice model as a response to the challenge of interoperability**

151 The establishment of interoperability of business information systems with respect to the exchange
152 of electronic documents such as invoices is viewed by many as a major challenge for the following
153 reasons:

154 a)   the overall business environment is very diverse and consequently so is the information that
155   needs to be exchanged between business partners;

156 b)   documents such as invoices consist of many information elements. Attempting to define and
157   standardize all occurring information elements would generate a very large and complex
158   information model that no single organization could implement entirely;

159 c)   even if a complete implementation of such a large model were possible, its implementation
160   across the business environment would be very challenging and costly;

161   d)   as experience informs us, business partners in various industry sectors will agree on subsets of
162   the model that are supported by their business information systems. Such variety would work
163   against the principles of using common standards, jeopardize interoperability and result in
164   expensive implementation projects.

165   This document is based on a different approach. In contrast to collecting and meeting the
166   requirements of all businesses, a semantic model is defined that includes only the essential
167   information elements that an electronic invoice needs to ensure legal (including fiscal) compliance
168   and to enable interoperability for cross-border, cross sector and for domestic trade. The semantic
169   model may be used by public and private sector organizations for public procurement invoicing. It
170   may also be used for invoicing between private sector enterprises.

171   The result of this approach is a semantic model of core information elements for an electronic
172   invoice, i.e., a core invoice model. The following guiding principles for the basis of the core invoice
173   model:

174   e)   it should be at least as easy, if not easier, to prepare and send, and to receive and process
175   electronic invoices as compared to paper invoices;

176   f)   the use of standardized information elements should make electronic invoice processing more
177   efficient than processing paper invoices;

178   g)   compliance with the core invoice model should mean that business partners should be able to
179   interpret and understand the content of an electronic invoice at the semantic level without prior
180   consultation or bilateral agreements;

181   h)   invoices should be composed of structured information elements to enable efficient processing;

182   i)   invoice processing software should be able to process all information elements in the core
183   invoice model that are represented as structured data;

184   j)   the use of structured data should result in optimized business processes;

185   k)   the core invoice model makes no assumption about the method by which an invoice is created,
186   delivered and processed. It may be exchanged directly between business partners or exchanged
187   using an intermediary service provider;

188   l)   the core invoice model makes no assumption about the syntax or transmission technology used.

189   **4.2 Contents of the core invoice model**

190   The core invoice model is based on the proposition that a limited, but sufficient set of information
191   elements can be defined that supports generally applicable invoice-related functionalities. These
192   functionalities include invoice issuance and delivery, invoice validation, accounting, VAT reporting,
193   payment and auditing. The core invoice model contains information elements that are commonly
194   used and accepted and are legally required.

195   If all organizations in Europe were to implement the core invoice model in their business
196   information systems using the specified information elements, then sending, receiving and
197   processing invoices electronically, without human intervention, would be possible. There would be
198   no need for onerous pre-negotiated bilateral agreements between organizations on the semantic
199   content of the invoice and its exchange. The only assumption is the existence of a normal business
200   contract or trading agreement. The core invoice model supports a set of invoice functions, as
201   specified in Clause 5 below.

202 An important criterion to include an information element in the core invoice model is whether it can
203 be assumed that the Buyer's information system can process (or otherwise handle) such an element.
204 If the business information systems of the majority of Buyers are incapable of processing such an
205 information element, that element should not be part of the core invoice model. If such an element is
206 nevertheless required, it should be contained within an 'extension' to the core invoice model, or as
207 unstructured text, that can be processed by human intervention.

208 The set of information elements that are contained in the core invoice model is commonly
209 considered to consist of two parts: a legal part and a common part.

210 The legal part of the core invoice model supports the observance of both tax and commercial law
211 pertaining to electronic invoicing commonly in force throughout the EU. The core invoice model also
212 pays attention to legal requirements for the presence of additional but commonly occurring
213 information elements and provide for them in a practical way.

214 The common part contains commonly used and accepted information elements that are not sector or
215 country specific.

216 A specific information element may be correctly allocated to one or both of these parts. Therefore
217 categorizing elements with respect to these parts in the semantic model is not considered to be
218 meaningful.

219 In order to fulfil the requirements above, judgment had to be made on the selection of the
220 information elements to be included in the core invoice model. For the legal part requirements, the
221 selection has been made with reference to the information elements required on a mandatory basis
222 by individual Member State law, whether local VAT regulations, or any other local legal provision
223 (regulatory, contractual company law, laws on business documents, etc.), but eliminating those, for
224 practical reasons, that are exclusively confined to a single or very small number of Member States
225 and therefore falling outside the doctrine of 'commonly in force throughout the EU'. The elements
226 selected to satisfy the requirements of the common part form a justifiable selection of requirements
227 required by commercial practice.

228 Under this formulation, other structured information elements (not selected for inclusion in the core
229 invoice model) should be placed in parts outside the core invoice model. All sector-specific
230 information elements not forming part of the common part of the core invoice model would be
231 placed in a sector specific part. The approach to this aspect is covered in 4.3 below and in
232 CEN/TR 2345.

233 **4.3 How to use and extend the core invoice model**

234 As stated above, the core invoice model may be used for generally applicable invoicing processes. In
235 most situations, business partners would use the core invoice model exclusively and the invoices
236 they send or receive would not contain any additional structured information elements.

237 In some sectors or situations where there are specific information requirements, the required
238 information may be conveyed in the form of unstructured text. Unstructured text has the drawback
239 in that it cannot be processed automatically and therefore requires human intervention.

240 Alternatively, the specific information requirements can be implemented using information elements
241 that extend the core invoice model. Any such extension shall respect the semantic definitions in the
242 core invoice model. Only business partners that are part of such a sector or supply chain would be
243 expected to be able to process the extensions. In these circumstances, it should be possible to
244 carefully define a number of required additional information elements whilst still utilizing the core
245 invoice model concept.

246 Some extensions may not be specific to a single supply chain or industry sector, but may be specific
247 to functions or business processes required by more than one sector. E.g. the Vendor Managed
248 Inventory (VMI) process has been implemented by, for example, the automotive, steel and printing

249 industries. The VMI business process may require additional information elements, not present in
250 the core invoice model. Clearly, similar functions and processes should consistently use the same
251 information elements across Europe.

252 The development of sector specific or cross-sector extensions should be based on justified business
253 requirements. These can only be gathered by industry experts, (private and public) sector
254 organizations and their customers, who understand those requirements. The semantic model of
255 these additional information elements needs to be defined and registered with an appropriate
256 organization, with reference to the business requirements it is based on.

5 Business processes and functionality supported by the core invoice (informative)

257
258

5.1 The business parties involved and their roles and relationships

259

260 In the basic purchase-to-pay process there are two business parties, the Customer and the Supplier.
261 Each party may fulfil two or three roles in the process. The Customer party has the role of the Buyer
262 (the commercial role that contracts with a Seller and orders the goods and services) and the
263 Receiver (the operational role that receives the goods and services). The Supplier party has the role
264 of the Seller (the commercial role that is contracted by a Buyer) and the Payee (the role that receives
265 the payment). Both parties are considered to be Taxable persons (the role that declares and pays or
266 reclaims VAT), except for some public entities. The Supplier may delegate the operational aspects of
267 that role to a Tax representative, who declares and pays VAT on his behalf.

268
269
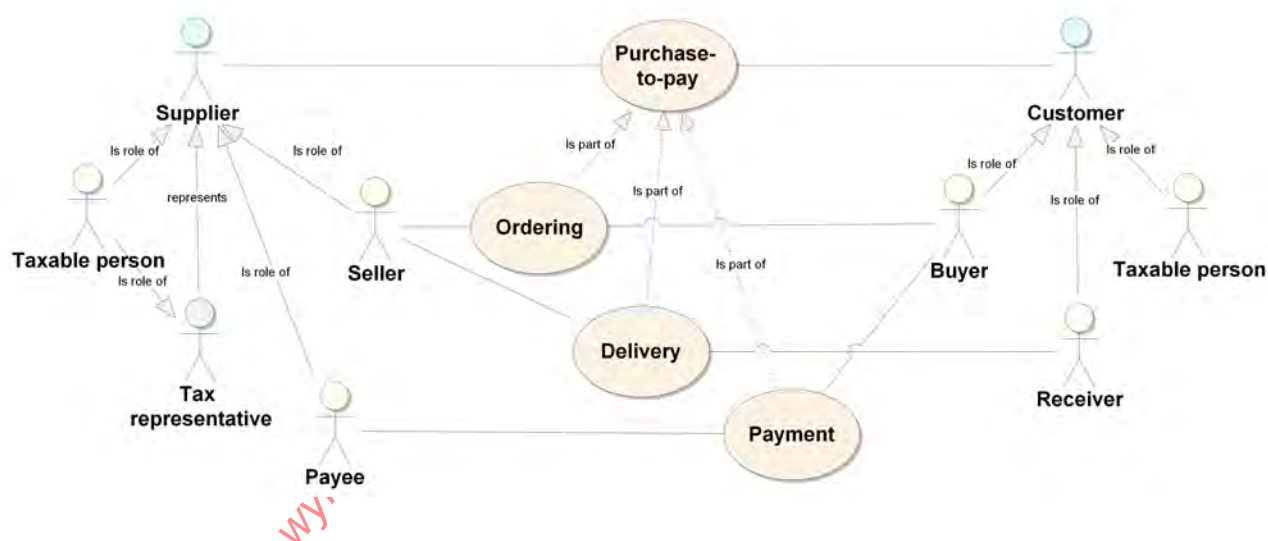
Figure 1 — Parties and roles

270

271 In the core invoice model, it is assumed that the Supplier party combines, by default, the roles of
272 Seller, and Payee. Roles may however be outsourced. The role of Payee may be fulfilled by another
273 party, e.g. a factoring service. The same applies to the roles of the Customer (Buyer and Receiver)
274 that may be fulfilled by different parties. It is assumed that the Seller issues the Invoice. Note that in
275 certain transactions the Buyer may be liable to pay VAT instead of the Seller.

276 An Invoice consists of a header and one or more line items. All information about the parties is
277 defined at header level.

278 The following table illustrates the different roles in an Invoice:

279 **Table 1 — Parties and roles**

Context	Role	Explanation
Supplier:		
Trade	Seller (Invoice issuer)	Principal role
Payment	Payee	Additional role. May be a different party from the Seller
Tax	Taxable Person (may engage a Tax representative)	Designation for tax purposes
Customer:		
Trade	Buyer (Invoice receiver)	Principal role
Delivery	Receiver	Additional role, may be a different party from the Buyer
Tax	Taxable Person	Designation for tax purposes

280 Other parties may also play roles in the invoicing process, such as (e.g. transport) service providers
281 and (e.g. tax) authorities. They are however indirectly involved as an agent or counterpart and not
282 included in the table.

283 **5.2 Business process requirements supported**

284 **5.2.1 Introduction**

285 The core invoice model supports a basic purchase-to-pay process. Purchase-to-pay processes can be
286 complex due to logistics, legal, product and technical requirements. Examples of such complex
287 processes are: vendor managed inventory, invoicing on behalf of multiple parties in the same
288 Invoice, invoicing complex products or project-related products, or 'swap' deals. These processes are
289 out of scope of the core invoice model. However, the core invoice model can be extended to support
290 such processes. The extension methodology is described in CEN/ TR 1234.

291 This subclause describes the processes that are supported by the core invoice model. These
292 processes include buying, selling, delivering and payment between Customers and Suppliers and
293 their respective roles. How the Invoice and other documents are electronically exchanged is not
294 described in the process models. Parties may handle document exchange with their own resources
295 or outsource (part of) it.

296 The process models focus on the external activities of the parties and do not describe internal
297 activities. Only the activities of the roles listed in Table 1 are modelled, not those of third parties.

298 The process models included in this subclause are intended to indicate the business contexts that are
299 supported by the core invoice model. The models do not give a full definition of those processes.

300 The core invoice model shall include elements that allow the trading parties to represent any Invoice
301 transaction according to the EU VAT directives and should support the following types of business
302 processes:

303 — P1: Invoicing of deliveries against purchase orders, based on a contract;

304 — P2: Invoicing deliveries based on a contract;

305 — P3: Invoicing the delivery of an incidental purchase order;

306 — P4: Pre-payment;

307   — P5: Spot payment;

308   — P6: Payment in advance of delivery;

309   — P7: Invoices with references to a despatch advice;

310   — P8: Invoices with references to a despatch advice and a receiving advice;

311   — P9: Credit notes or Invoices with negative amounts, issued for a variety of reasons including the
312   return of empty packaging;

313   — P10: Corrective invoicing (cancellation/correction of an Invoice).

314 Other processes are not explicitly supported, but the core invoice model may still be applicable. In
315 more complex or advance processes, however, extensions to the information content of the core
316 invoice model may be needed.

317 **5.2.2 Invoicing of deliveries against purchase orders, based on a contract (P1)**
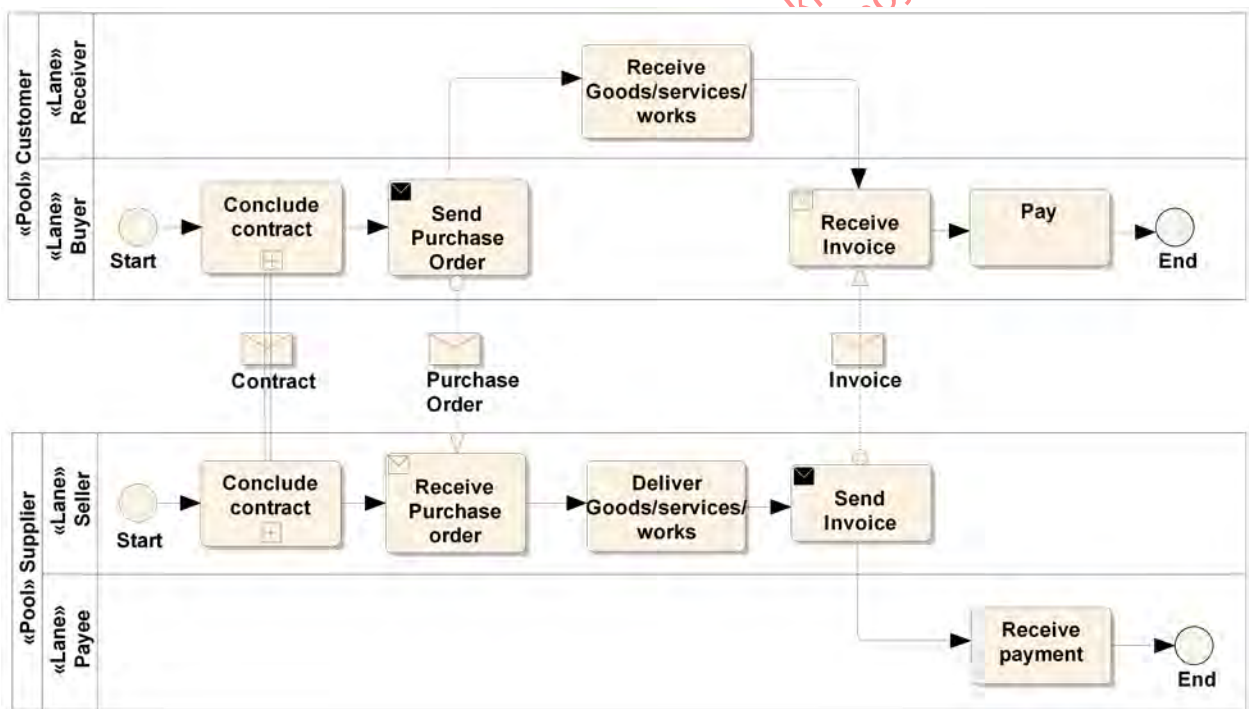
318

319 **Figure 2 — Invoicing of deliveries against purchase orders, based on a contract**

320 In this process the Buyer and the Seller conclude a formal contract (or there is an assumed contract
321 by legal definition) in which the terms and conditions are stated under which goods and services will
322 be delivered and are paid for. The Buyer orders the goods and services, stating the specifications for
323 goods and services, the quantities and the place and time of delivery. The Seller delivers the ordered
324 goods and services to the Receiver as specified on the purchase order. This delivery is then invoiced
325 by the Seller to the Buyer. Finally, the Buyer pays the Payee.

326 A purchase order is sent by the Buyer as a single document. Depending on the contract between the
327 Seller and the Buyer the purchase order may be confirmed by the Seller or even be the subject of
328 negotiation between Buyer and Seller (not shown in the diagram). The resulting purchase order then

329 may result in one or more deliveries. Each delivery results in an Invoice. An Invoice may only refer to
330 one delivery and one purchase order.

331 The delivery may include the pick up and return of returnable packaging from previous deliveries
332 and, for which a payment (deposit) had previously been made by the Buyer and had been received
333 by the Seller. Depending on the agreement between the Seller or Buyer, this deposit may need to be
334 reimbursed to the Buyer using the Invoice to account for reimbursement. The Invoice may therefore
335 contain lines with a negative amount. Alternatively, credit notes may be used instead.

336 In a number of national and legal environments, descriptions of products, names and addresses of
337 parties, and locations are obligatory in the electronic messages. Therefore, textual representation of
338 these objects are included in the core invoice model. In other jurisdictions, the Buyer and the Seller
339 may agree on one or more identification schemes for products, locations, parties and other objects.
340 These schemes remove the need for textual based descriptions and names and addresses of the
341 objects identified. These schemes are usual agreed in advance of the Purchase to Pay process and
342 there are various mechanism used for this. This process is called Master Data Synchronisation. In the
343 core invoice model it is assumed that a Master Data Synchronisation process has not been
344 implemented. This process should be dealt with by an Extension.

345 **5.2.3 Periodic invoicing of deliveries based on a contract, where no purchase order is**
346 **required (P2)**
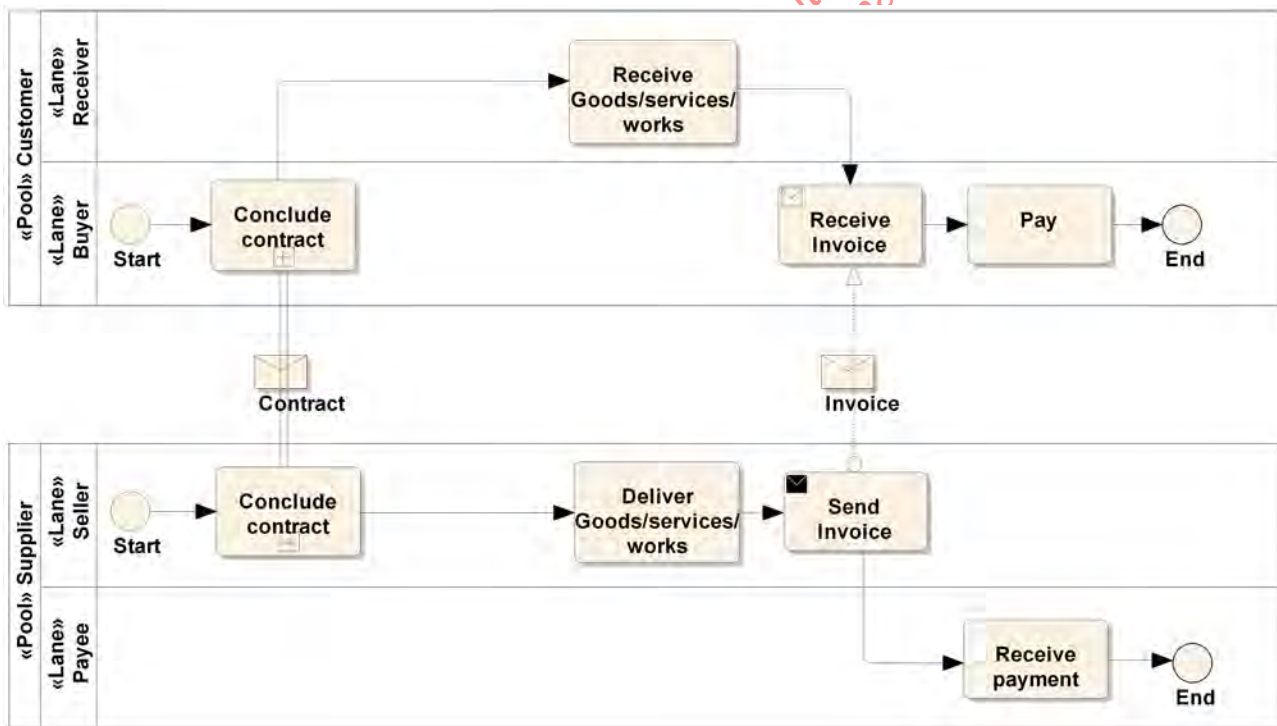
349 **Figure 3 — Invoicing deliveries based on a contract**

350 In this process the contract directly triggers the delivery. There is no requirement for a purchase
351 order. This scenario is common in the delivery of utilities, but also in delivery of, e.g. food services to
352 offices, schools and hospitals. Invoices are issued to cover a fixed period of time and there are
353 continuously instances of the goods and service being delivered. Each delivery or delivery period
354 results in an Invoice. An Invoice may only refer to one period of delivery and one contract.

355 **5.2.4 Invoicing the delivery against an incidental purchase order (P3)**
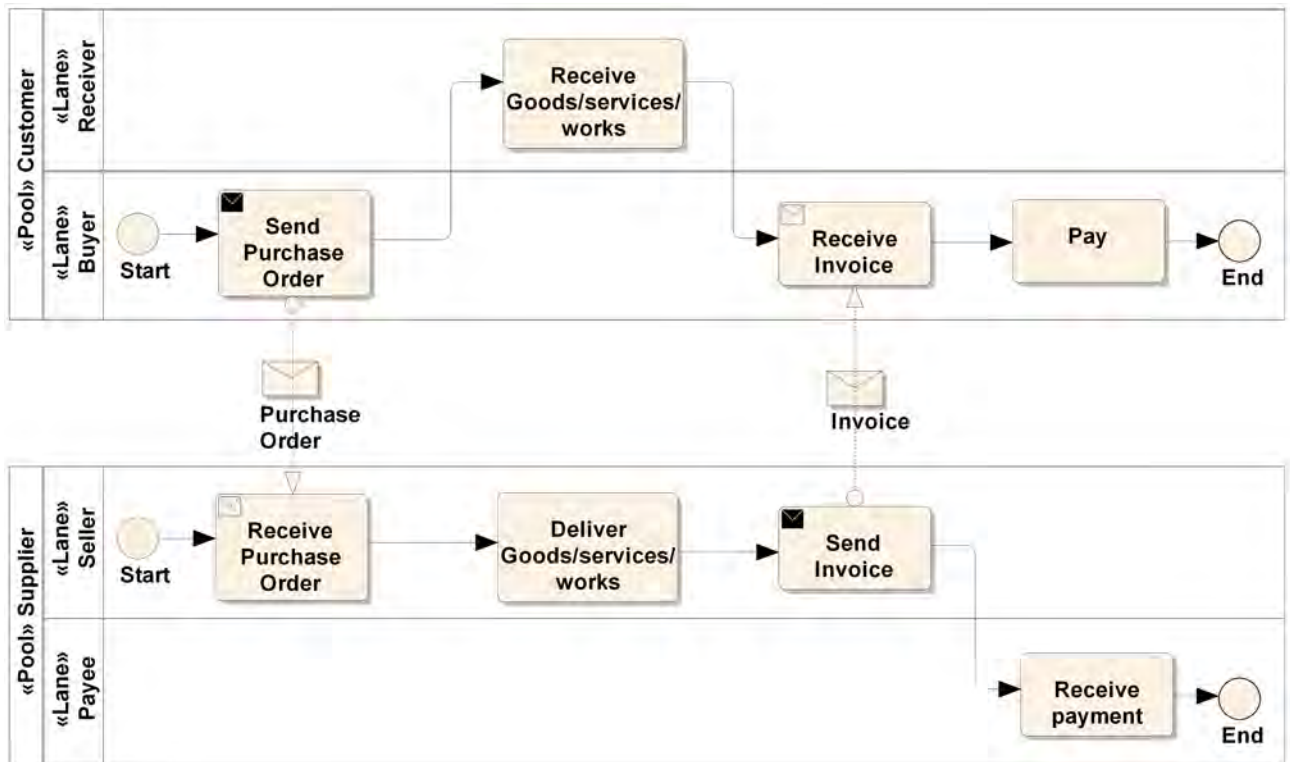
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357

358 **Figure 4 — Invoicing the delivery against an incidental purchase order**

359 In this process, a separate contract does not exist. Purchase orders are placed over the telephone,
360 using internet or over the counter. The purchase order serves as the contract and triggers the
361 delivery. Each delivery results in an Invoice. The purchase order may be confirmed by the Seller (not
362 shown in the diagram).

363   **5.2.5 Pre-payment (P4)**
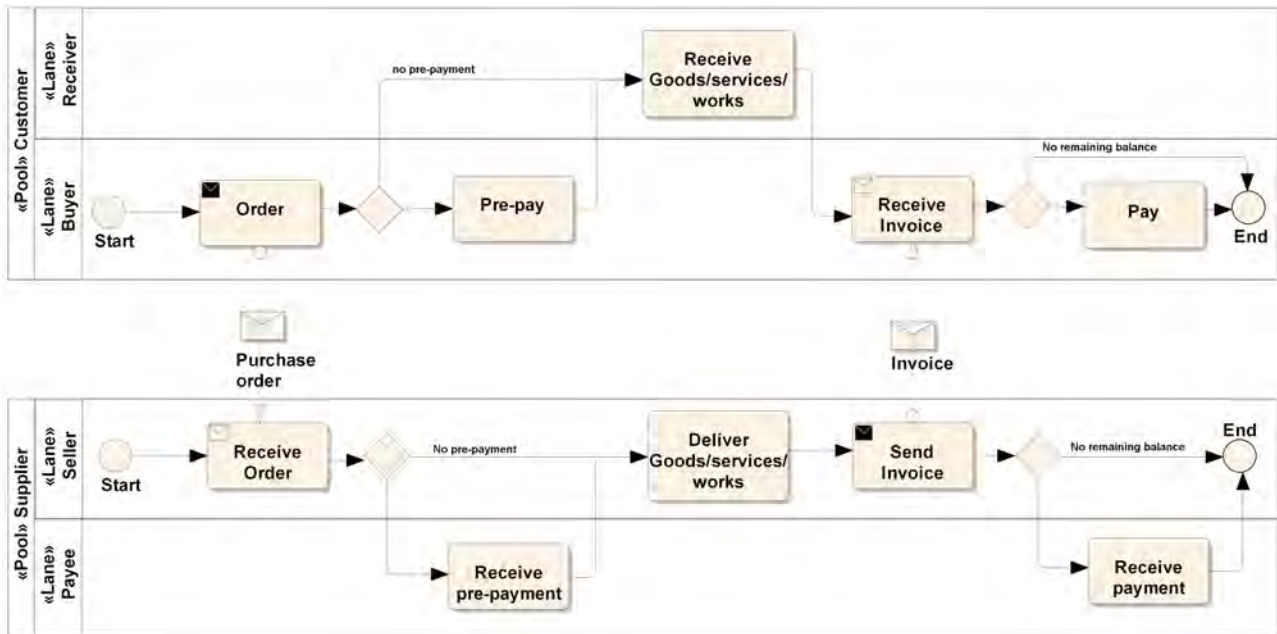
364

365   **Figure 5 — Pre-payment**

366   The Buyer orders goods and services. Full payment or part-payment may be made in advance of the
367   Invoice. The Invoice states the amount paid in advance and the amount now due for payment after
368   deducting the amounts paid in advance from the Invoice total, i.e. the balance. If the balance is
369   positive, there is still an amount of money outstanding to the Seller and a final payment is made.
370   Each delivery results in an Invoice. An Invoice may only refer to one delivery and one purchase
371   order.

372 **5.2.6 Spot payment (P5)**
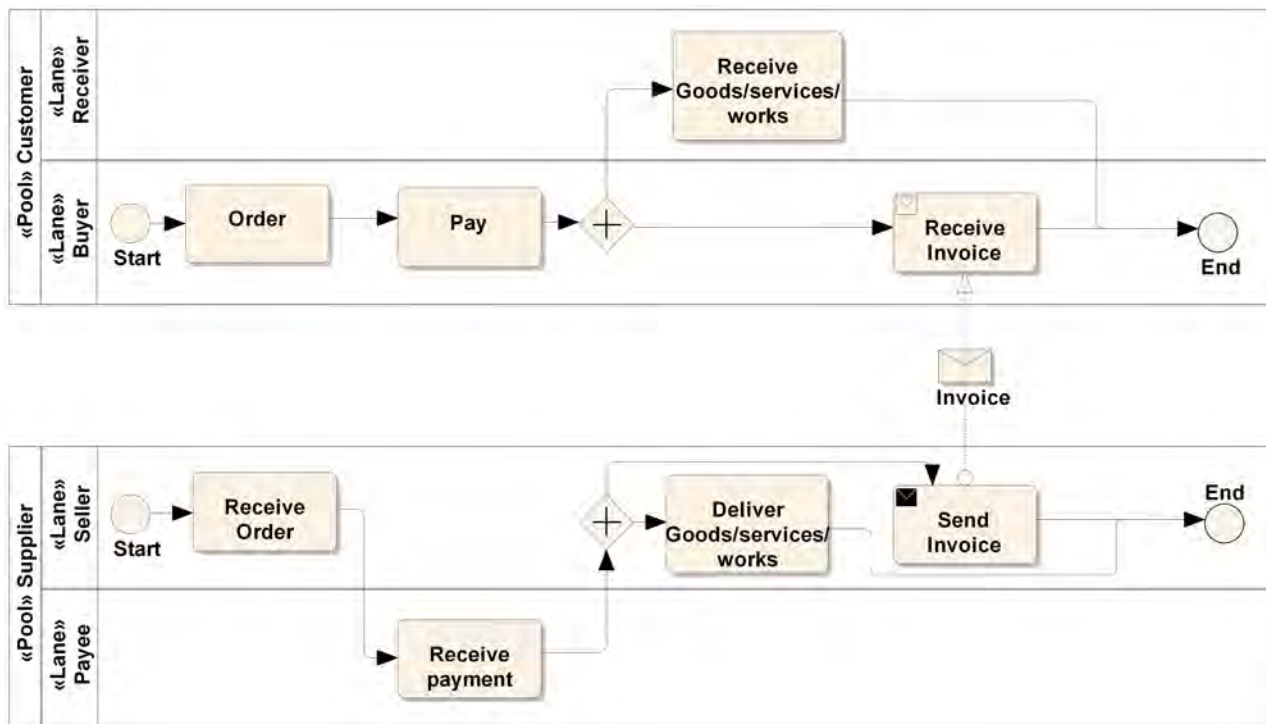
373

374 **Figure 6 — Spot-payment**

375 The Buyer purchases goods and services without any prior purchase order or contract (e.g. by
376 ordering over the telephone, internet or over the counter). Payment is made in advance of the
377 Invoice, e.g. by means of a credit, debit or payment card or through a payment service provider. Note
378 that sufficient business controls should be present in the administrations of both parties given the
379 absence of written purchase orders. Invoicing may take place before, after or at the same time as the
380 delivery. The Invoice refers to the account or card number used for payment and states the amount
381 paid in advance. An Invoice may only refer to one delivery.

382 **5.2.7 Payment in advance of delivery, based on a purchase order (P6)**
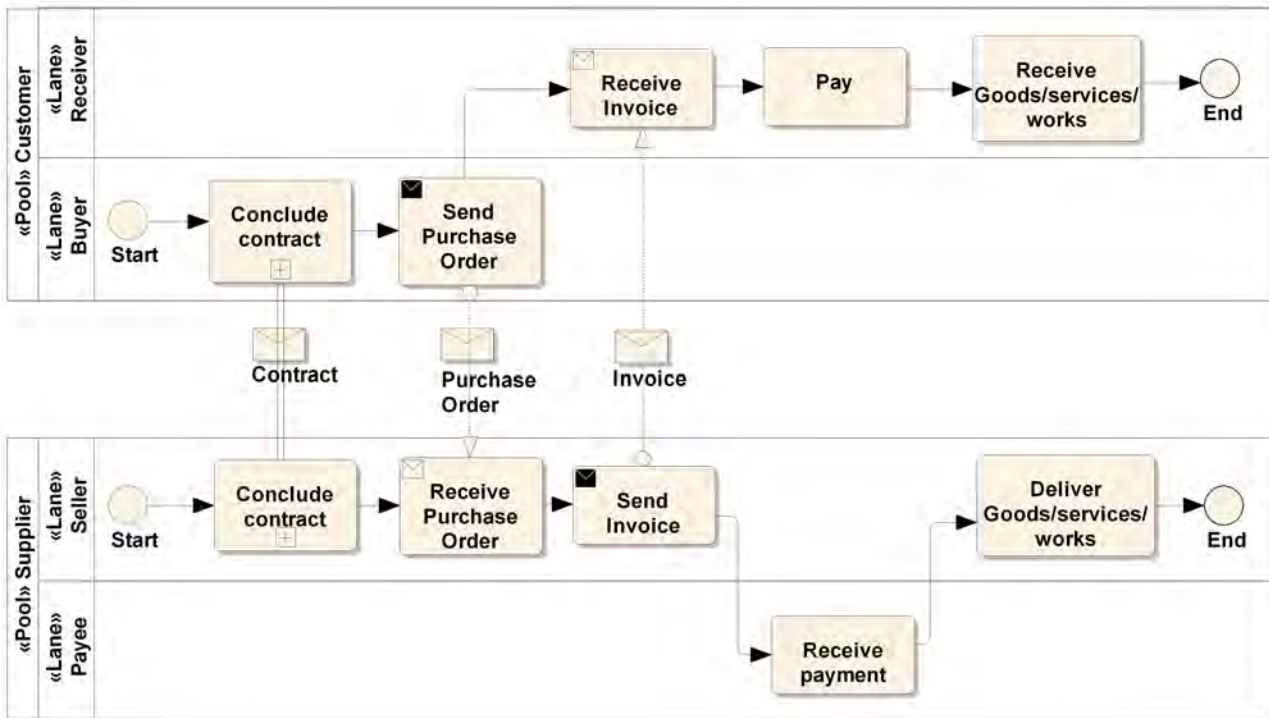
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385 **Figure 7 — Payment in advance of delivery, based on a purchase order**

386 A Purchase Order is exchanged between the Buyer and the Seller, but it is agreed that invoicing and
387 payment are made in advance of delivery. An Invoice may only refer to one purchase order.

388 **5.2.8 Invoices with references to a despatch advice (P7)**
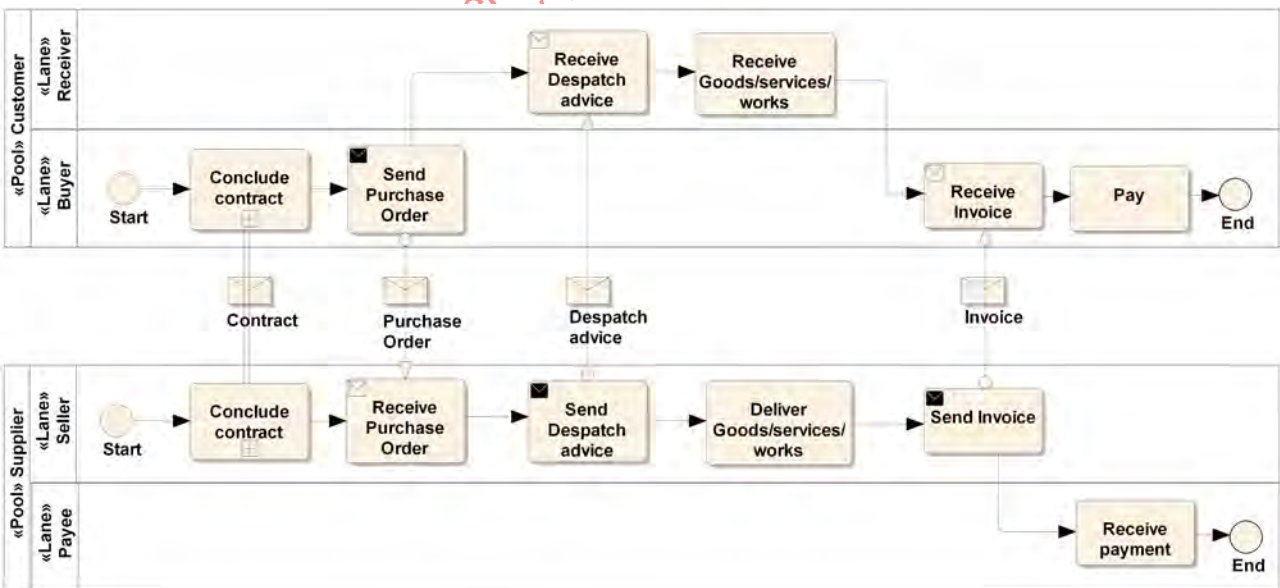
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391 **Figure 8 — Invoices with references to a despatch advice**

392 After receipt of the purchase order the Seller sends a despatch advice in advance of the delivery. The
393 despatch advice specifies one delivery. In the Invoice a reference is made to the relevant despatch
394 advice. An Invoice may only refer to one purchase order and one despatch advice.

395 **5.2.9 Invoices with references to a despatch advice and a receiving advice (P8)**
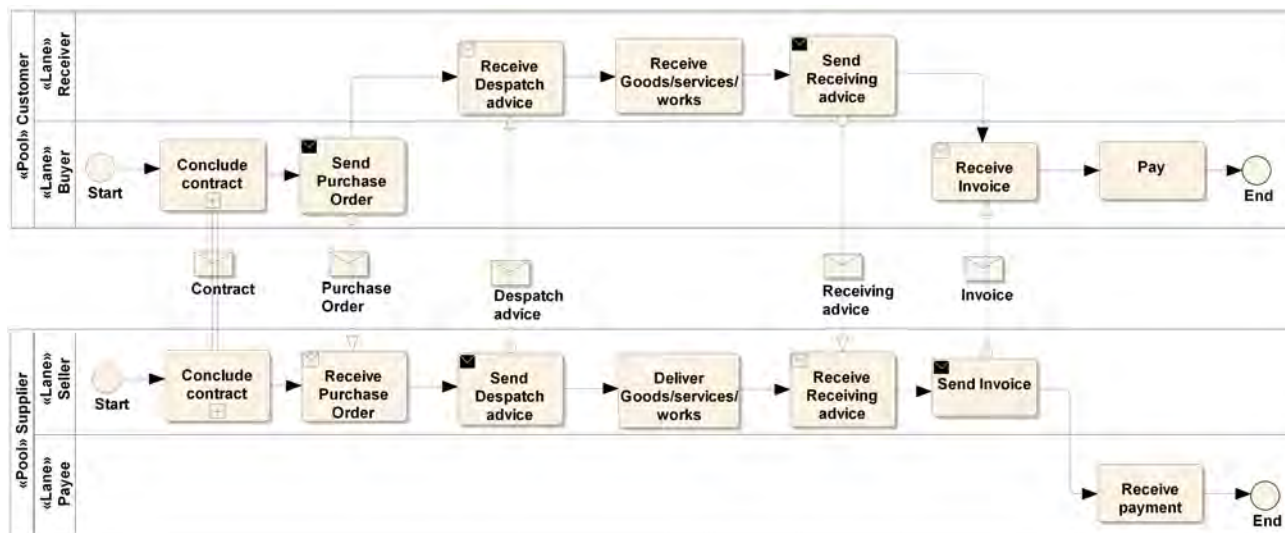
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397

398 **Figure 9 — Invoices with references to a despatch advice and a receiving advice**

399 After delivery and before the Invoice is issued, the Seller waits for a receiving advice from the
400 Receiver, in which the Receiver acknowledges that the goods and services have been received and if
401 there are any issues with the delivery. The Seller bases the Invoice on information contained in the
402 receiving advice. The Invoice may refer to one despatch advice, one receiving advice and may also
403 refer to only one purchase order.

404 **5.2.10 Credit Note or negative invoicing (P9)**
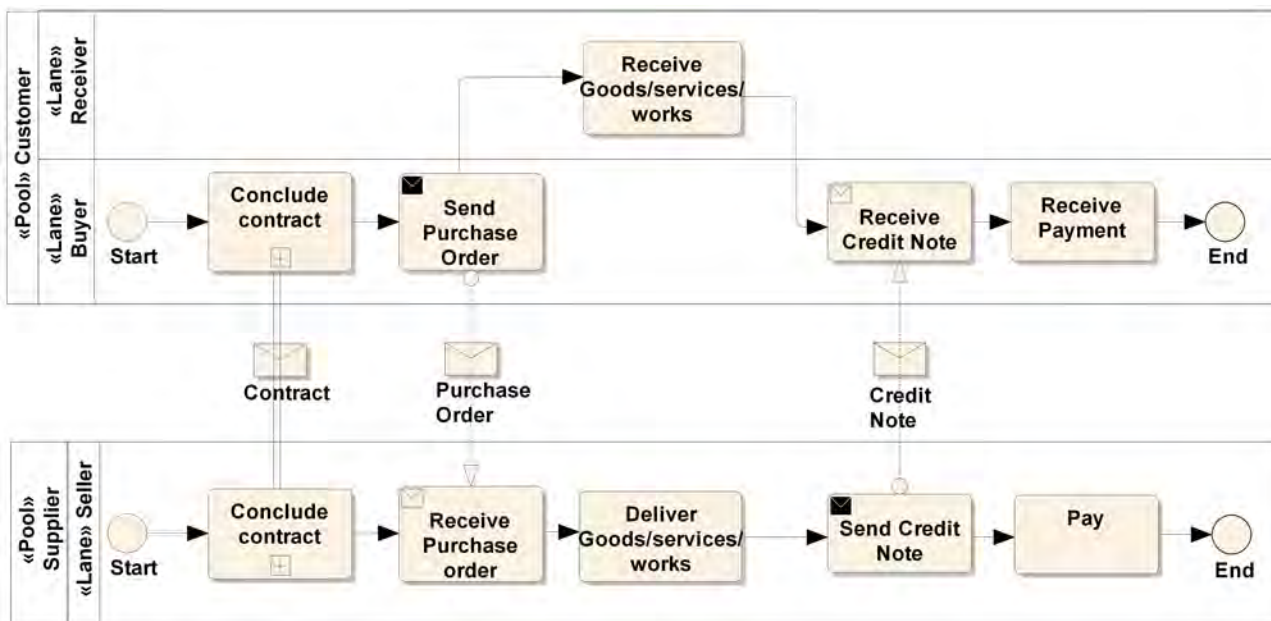
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406

407 **Figure 10 — Credit Note or negative invoicing**

408 In the case of reimbursement of packaging material or returns, the total amount to be invoiced may
409 be negative. In this case a credit note with a positive total amount is sent instead of an Invoice. The
410 Seller will reimburse the Buyer. The credit note may refer to one delivery, one purchase order and
411 one contract.

412 On the basis of a commercial agreement the Seller may apply a quarterly or yearly reimbursement
413 (not shown in the diagram). A credit note may also be used in such case.

414 **5.2.11 Corrective invoicing (P10)**
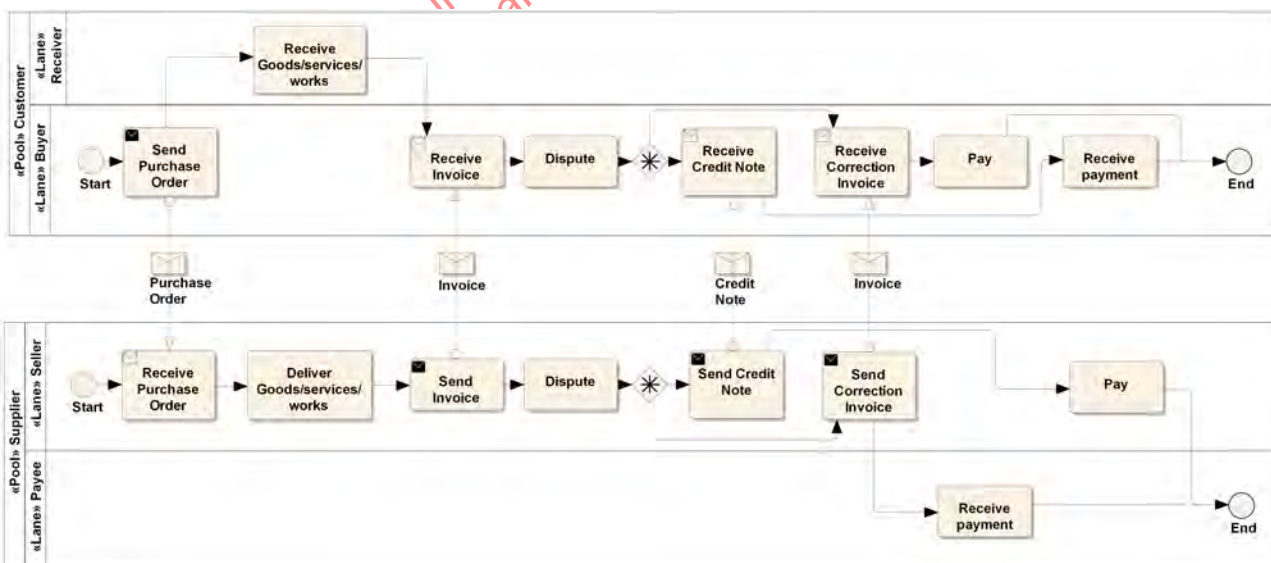
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417 **Figure 11 — Corrective invoicing**

18

418 Many cases exist where an Invoice is disputed and/or may need to be corrected. Product
419 descriptions may be wrong, invoiced quantities may differ from delivered quantities, VAT rates may
420 have changed, etc.

421 A disputed Invoice may be corrected by means of a credit note or with a corrective Invoice.
422 Alternatively the original Invoice may be credited in total by the issue of a credit note for the total
423 amount and then replaced by a new Invoice. A credit note and a Corrective invoice may refer to the
424 Invoice to be corrected.

425 ## 5.3 Invoicing functionality supported

426 ### 5.3.1 Introduction

427 An Invoice may support functions related to a number of related (internal) business processes. The
428 core invoice model shall support the following functions:

429 — Accounting;

430 — Invoice verification against the contract, the purchase order and the goods and service
431 delivered;

432 — VAT reporting;

433 — Auditing;

434 — Payment;

435 In this subclause, an assessment is made of what information is needed for each of the functions
436 listed above and whether it is in scope or out of scope for the core invoice model.

437 Explicit support for the following functions (but not limited to) is out of scope for the core invoice
438 model although information elements in the core invoice model may provide some support for these
439 functions:

440 — Inventory management;

441 — Delivery processes;

442 — Customs clearance;

443 — Marketing;

444 — Reporting.

445 ### 5.3.2 Accounting

446 Recording a business transaction into the financial accounts of an organization is one of the main
447 objectives of the Invoice. According to financial accounting best practice and VAT rules every
448 Taxable person shall keep accounts in sufficient detail for VAT to be applied and its application
449 checked by the tax authorities. For that reason, an Invoice shall provide for the information at
450 document and line level that enables booking on both the debit and the credit side.

451 *In scope for the core invoice model:*

R1 information at document level that enables the identification of the Payee, if different from
the Seller (all processes, except P9);

R2 information at document level that enables booking on both the debit and the credit side (all processes);

R3 information at line level that enables booking on the debit side (all processes);

R4 Buyer-specific booking information (account numbers) (all processes).

452 *Out of scope for the core invoice model:*

453 — Invoice sub-lines;

454 — Booking information at sub-line level;

455 — Information at line level that enables booking on the credit side.

456 **5.3.3 Invoice verification**

457 This process forms part of the Buyer's internal business controls. The Invoice shall refer to an
458 authentic commercial transaction. Support for Invoice verification is a key function of an Invoice. The
459 Invoice should provide sufficient information to look up relevant existing documentation, electronic
460 or paper, for example, and as applicable to the models detailed above, the following:

461 — The relevant purchase order;

462 — The contract;

463 — The Buyer's reference;

464 — The confirmed receipt of the goods or services.

465 An Invoice should also contain sufficient information that allows the received Invoice to be
466 transferred to a responsible authority, person or department, for verification and approval.

467 *In scope for the core invoice model:*

R5 information to trace to a single related purchase order (all processes, except P2 and P5);

R6 information to trace to a single related purchase order line from the Invoice line (all processes, except P2 and P5);

R7 information to trace to a single contract (all processes, except P3 and P5);

R8 a reference supplied by the Buyer (all processes);

R9 information to trace to a single despatch advice (processes P7 and P8);

R10 information to trace to a single receiving advice (process P8);

R11 information to trace to a related Invoice to be corrected (process P10);

R12 information to allow an Invoice and related documents to be transferred to a responsible authority, entity, person or department, for verification and approval (all processes);

R13 information about net price and the quantity on which the price is based at Invoice line level,

additional information such as gross price and price discount may be added (all processes);

R14   information about allowances at both Invoice level and at Invoice line level (all processes);

R15   information about charges, (non-VAT-)taxes, duties and levies, with their VAT information, not included in the line amounts at Invoice level (all processes);

R16   information about charges, (non-VAT-)taxes, duties and levies that compose the taxable amount and are not included in the unit price at separate Invoice lines, with a proper identification and/or description (all processes);

R17   information about charges at line level as part of the line amount (all processes);

R18   descriptive and coded information about allowances and charges at line level (all processes);

R19   the amounts of allowances and charges (all processes);

R20   textual descriptions of invoiced goods and services (all processes);

R21   identification of invoiced goods and services by means of a Seller's item number (all processes);

R22   identification by means of a qualified general item identifier as agreed by the Buyer and the Seller (all processes);

R61   classification of invoiced goods and services by means of applicable classification identifiers and schema reference (all processes) as agreed between the Seller and the Buyer;

R23   information about returned packages and package charges, stated as normal Invoice lines (all processes);

R24   descriptive information about attributes of goods and services (all processes);

R25   information about the country of origin of goods and services at Invoice line level (all processes);

R26   an Invoice line period at Invoice line level (process P2);

R27   one delivery date (all processes);

R28   one delivery location or address (all processes);

R29   identification of the invoiced object at Invoice header level (process P2);

R30   an Invoice period at Invoice header level (process P2);

R31   attached documents of a limited set of file types (all processes);

R32   multiple attached or referenced documents at Invoice header level (all processes);

R33   a VAT category and rate at line level (all processes);

R34   VAT totals per category at Invoice level (all processes);

R35 a quantity and a net amount (ex VAT) at line level (all processes);

R36 all amounts that make up the Invoice total amount and the amount due for payment (all processes);

R37 Reference to a sales order, issued by the Seller;

R38 Allowance/charge percentage and base amount at header and line level;

Rx1 An indication of the language in which the text in the Invoice is expressed;

Rx2 Information to allow automated validation of a received electronic Invoice.

468   *Out of scope for the core invoice model:*

469   — Reference to multiple related purchase orders;

470   — Reference to one or more related purchase order lines on header level;

471   — Reference to multiple related purchase order lines on line level;

472   — Reference to multiple contracts;

473   — Reference to one or more price lists;

474   — Reference to more than one despatch advice or shipping note;

475   — Reference to the exact time of delivery;

476   — Reference to one or more delivery notes, shipping notices or despatch advices or -lines at
477   Invoice line level;

478   — Reference to more than one receiving advice;

479   — Reference to one or more receiving advice lines at Invoice line level;

480   — Reference to supporting documents at Invoice line level;

481   — Reference to one or more consumption reports or performance records;

482   — Reference to one or more Invoices for payment in advance;

483   — Reference to multiple sales orders (issued by the Seller);

484   — Sub-lines of allowances and charges;

485   — Identification of invoiced goods and services by means of a Buyer's item number;

486   — Delivered quantities of goods and services if different from invoiced quantities;

487   — Ordered quantities of goods and services if different from invoiced quantities;

488   — Back-ordered quantities of goods and services if different from invoiced quantities;

489   — Coded attributes of goods and services;

490 — Specific coded quality information of goods or services;

491 — Structured metered values;

492 — Lot numbers of goods and services (except in free text);

493 — Serial numbers or other identification numbers (e.g. of the person rendering the services)
494   (except in free text);

495 — Reference to multiple deliveries;

496 — Reference to a delivery at Invoice line level.

5.3.4 VAT reporting

498 The Invoice is used to carry VAT related information from the Seller to the Buyer to enable the Buyer
499 and Seller to correctly handle VAT booking and reporting. An Invoice should contain sufficient
500 information to enable the Buyer and any auditor to determine whether the Invoice is correct from a
501 VAT point of view.

502 The Invoice shall allow the determination of the VAT regime, the calculation and description of the
503 tax, in accordance with the European Directive 2006/112/EC [2] and subsequent amendments. VAT
504 reporting applies to all processes. Invoices should support for the following VAT use cases:

505 — Invoices for supplies for which VAT is charged;

506 — Invoices for supplies for which VAT is not charged based on an exemption reason;

507 — Invoices for supplies that are issued under reverse charge;

508 — Invoices for exempt intra-community supplies for which an intra-community acquisition must
509   be done;

510 — Invoices for supplies outside the scope of the Directive 2006/112/EC [2] (non-VAT Invoices);

511 *In scope for the core invoice model:*

R39 information to determine the requirements of the applicable VAT legislation in force and the
calculation and reporting thereof;

R40 the necessary elements for national legal VAT requirements that apply for Invoices issued to
national and foreign Buyers, such as the legal registration status of the Seller;

R41 information to support the following VAT use cases:

512 — Invoices for supplies for which VAT is charged;

513 — Invoices for supplies for which the Seller is exempt from VAT at header level;

514 — Invoices for supplies for which the Seller's goods and services are exempt from VAT at line level;

515 — Invoices for supplies that are issued under reverse charge;

516 — Invoices for exempt intra-community supplies for which an intra-community acquisition must
517   be done;

518 — Invoices for supplies outside the scope of the Directive 2006/112/EC [2] (non-VAT Invoices);

R42 the total VAT amount;

R42a total taxable amount per VAT rate;

R43 any additional information required to support the exemption evidence in case VAT is not charged based on an exemption reason;

R44 The legal registration number and the VAT registration number of the Seller and Buyer and the VAT registration number of the Tax Representative;

R45 the legal postal address of the Seller, the Buyer and the Tax Representative;

R46 the VAT currency if different from the Invoice currency.

519 *Out of scope for the core invoice model:*

520 — refund applications (Directive 2008/9/EC [5]);

521 — specification of other tax related information;

522 — use of codes for VAT exemption reasons;

523 — structured information that is commonly provided in page footnote of business documents, such
524 as:

525 — Share Capital Amount of the Seller;

526 — legal form of the Seller.

527 **5.3.5 Auditing**

528 Companies audit themselves as means of internal control or they may be audited by external parties
529 either as part of a legal obligation. Accounting is a regular, ongoing process whereas an audit is a
530 separate review process to ensure that the accounting has been carried out correctly. The auditing
531 process places certain information requirements on an Invoice. These requirements mainly related
532 to enable verification of authenticity and integrity of the accounting transaction. Auditing
533 requirements apply to all of the above processes.

534 Invoices, compliant to the core invoice model support the auditing process by providing sufficient
535 information for the following:

536 — Identification of the relevant Buyer and Seller;

537 — Identification of the products and services traded, including description, value and quantity;

538 — Information for connecting the Invoice to its payment;

539 — Information for connecting the Invoice to relevant documents such as a contract and a purchase
540 order.

541 *In scope for the core invoice model:*

542 **R47** sufficient information to support the auditing process with regard to:

24

543 — Identification of the Invoice;

544 — Identification of the date of issue of the Invoice;

545 — Identification of the products and services traded, including description, value and quantity;

546 — Information for relating the Invoice to its settlement;

547 — Information for relating the Invoice to relevant documents such as a contract, a purchase order
548 and a delivery note;

549 — Information about the reason for Invoice correction (process P10);

550 **R48** identification of the parties that fulfil the following roles at the Invoice level, including their
551 legal name and address:

552 — The Seller (including the Seller's trade name);

553 — The Buyer;

554 — The Deliver to party (if different from the Buyer);

555 — The Payee (if different from the Seller);

556 — The Tax Representative of the Supplier.

557 *Out of scope for the core invoice model:*

558 — Identification of:

559 — The carrier;

560 — The creditor (if different from Payee);

561 — The debtor (if different from Buyer);

562 — The service or Business Unit of the Seller Identifier, issued by the Buyer;

563 — Subtotals for part of the lines.

564 **5.3.6 Payment**

565 An Invoice represents a claim for payment. The issuance of an Invoice may take place either before
566 or after the payment is carried out. When an Invoice is issued before payment it represents a request
567 to the Buyer to pay, in which case the Invoice commonly contains information that enables the
568 Buyer, in the role of a debtor, to correctly initiate the transfer of the payment, unless that
569 information is already agreed in prior contracts or by means of payment instructions separately
570 lodged with the Buyer.

571 If an Invoice is issued after payment, such as when the order process included payment instructions
572 or when paying with a credit card, online or telephonic purchases, the Invoice may contain
573 information about the payment made in order to facilitate Invoice to payment reconciliation on the
574 Buyer side. An Invoice may be partially paid before issuing such as when a pre-payment is made to
575 confirm an order.

576 Invoices, compliant with the core invoice model should identify the means of payment for settlement
577 of the Invoice and clearly state what payment amount is requested. They should provide necessary
578 details to support bank transfers in accordance with the Single Euro Payment Area (SEPA) for
579 payments in Euro and the relevant national payment practices for other currencies. Payments by
580 means of Credit Transfer, Direct debit, and Payment Card are in scope for making payments of
581 Invoices compliant with the core invoice model. For Credit Notes, account details of the Buyer,
582 instead of the Seller or Payee are required.

583 Payment information is needed in all processes.

584 *In scope for the core invoice model:*

> **R49** identification of the means of settlement;

> **R50** the requested payment;

> **R51** the payment terms and the date on which payment is requested;

> **R52** necessary details to support bank transfers in accordance with SEPA and national systems;

> **R53** a reference number and any additional reference data to be included in the payment;

> **R54** information for relating an Invoice to a payment card used for settlement;

> **R55** basic information to support national payment systems for use in domestic trade;

> **R56** information about the amount that was pre-paid;

> **R57** Invoices that have a total amount of zero;

> **R58** The core invoice model shall allow for Invoices that have an amount to pay of zero;

> **R59** The total amount on an Invoice shall be zero or positive;

> **R60** necessary details to support direct debits.

585 *Out of scope for the core invoice model:*

586 — Instalments;

587 — References to pre-payments;

588 — Early-payment allowances in a structured way;

589 — Late-payment penalty schemes in a structured way;

590 — Quoted or referenced structured payment terms.

591 **5.3.7 Inventory**

592 Invoices are sometimes used by the Buyer for placing goods into inventory, as replacement of more
593 appropriate documents such as despatch advices or packing lists. Support for inventory
594 management is not in scope of the core invoice model, although it is recognized that information

595 provided for other processes, supported in the core invoice model, may be used for placing goods
596 into inventory.

597 *Out of scope for the core invoice model:*

598 — Information to support inventory management.

5.3.8 Delivery process

600 Invoices may be used by the business partners involved for: order picking, delivery instructions and
601 receipt; as a replacement for more appropriate documents such as: Instructions to despatch,
602 transport documents or packing lists. Specific support for delivery processes is however not in scope
603 for the core invoice model and the use of other appropriate electronic documents is recommended.

604 *Out of scope for the core invoice model:*

605 — Information to support the delivery process;

606 — Delivery terms.

5.3.9 Customs clearance

608 When goods are cleared through customs, important information about the goods being cleared may
609 be extracted from the Invoice. Customs clearing may also require special information such as the
610 origin of the items, materials used and other issues that may affect the classification and the
611 calculation of import duties and taxes. For customs purposes an Invoice may also contain the
612 customs classification itself.

613 The core invoice model is not intended to specifically support customs clearance in general although
614 information provided for other processes supported in the Invoice may be used for customs
615 purposes.

616 *Out of scope for the core invoice model:*

617 — Specific support for customs clearance.

5.3.10 Marketing

619 Invoices may be used to deliver marketing messages to the Buyer in the form of text or as images,
620 but no specific marketing information is within scope of the core invoice model.

621 *Out of scope for the core invoice model:*

622 — Specific support for marketing.

5.3.11 Reporting

624 Invoices, such as utility invoices, frequently contain detailed information about usage of services that
625 provide a breakdown of the total quantity in the Invoice itself. No specific reporting information is
626 within scope of the core invoice model itself but such information can be provided e.g. with
627 attachments.

628 *Out of scope for the core invoice model:*

629 — Specific reporting information.

630 **5.4 The core invoice model in relation to other documents in the procurement**
631 **process**

632 An Invoice, compliant with the core invoice model may reference only one purchase order and one
633 delivery explicitly. Such an Invoice may still be used if only general, unqualified references to
634 multiple purchase orders and/or deliveries suffice. For automatic processing of Invoices, however,
635 usually explicit, qualified references are needed. The core invoice model would need to be
636 supplemented with use of an Extension to support a process where multiple purchase orders and
637 deliveries are to be invoiced with one Invoice. Alternatively, steps could be taken to change the
638 business process and send one Invoice per Purchase order or Delivery. This is especially in view of
639 the convenience of electronic initiation for generating higher frequency invoicing

640 The relationships between the Invoice and other documents and events are depicted in the following
641 figure. The listed documents should be interpreted in the scope of the relevant business processes,
642 modelled in subclause 5.2.
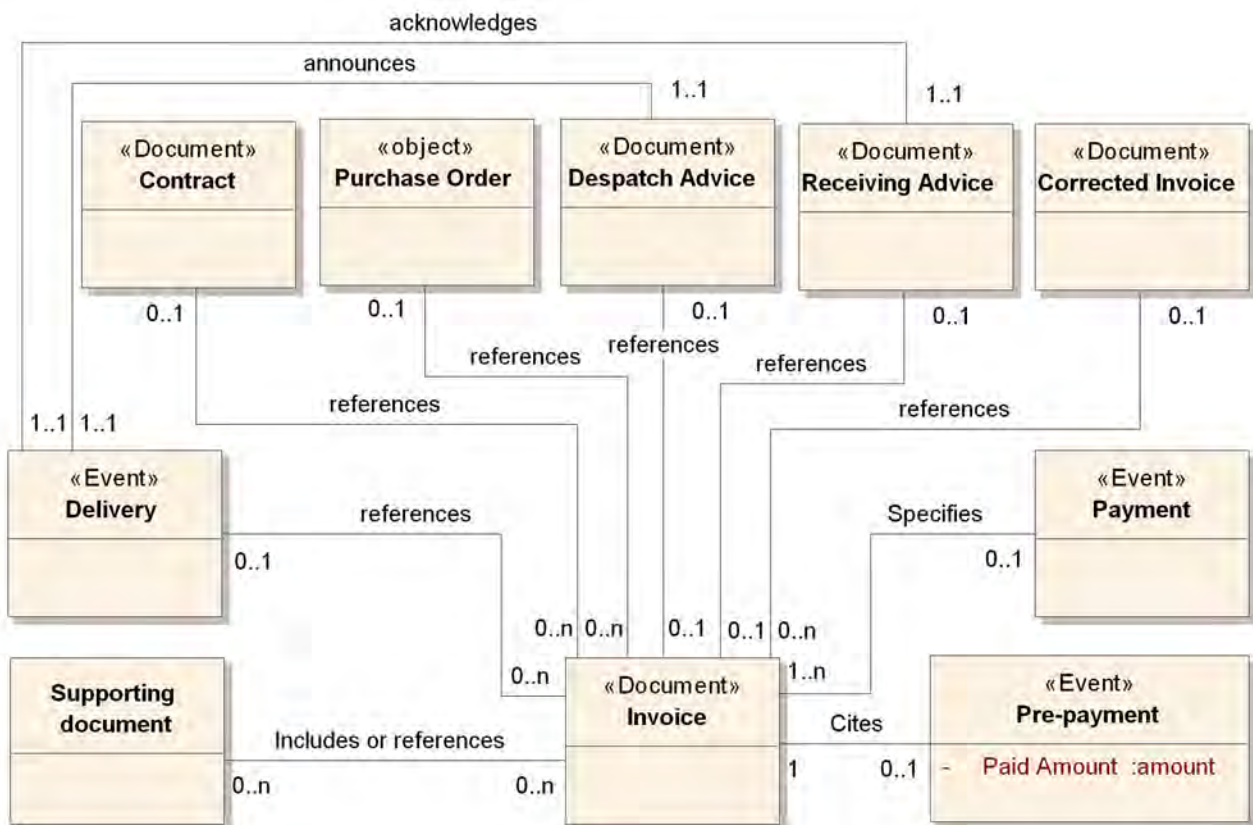
643
644

645 **Figure 12 — Invoice relations**

646 NOTE 1   A Purchase order is an object that may be the result of exchanging a number of documents, such as
647 confirmations and purchase order changes.

648 NOTE 2   An Invoice does, according to the core invoice model, not refer to each pre-payment event, but
649 merely cites the total pre-paid amount.

650 **6   The semantic data model of the core elements of an electronic invoice and**
651 **credit note (normative)**

652 **6.1 Introduction**

653 This clause describes the information elements, and groups of information elements, that constitutes
654 the semantic data model of the core elements of an electronic Invoice, as well as their relationship
655 and the business rules required to ensure the integrity and consistency in the data provided in a
656 conformant instance document (an individual Invoice).

657 For an instance document to be conformant to the core invoice model, it shall respect all rules
658 defined in this clause.

659 It is the responsibility of the Invoice Issuer to ensure that an Invoice respects any rules defined by
660 relevant legislation, including requirements related to personal data protection, as well as rules
661 stated as part of a trading relationship between the Seller and the Buyer. An Invoice conforming to
662 the rules of the semantic data model of the core elements of an electronic Invoice as described in this
663 clause does not guarantee its legal compliance of compliance to contractual obligations.

664 An overview of the groups of information elements contained in the semantic model is provided in
665 Figure 13. Each of these groups and their detailed content is explained in detail in 6.2.

666 The business rules defined in order to ensure the integrity and consistency in the data provided in a
667 conformant instance document can be found in 6.3.

668 The semantic data type assigned to individual information elements in the core invoice model to
669 specify data format and metadata requirements that apply are detailed in 6.4.

670 Calculation examples are provided in 6.5.
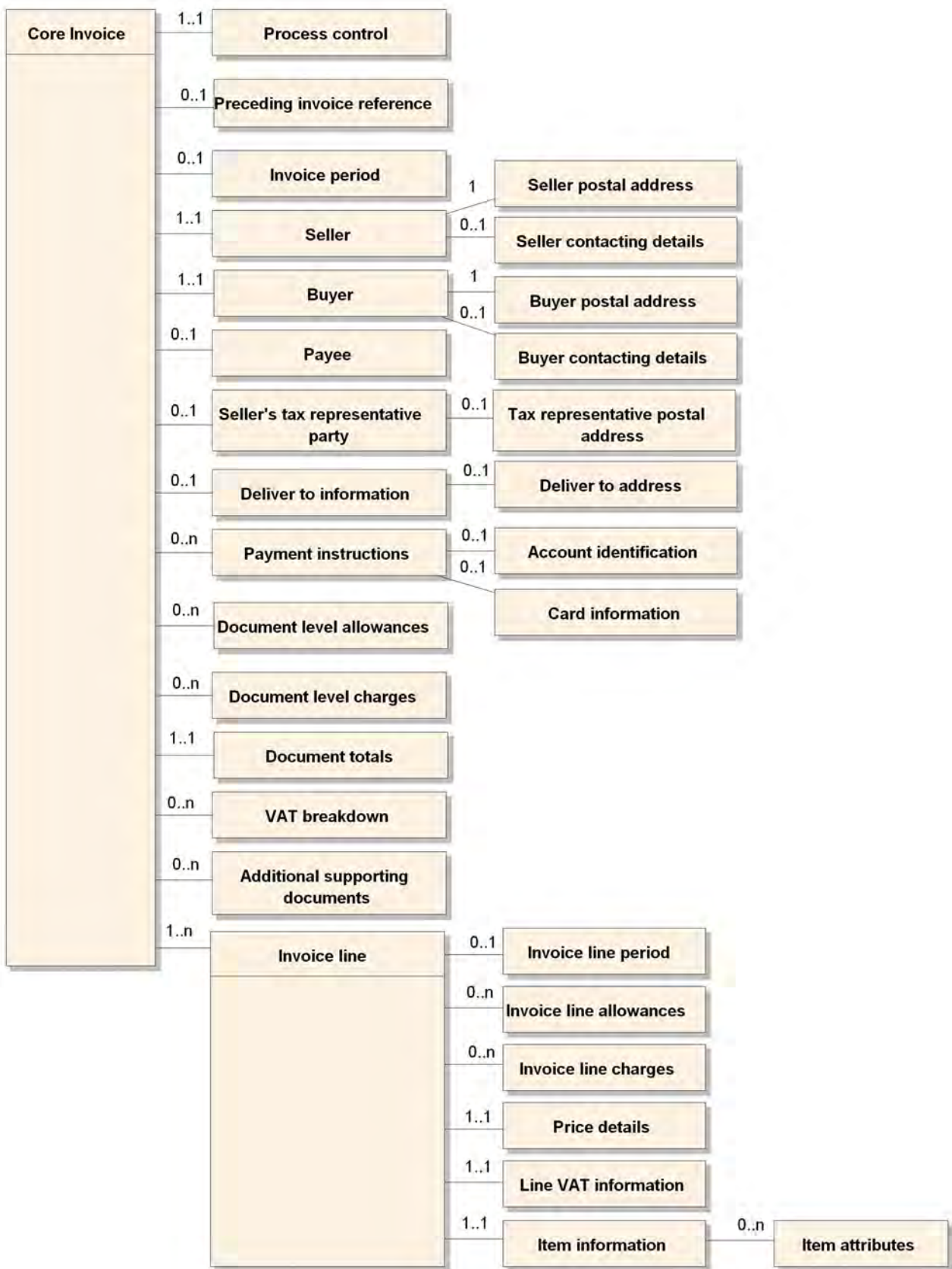
671

672   **Figure 13 — Overview of the semantic model**

6.2 The core invoice model

6.2.1 Legend

Each information element, as well as groups of information elements, that constitutes the semantic data model of the core elements of an electronic Invoice is described as a row in the table documented in 6.2.2, where the following information is provided:

ID	Level	Cardinality	Business Term	Description	Usage Note	Req. ID	Semantic data type

ID: An identifier for the information element (BT - Business Term) and group of information elements (BG - Business term Group).

Level: Indicates on which level in the model the information element occurs:

— +: The first level of the model;

— ++: The second level of the model. The information element (or the group of information elements) is part of a group of information elements which is defined at the first level of the model;

— +++: The third level of the model. The information element (or the group of information elements) is part of a group of information elements which is defined at the second level of the model;

— ++++: The fourth level of the model. The information element is part of a group of information elements which is defined at the third level of the model.

Cardinality: Also known as multiplicity, is used to indicate if an information element (or group of information elements) is mandatory or conditional, and if it is repeatable. The cardinality shall always be analysed in the context of where the information element is used. Example: the Payee Name is mandatory in the core invoice model, but only when a Payee is stated and is relevant.

The following cardinalities exist:

— 1..1: Mandatory, minimum 1 occurrence and maximum 1 occurrence of the information element (or group of information elements) shall be present in any conformant instance document;

— 1..n: Mandatory and repeatable, minimum 1 occurrence and unbounded upper maximum occurrence of the information element (or group of information elements) shall be present in any conformant instance document;

694 — 0..1: Conditional, minimum 0 occurrences and maximum 1 occurrence of the information element (or group of information elements) may be
695   present in any conformant instance document; it's use depends on business rules stated as well as the regulatory, commercial and contractual
696   conditions that applies to the business transaction;

697 — 0..n: Conditional and repeatable, minimum 0 occurrences and unbounded upper maximum occurrence of the information element (or group of
698   information elements) may be present in any conformant instance document; it's use depends on business rules stated as well as the regulatory,
699   commercial and contractual conditions that applies to the business transaction.

700 **Business Term:** The name of the information element used in the core invoice model or the name of a coherent group of related information
701 elements, provided to give logical meaning**.**

702 **Description:** A description of the semantic meaning of the information element.

703 **Usage Note:** Clarifying information on how the information element shall or may be used (such as calculation rules).

704 **Req. ID:** The requirement identifier, provided to show the traceability of the information element with the corresponding requirement defined in
705 Clause 5.

706 **Semantic data type:** The data format that applies to the information element.

707 **6.2.2 The semantic model**

708 **Table 2 — Semantic data model of the core elements of an electronic invoice**

ID	Level	Cardinality	Business Term	Description	Usage Note	Req. ID	Semantic data type
BT-1	+	1..1	Invoice number	A unique identification of the Invoice.	The sequential number required in Article 226(2) of the directive 2006/112/EC [2], to uniquely identify the Invoice. It may be based on one or more series of numbers, which may include alphanumeric characters.	R47	Text
BT-2	+	1..1	Invoice issue date	The date when the Invoice was issued.		R47	Date
BT-3	+	1..1	Invoice type code	A code specifying the functional type of the Invoice.	The code shall distinguish between "Commercial invoice" and "Credit note".	P9	Code
BT-4	+	0..1	Invoice language code	A code specifying the language used in the Invoice.	Only one language shall be used in the Invoice. Depending on the syntax used, the language may be specified at the document level or individually for (free) text elements. The lists of valid languages are registered with the ISO 639 Maintenance Agency "Codes for the Representation of Names of Languages". It is recommended to use the ISO 639-1 alpha-2 representation.	Rx1	Code
BT-8	+	1..1	Invoice currency code	The currency in which all Invoice amounts are given, except for the Total VAT amount in accounting currency.	Only one currency shall be used in the Invoice, except for the Total VAT amount in accounting currency. The currency may be specified for each amount or at document level, depending on the syntax being used. The lists of valid currencies are registered	R46	Code

33

ID	Level	Cardinality	Business Term	Description	Usage Note	Req. ID	Semantic data type
					with the ISO 4217 Maintenance Agency "Codes for the representation of currencies and funds". It is recommended to use the alpha-3 representation.		
BT-5	+	0..1	VAT accounting currency	The currency used for VAT accounting and reporting purposes as accepted or required in the country of the Seller.	Shall be used in combination with the Total VAT amount in accounting currency when the VAT accounting currency code differs from the Invoice currency code. The lists of valid currencies are registered with the ISO 4217 Maintenance Agency "Codes for the representation of currencies and funds". It is recommended to use the alpha-3 representation. Please refer to Article 230 of the Council Directive 2006/112/EC [2] for more information.	R46 R40	Code
BT-6	+	0..1	Value added tax point date	The date when the VAT becomes accountable for the Seller and for the Buyer.	The tax point is usually the date goods were supplied or services completed (the 'basic tax point'). There are some variations. Please refer to Article 226 (7) of the Council Directive 2006/112/EC [2] for more information. This element is required if the Value added tax point date is different from the Invoice issue date.	R39	Date
BT-7	+	0..1	Payment due date	The date when the payment is due.		R51	Date
BT-9	+	0..1	Buyer reference	An identifier assigned by the Buyer used for internal routing purposes.	The identifier is defined by the Buyer (e.g. contact ID, department, office id, project code), but provided by the Seller in the Invoice.	R12 R18	Text
BT-10	+	0..1	Contract identifier	The identification of a contract.		R7	Text

ID	Level	Cardinality	Business Term	Description	Usage Note	Req. ID	Semantic data type
BT-11	+	0..1	Purchase order identifier	An identifier of a referenced purchase order, issued by the Buyer.		R5 R47	Identifier
BT-12	+	0..1	Sales order identifier	An identifier of a referenced sales order, issued by the Seller.		R37	Identifier
BT-13	+	0..1	Receiving advice identifier	An identifier of a referenced receiving advice.		R10 R47	Identifier
BT-14	+	0..1	Despatch advice identifier	An identifier of a referenced despatch advice.		R9 R47	Identifier
BT-15	+	0..1	Invoice note	A textual note that gives unstructured information that is relevant to the Invoice as a whole.	Such as the reason for any corrections.	R47	Text
BT-16	+	0..1	Invoiced object identifier	An identifier for an object on which the invoiced item/data is based, given by the Seller.	It may be a subscription number, telephone number, meter point etc., as applicable.	R29	Identifier
BT-17	+	0..1	Buyer accounting reference	A textual value that specifies where to book the relevant data into the Buyer's financial accounts.		R2	Text
BT-18	+	0..1	Payment terms	A textual description of the payment terms that apply to the amount due for payment (Including description of possible penalties).		R51	Text
BG-1	**+**	**1..1**	**PROCESS CONTROL**	**A group of business terms providing information on the business process and rules applicable to the Invoice document.**		Rx2	

ID	Level	Cardinality	Business Term	Description	Usage Note	Req. ID	Semantic data type
BT-19	++	0..1	Business process type identifier	Identifies the business process context in which the transaction appears. It enables the Buyer to process the Invoice in an appropriate way.		Rx2	Identifier
BT-20	++	1..1	Specification identification	An identification of the specification containing the total set of rules regarding semantic content, cardinalities and business rules to which the data contained in the instance document conforms.	This identifies the European Invoice norm, as well as any extensions applied. The identification may include the version of the specification.	Rx2	Identifier
BG-2	**+**	**0..1**	**PRECEDING INVOICE REFERENCE**	**A group of business terms providing information on a preceding Invoice, which is to be corrected or credited.**		R11	
BT-21	++	1..1	Preceding Invoice number	The identification of an Invoice that was previously sent by the Seller.		R11	Text
BT-22	++	0..1	Preceding Invoice issue date	The date when the Preceding Invoice was issued.	The Preceding Invoice issue date shall be provided in case the Preceding Invoice identifier is not unique.	R11	Date
BG-3	**+**	**0..1**	**INVOICE PERIOD**	**A group of business terms providing information on the Invoice period.**	Used to indicate when the period covered by the Invoice starts and when it ends.	R30	
BT-23	++	1..1	Invoice period start date	The date when the Invoice period starts.	The date is the first day of the period.	R30	Date
BT-24	++	1..1	Invoice period end date	The date when the Invoice period ends.	The date is the last day of the period.	R30	Date
BG-4	**+**	**1..1**	**SELLER**	**A group of business terms providing information about the Seller.**		R48	
BT-25	++	1..1	Seller name	The full formal name by which the Seller is registered in the national		R48	Text

ID	Level	Cardinality	Business Term	Description	Usage Note	Req. ID	Semantic data type
				registry of legal entities or as a Taxable person or otherwise trades as a person or persons.			
BT-26	++	0..1	Seller trading name	A name by which the Seller is known, other than Seller name (also known as Business name).	This may be used if different from the Seller name.	R48	Text
BT-27	++	0..n	Seller identifier	An identification of the Seller.	For many systems, the Seller identifier is a key piece of information. Multiple Seller identifiers may be assigned or specified. However, all identifiers are context-specific and when exchanging data between systems it is important to differentiate them by using a different identification scheme.	R48	Identifier
BT-28	++	0..1	Seller legal registration identifier	An identifier issued by an official registrar that identifies the Seller as a legal entity or person.		R44	Identifier
BT-29	++	0..1	Seller electronic address	Identifies the Seller's electronic address to which a business document may be delivered.		R12 R48	Identifier
BT-30	++	0..1	Seller VAT identifier	The Seller's VAT identifier (also known as Seller VAT identification number).	According to the Council Directive 2006/112/EC [2] art 215, each individual VAT identification number shall have a prefix in accordance with ISO 3166-1 alpha-2 by which the Member State of issue may be identified. Nevertheless, Greece may use the prefix 'EL'.	R44	Identifier
BT-31	++	0..1	Seller tax registration	A reference that enables the Seller to state his registered status for tax purposes.	This information may affect how the Buyer settles the payment (such as for social security fees). E.g. in some countries, if the Seller is not registered as a tax paying entity then the Buyer is required to	R40	Text

ID	Level	Cardinality	Business Term	Description	Usage Note	Req. ID	Semantic data type
					withhold the amount of the tax and pay it on behalf of the Seller.		
BT-32	++	0..1	Seller additional legal information	Additional legal information relevant for the Seller.	Such as share capital.	R40	Text
BG-5	++	1..1	**SELLER POSTAL ADDRESS**	**A group of business terms providing information about the address of the Seller.**		R45	
BT-33	+++	0..1	Seller address line 1	The main address line in an address.	Usually the street name and number or post office box.	R45	Text
BT-34	+++	0..1	Seller address line 2	An additional address line in an address that can be used to give further details supplementing the main line.		R45	Text
BT-35	+++	0..1	Seller city	The common name of the city, town or village, where the Seller address is located.		R45	Text
BT-36	+++	0..1	Seller post code	The identifier for an addressable group of properties according to the relevant postal service.	Such as a ZIP code or a post code.	R45	Text
BT-37	+++	0..1	Seller country subdivision	The subdivision of a country.	Such as a region, a county, a state, a province, etc.	R45	Text
BT-38	+++	0..1	Seller country code	A code that identifies the country.	The lists of valid countries are registered with the ISO 3166-1 Maintenance agency, "Codes for the representation of names of countries and their subdivisions". It is recommended to use the alpha-2 representation.	R45	Code
BG-6	++	0..1	**SELLER CONTACTING DETAILS**	**A group of business terms providing contact information about the Seller.**		R48	
BT-39	+++	0..1	Seller contact point	A contact point for a legal entity or person.	Such as person name, contact identification, department or office identification.	R48	Text
BT-40	+++	0..1	Seller contact telephone number	A phone number for the contact point.		R48	Text

ID	Level	Cardinality	Business Term	Description	Usage Note	Req. ID	Semantic data type
BT-41	+++	0..1	Seller contact email address	An e-mail address for the contact point.		R48	Text
BG-7	**+**	**1..1**	**BUYER**	**A group of business terms providing information about the Buyer.**		R48	
BT-42	++	1..1	Buyer name	The full name of the Buyer.		R48	Text
BT-43	++	0..1	Buyer identifier	An identifier of the Buyer.		R48	Identifier
BT-44	++	0..1	Buyer electronic address	Identifies the Buyer's electronic address to which a business document should be delivered.		R12 R48	Identifier
BT-45	++	0..1	Buyer legal registration identifier	An identifier issued by an official registrar that identifies the Buyer as a legal entity or person.		R44 R40	Identifier
BT-46	++	0..1	Buyer VAT identifier	The Buyer's VAT identifier (also known as Buyer VAT identification number).	According to the Council Directive 2006/112/EC [2] art 215, each individual VAT identification number shall have a prefix in accordance with ISO 3166-1 alpha-2 by which the Member State of issue may be identified. Nevertheless, Greece may use the prefix 'EL'.	R44 R39	Identifier
BG-8	**++**	**1..1**	**BUYER POSTAL ADDRESS**	**A group of business terms providing information about the postal address for the Buyer.**		R45	
BT-47	+++	0..1	Buyer address line 1	The main address line in an address.	Usually the street name and number or post office box.	R45	Text
BT-48	+++	0..1	Buyer address line 2	An additional address line in an address that can be used to give further details supplementing the main line.		R45	Text

ID	Level	Cardinality	Business Term	Description	Usage Note	Req. ID	Semantic data type
BT-49	+++	0..1	Buyer city	The common name of the city, town or village, where the Buyer's address is located.		R45	Text
BT-50	+++	0..1	Buyer post code	The identifier for an addressable group of properties according to the relevant postal service.	Such as a ZIP code or a post code.	R45	Text
BT-51	+++	0..1	Buyer country subdivision	The subdivision of a country.	Such as a region, a county, a state, a province, etc.	R45	Text
BT-52	+++	0..1	Buyer country code	A code that identifies the country.	The lists of valid countries are registered with the ISO 3166-1 Maintenance agency, "Codes for the representation of names of countries and their subdivisions". It is recommended to use the alpha-2 representation.	R45	Code
BG-9	**++**	**0..1**	**BUYER CONTACTING DETAILS**	**A group of business terms providing contact information relevant for the Buyer.**	Contacting details can be given by the Buyer at the time of the ordering or as master data exchanged prior to ordering. It is recommended not to use contacting details for the purpose of routing the received Invoice internally by the recipient; the Buyer reference identifier should be used for this purpose.	R48	
BT-53	+++	0..1	Buyer contact point	A contact point for a legal entity or person.	Such as person name, contact identification, department or office identification.	R48	Text
BT-54	+++	0..1	Buyer contact telephone number	A phone number for the contact point.		R48	Text
BT-55	+++	0..1	Buyer contact email address	An e-mail address for the contact point.		R48	Text
BG-10	**+**	**0..1**	**PAYEE**	**A group of business terms providing information about the Payee, i.e. the role that receives**		R1 R48	

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ID	Level	Cardinality	Business Term	Description	Usage Note	Req. ID	Semantic data type
				the payment.			
BT-56	++	1..1	Payee name	The name of the Payee.	Shall be used when the Payee is different from the Seller.	R1 R48	Text
BT-57	++	0..1	Payee identifier	An identifier for the Payee.	May be used when the Payee is different from the Seller.	R1 R48	Identifier
BT-58	++	0..1	Payee legal registration identifier	An identifier issued by an official registrar that identifies the Payee as a legal entity or person.	May be used when the Payee is different from the Seller.	R1	Identifier
BG-11	**+**	**0..1**	**SELLER'S TAX REPRESENTATIVE PARTY**	**A group of business terms providing information about the Seller's tax representative.**		R48	
BT-59	++	1..1	Seller tax representative name	The full name of the Seller's tax representative party.		R48	Text
BT-60	++	0..1	Seller tax representative VAT identifier	The VAT identifier of the Seller's tax representative party.	According to the Council Directive 2006/112/EC [2] art 215, each individual VAT identification number shall have a prefix in accordance with ISO 3166-1 alpha-2 by which the Member State of issue may be identified. Nevertheless, Greece may use the prefix 'EL'.	R44	Identifier
BG-12	**++**	**1..1**	**TAX REPRESENTATIVE POSTAL ADDRESS**	**A group of business terms providing information about the postal address for the tax representative party.**		R45	
BT-61	+++	0..1	Tax representative address line 1	The main address line in an address.	It is usually the street name and number or the post office box.	R45	Text
BT-62	+++	0..1	Tax representative	An additional address line in an address that can be used to give		R45	Text

ID	Level	Cardinality	Business Term	Description	Usage Note	Req. ID	Semantic data type
			address line 2	further details supplementing the main line.			
BT-63	+++	0..1	Tax representative city	The common name of the city, town or village, where the tax representative address is located.		R45	Text
BT-64	+++	0..1	Tax representative post code	The identifier for an addressable group of properties according to the relevant postal service.	Such as a ZIP code or a post code.	R45	Text
BT-65	+++	0..1	Tax representative country subdivision	The subdivision of a country.	Such as a region, a county, a state, a province, etc.	R45	Text
BT-66	+++	0..1	Tax representative country code	A code that identifies the country.	The lists of valid countries are registered with the ISO 3166-1 Maintenance agency, "Codes for the representation of names of countries and their subdivisions". It is recommended to use the alpha-2 representation.	R45	Code
BG-13	**+**	**0..1**	**DELIVER TO INFORMATION**	**A group of business terms providing information about where and when the goods and services invoiced are delivered.**		R27 R28 R48	
BT-67	++	0..1	Deliver to party name	The name of the party to which the goods and services are delivered.	Shall be used if the Deliver to party is different from the Buyer.	R48	Text
BT-68	++	0..1	Deliver to location identifier	An identifier for the location at which the goods and services are delivered.		R28	Identifier
BT-69	++	0..1	Actual delivery date	The date on which the delivery is made.		R27	Date
BG-14	**++**	**0..1**	**DELIVER TO ADDRESS**	**A group of business terms providing information about the address to which goods and services invoiced were or are**		R28	

ID	Level	Cardinality	Business Term	Description	Usage Note	Req. ID	Semantic data type
				delivered.			
BT-70	+++	0..1	Deliver to address line 1	The main address line in an address.	It is usually the street name and number or the post office box.	R28	Text
BT-71	+++	0..1	Deliver to address line 2	An additional address line in an address that can be used to give further details supplementing the main line.		R28	Text
BT-72	+++	0..1	Deliver to city	The common name of the city, town or village, where the deliver to address is located.		R28	Text
BT-73	+++	0..1	Deliver to post code	The identifier for an addressable group of properties according to the relevant postal service.	Such as a ZIP code or a post code.	R28	Text
BT-74	+++	0..1	Deliver to country subdivision	The subdivision of a country.	Such as a region, a county, a state, a province, etc.	R28	Text
BT-75	+++	0..1	Deliver to country code	A code that identifies the country.	The lists of valid countries are registered with the ISO 3166-1 Maintenance agency, "Codes for the representation of names of countries and their subdivisions". It is recommended to use the alpha-2 representation.	R28	Code
BG-15	+	0..n	**PAYMENT INSTRUCTIONS**	**A group of business terms providing information about the payment.**		R49	
BT-76	++	0..1	Payment reference	A textual value used to establish a link between the payment and the Invoice, issued by the Seller.	The reference helps the Seller to assign an incoming payment to the relevant payment process. When specifying a payment reference (e.g. transaction number), the receiving system should therefore indicate this reference when executing the	R53 R47	Text

ID	Level	Cardinality	Business Term	Description	Usage Note	Req. ID	Semantic data type
					payment. In a banking transaction this reference is transferred back to the Seller as "remittance information".		
BT-77	++	1..1	Payment means type code	The means, expressed as code, for how a payment is expected to be or has been settled.	The code may be given by using the UN/ECE 4461 [6] code list.	R49	Code
BT-78	++	0..1	Payment means text	The means, expressed as text, for how a payment is expected to be or has been settled.	Such as cash, credit card, etc.	R49	Text
BT-79	++	0..1	Mandate reference identifier	Unique identifier assigned by the Payee for referencing the direct debit mandate.	Mandatory piece of information in case of SEPA direct debit.	R60	Identifier
BT-80	++	0..1	Bank creditor identifier	Unique banking reference identifier of the Payee or Seller assigned by the Payee or Seller bank.	Mandatory piece of information in case of SEPA direct debit.	R60	Identifier
BG-16	**++**	**0..1**	**ACCOUNT IDENTIFICATION**	**A group of business terms providing information about the financial account to which payment should be made.**	Used if required by the chosen payment means.	R52 R55	
BT-81	+++	1..1	Financial account identifier	A unique identifier of the financial account, at a financial institution, to which payment should be made.	Such as IBAN or a national account number.	R52 R55	Identifier
BT-82	+++	0..1	Financial institution identifier	An identifier for the financial institution where a financial account is located.	Such as a BIC or a national clearing code.	R52 R55	Identifier
BT-83	+++	0..1	Financial institution branch identifier	An identifier for the branch or division of the financial organization.		R52 R55	Identifier
BG-17	**++**	**0..1**	**CARD INFORMATION**	**A group of business terms providing information about**	Only used if the Buyer has opted to pay by using a credit or debit card.	R54	

ID	Level	Cardinality	Business Term	Description	Usage Note	Req. ID	Semantic data type
				cards used for payment.			
BT-84	+++	0..1	Payment card type	The type of the card used for payment.	The name of the credit card issuer	R54	Text
BT-85	+++	1..1	Payment card primary account number	The Primary Account Number (PAN) of the card used for payment.	In accordance with general requirements by financial institutions, an Invoice should never include a full card primary account number but only the last 4 to 6 digits.	R54	Text
BG-18	**+**	**0..n**	**DOCUMENT LEVEL ALLOWANCES**	**A group of business terms providing information about allowances applicable to the Invoice as a whole.**		R14	
BT-86	++	1..1	Document level allowance amount	The amount of an allowance, without VAT.		R14 R19	Amount
BT-87	++	0..1	Document level allowance base amount	The base amount that may be used, in conjunction with the document level allowance percentage, to calculate the document level allowance amount.		R14 R38	Amount
BT-88	++	0..1	Document level allowance percentage	The percentage that may be used, in conjunction with the document level allowance base amount, to calculate the document level allowance amount.		R14 R38	Percentage
BT-89	++	1..1	Document level allowance VAT category code	A coded identification of what VAT category applies to the document level allowance.	For more information on the recommended codes, please refer to 6.3.3.2 - Specification of VAT category codes.	R14 R15 R39 R41	Code
BT-90	++	0..1	Document level allowance VAT rate	The VAT rate, represented as percentage that applies to the document level allowance.		R14	Percentage

ID	Level	Cardinality	Business Term	Description	Usage Note	Req. ID	Semantic data type
BT-91	++	1..1	Document level allowance reason	The reason for the document level allowance, expressed as text.		R14	Text
BT-92	++	0..1	Document level allowance reason code	The reason for the document level allowance, expressed as a code.	The Document level allowance reason code and the Document level allowance reason shall indicate the same allowance reason.	R14	Code
BG-19	**+**	**0..n**	**DOCUMENT LEVEL CHARGES**	**A group of business terms providing information about charges and taxes other than VAT, applicable to the Invoice as a whole.**		R15	
BT-93	++	1..1	Document level charge amount	The amount of a charge, without VAT.		R15 R19	Amount
BT-94	++	0..1	Document level charge base amount	The base amount that may be used, in conjunction with the document level charge percentage, to calculate the document level charge amount.		R15 R38	Amount
BT-95	++	0..1	Document level charge percentage	The percentage that may be used, in conjunction with the document level charge base amount, to calculate the document level charge amount.		R15 R38	Percentage
BT-96	++	1..1	Document level charge VAT category code	A coded identification of what VAT category applies to the document level charge.	For more information on the recommended codes, please refer to 6.3.3.2 - Specification of VAT category codes.	R15 R39 R41	Code
BT-97	++	0..1	Document level charge VAT rate	The VAT rate, represented as percentage that applies to the document level charge.		R15	Percentage
BT-98	++	1..1	Document level charge reason	The reason for the document level charge, expressed as text.		R15	Text

ID	Level	Cardinality	Business Term	Description	Usage Note	Req. ID	Semantic data type
BT-99	++	0..1	Document level charge reason code	The reason for the document level charge, expressed as a code.	The Document level charge reason code and the Document level charge reason shall indicate the same charge reason.	R15	Code
BG-20	**+**	**1..1**	**DOCUMENT TOTALS**	**A group of business terms providing the monetary totals for the Invoice.**		R36	
BT-100	++	1..1	Sum of Invoice line net amount	Sum of all Invoice line net amounts in the Invoice.		R36	Amount
BT-101	++	0..1	Sum of allowances on document level	Sum of all allowances on document level in the Invoice.	Allowances on line level are included in the Invoice line net amount which is summed up into the Sum of Invoice line net amount.	R19 R36	Amount
BT-102	++	0..1	Sum of charges on document level	Sum of all charges on document level in the Invoice.	Charges on line level are included in the Invoice line net amount which is summed up into the Sum of Invoice line net amount.	R19 R36	Amount
BT-103	++	1..1	Invoice total amount without VAT	The total amount of the Invoice without VAT.	The Invoice total amount without VAT is the Sum of Invoice line net amount minus Sum of allowances on document level plus Sum of charges on document level.	R36	Amount
BT-104	++	0..1	Invoice total VAT amount	The total VAT amount for the Invoice.	The Invoice total VAT amount is the sum of all VAT category tax amounts.	R36	Amount
BT-105	++	0..1	Invoice total VAT amount in accounting currency	The VAT total amount expressed in the accounting currency accepted or required in the country of the Seller.	To be used when the VAT accounting currency differs from the Invoice currency code. The VAT accounting currency is not used in the calculation of the Invoice totals. The lists of valid currencies are registered with the ISO 4217 Maintenance Agency "Codes for the representation of currencies and funds". It is recommended to use the alpha-3 representation.	R46	Amount

ID	Level	Cardinality	Business Term	Description	Usage Note	Req. ID	Semantic data type
BT-106	++	1..1	Invoice total amount with VAT	The total amount of the Invoice with VAT.	The Invoice total amount with VAT is the Invoice total amount without VAT plus the Invoice total VAT amount. The Invoice total amount with VAT shall be equal or greater than zero.	R36 R57 R59	Amount
BT-107	++	0..1	Paid amount	The sum of amounts which have been paid a-priori.		R36 R56	Amount
BT-108	++	1..1	Amount due for payment	The outstanding amount that is requested to be paid.	This amount is the Invoice total amount with VAT minus the paid amount that has been paid a-priori. The amount is zero in case of a fully paid Invoice. The amount is negative in case the Paid amount is greater than the Invoice total amount with VAT.	R36 R58 R50	Amount
BG-21	**+**	**0..n**	**VAT BREAKDOWN**	**A group of business terms providing information about VAT breakdown by different categories.**		R34 R39 R40 R41 R42	
BT-109	++	1..1	VAT category taxable amount	Sum of all taxable amounts subject to a specific VAT category code and VAT category rate (if the VAT category rate is applicable).	The sum of Invoice line net amount minus allowances plus charges on document level which are subject to a specific VAT category code and VAT category rate (if the VAT category rate is applicable).	R42	Amount
BT-110	++	1..1	VAT category tax amount	The total VAT amount for a given VAT category.	Calculated by multiplying the VAT category taxable amount with the VAT category rate for the relevant VAT category.	R42	Amount

ID	Level	Cardinality	Business Term	Description	Usage Note	Req. ID	Semantic data type
BT-111	++	1..1	VAT category code	Coded identification of a VAT category.	The VAT category code and the VAT category rate shall be consistent. For more information on the recommended codes, please refer to 6.3.3.2 - Specification of VAT category codes.	R34 R39 R42	Code
BT-112	++	0..1	VAT category rate	The VAT rate, represented as percentage that applies for the relevant VAT category.	The VAT category code and the VAT category rate shall be consistent.	R34 R42	Percentage
BT-113	++	0..1	VAT exemption reason text	A textual statement of the reason for why the amount is exempted from VAT.		R41 R43	Text
BG-22	**+**	**0..n**	**ADDITIONAL SUPPORTING DOCUMENTS**	**A group of business terms providing information about additional supporting documents substantiating the claims made in the Invoice.**	The additional supporting documents can be used for both referencing a document number which is expected to be known by the receiver, an external document (referenced by a URL) or as an embedded document (such as a time report in pdf). The option to link to an external document will be needed, for example in the case of large attachments and/or when sensitive information, e.g. person-related services, has to be separated from the Invoice itself.	R32	
BT-114	++	1..1	Supporting document identifier	An identifier of the supporting document.		R32	Identifier
BT-115	++	1..1	Supporting document description	A description of the supporting document.	Such as: timesheet, usage report etc.	R32	Text

ID	Level	Cardinality	Business Term	Description	Usage Note	Req. ID	Semantic data type
BT-116	++	0..1	External document location	The URL (Uniform Resource Locator) that identifies where the external document is located.	A means of locating the resource including its primary access mechanism, e.g. http:// or ftp://. External document location shall be used if the Buyer requires additional information to support the Invoice.	R32	Text
BT-117	++	0..1	Attached document	An attached document embedded as binary object.	Attached document is used when documentation shall be stored with the Invoice for future reference or audit purposes.	R31	Binary object
BG-23	**+**	**1..n**	**INVOICE LINE**	**A group of business terms providing information on individual Invoice lines.**		R16 R23	
BT-118	++	1..1	Invoice line identifier	A unique identifier for the individual line within the Invoice.		Rx2	Text
BT-119	++	0..1	Invoice line note	A textual note that gives unstructured information that is relevant to the Invoice line.		R24	Text
BT-120	++	1..1	Invoiced quantity	The quantity of items (goods or services) that is charged in the Invoice line.		R35 R47	Quantity
BT-121	++	1..1	Invoiced quantity unit of measure	The unit of measure that applies to the invoiced quantity.	The units of measure should be expressed in terms of the UN/ECE Recommendation N°. 20 "Codes for Units of Measure Used in International Trade" [7], such as "KGM" for kilogram.	R13 R35	Code
BT-122	++	1..1	Invoice line net amount	The total amount of the Invoice line.	The amount is "net" without VAT, i.e. inclusive of line level allowances and charges as well as other relevant taxes.	R35 R36 R47	Amount

ID	Level	Cardinality	Business Term	Description	Usage Note	Req. ID	Semantic data type
BT-123	++	0..1	Referenced purchase order line identifier	An identifier for a referenced line within a purchase order, issued by the Buyer.	The purchase order identifier is referenced on document level.	R6	Identifier
BT-124	++	0..1	Buyer accounting reference	A textual value that specifies where to book the relevant data into the Buyer's financial accounts.	If required, this reference shall be provided by the Buyer to the Seller prior to the issuing of the Invoice.	R3	Text
BT-125	++	0..1	Item country of origin	The code identifying the country from which the item originates.	The lists of valid countries are registered with the ISO 3166-1 Maintenance agency, "Codes for the representation of names of countries and their subdivisions". It is recommended to use the alpha-2 representation.	R25	Code
BG-24	**++**	**0..1**	**INVOICE LINE PERIOD**	**A group of business terms providing information about the Invoice period relevant for the Invoice line.**		R26	
BT-126	+++	1..1	Invoice line period start date	The date when the Invoice period for this Invoice line starts.	The date is the first day of the period.	R26	Date
BT-127	+++	1..1	Invoice line period end date	The date when the Invoice period for this Invoice line ends.	The date is the last day of the period.	R26	Date
BG-25	**++**	**0..n**	**INVOICE LINE ALLOWANCES**	**A group of business terms providing information about allowances applicable to the individual Invoice line.**		R14	
BT-128	+++	1..1	Invoice line allowance amount	The amount of an allowance, without VAT.		R14 R19	Amount
BT-129	+++	0..1	Invoice line allowance base amount	The base amount that may be used, in conjunction with the Invoice line allowance percentage, to calculate the Invoice line allowance amount.		R14 R38	Amount

ID	Level	Cardinality	Business Term	Description	Usage Note	Req. ID	Semantic data type
BT-130	+++	0..1	Invoice line allowance percentage	The percentage that may be used, in conjunction with the Invoice line allowance base amount, to calculate the Invoice line allowance amount.		R14 R38	Percentage
BT-131	+++	1..1	Invoice line allowance reason	The reason for the Invoice line allowance, expressed as text.		R14 R18	Text
BT-132	+++	0..1	Invoice line allowance reason code	The reason for the Invoice line allowance, expressed as a code.	The Invoice line allowance reason code and the Invoice line allowance reason shall indicate the same allowance reason.	R14 R18	Code
BG-26	**++**	**0..n**	**INVOICE LINE CHARGES**	**A group of business terms providing information about charges and taxes other than VAT applicable to the individual Invoice line.**	All charges and taxes are assumed to be liable to the same VAT rate as the Invoice line.	R17	
BT-133	+++	1..1	Invoice line charge amount	The amount of a charge, without VAT.		R19	Amount
BT-134	+++	0..1	Invoice line charge base amount	The base amount that may be used, in conjunction with the Invoice line charge percentage, to calculate the Invoice line charge amount.		R38	Amount
BT-135	+++	0..1	Invoice line charge percentage	The percentage that may be used, in conjunction with the Invoice line charge base amount, to calculate the Invoice line charge amount.		R38	Percentage
BT-136	+++	1..1	Invoice line charge reason	The reason for the Invoice line charge, expressed as text.		R18	Text
BT-137	+++	0..1	Invoice line charge reason code	The reason for the Invoice line charge, expressed as a code.	The Invoice line charge reason code and the Invoice line charge reason shall indicate the same charge reason.	R18	Code
BG-27	**++**	**1..1**	**PRICE DETAILS**	**A group of business terms providing information about the**		R13	

ID	Level	Cardinality	Business Term	Description	Usage Note	Req. ID	Semantic data type
				price applied for the goods and services invoiced on the Invoice line.			
BT-138	+++	1..1	Item net price	The price of an item, exclusive of VAT, after subtracting item price discount.	The Item net price has to be equal with the Item gross price less the Item price discount.	R13	Unit price amount
BT-139	+++	0..1	Item price discount	The total discount subtracted from the Item gross price to calculate the Item net price.	Only applies if the discount is provided per unit and if it is not included in the Item gross price.	R13	Unit price amount
BT-140	+++	0..1	Item gross price	The unit price, exclusive of VAT, before subtracting Item price discount.		R13	Unit price amount
BT-141	+++	0..1	Item price base quantity	The number of item units to which the price applies.		R13	Quantity
BT-152	+++	0..1	Item price base quantity unit of measure	The unit of measure that applies to the Item price base quantity.	The Item price base quantity unit of measure should be the same as the Invoiced quantity unit of measure. The units of measure should be expressed in terms of the UN/ECE Recommendation N°. 20 "Codes for Units of Measure Used in International Trade" [7], such as "KGM" for kilogram.	R13	Code
BG-28	**++**	**1..1**	**LINE VAT INFORMATION**	**A group of business terms providing information about the VAT applicable for the goods and services invoiced on the Invoice line.**		R39 R41	

ID	Level	Cardinality	Business Term	Description	Usage Note	Req. ID	Semantic data type
BT-142	+++	1..1	Invoiced item VAT category code	The VAT category code for the invoiced item.	For more information on the recommended codes, please refer to subclause 6.3.3.2 - Specification of VAT category codes.	R33 R39 R41	Code
BT-143	+++	0..1	Invoiced item VAT rate	The VAT rate, represented as percentage that applies to the invoiced item.	A VAT rate of zero percent is applied for calculation purposes even if the item is outside the scope of VAT.	R33	Percent
BT-144	+++	0..1	Invoiced item VAT exemption reason text	A textual statement of the reason for why the line amount is exempted from VAT.		R43 R39 R41	Text
BG-29	**++**	**1..1**	**ITEM INFORMATION**	**A group of business terms providing information about the goods and services invoiced.**		R20 R47	
BT-145	+++	1..1	Item name	A name for an item.		R20 R47	Text
BT-146	+++	0..1	Item description	A description for an item.	The Item description allows for describing the item and its features in more detail than the Item name.	R20 R47	Text
BT-147	+++	0..1	Item Seller's identifier	An identifier, assigned by the Seller, for the item.		R21 R47	Identifier
BT-148	+++	0..1	Item standard identifier	An item identifier based on a registered scheme.		R22 R47	Identifier
BT-149	+++	0..n	Item classification code	A code for classifying the item by its type or nature.	Classification codes are used to allow grouping of similar items for a various purposes e.g. public procurement (CPV), e-Commerce (UNSPSC) etc.	R61 R47	Code
BG-30	**+++**	**0..n**	**ITEM ATTRIBUTES**	**A group of business terms providing information about properties of the goods and services invoiced.**		R24	

ID	Level	Cardinality	Business Term	Description	Usage Note	Req. ID	Semantic data type
BT-150	++++	1..1	Item attribute name	The name of the attribute or property of the item.	Such as "Colour".	R24	Text
BT-151	++++	1..1	Item attribute value	The value of the attribute or property of the item.	Such as "Red".	R24	Text

709 ## 6.3 Business rules

710 ### 6.3.1 Integrity constraints

711 **Table 3 — Business rules - Integrity constraints**

ID	Description	Target	Business term/group
BR-1	An Invoice shall have a Specification identification.	Invoice	BT-20
BR-2	An Invoice shall have an Invoice number.	Invoice	BT-1
BR-3	An Invoice shall have an Invoice issue date.	Invoice	BT-2
BR-4	An Invoice shall have an Invoice type code.	Invoice	BT-3
BR-5	An Invoice shall have an Invoice currency code.	Invoice	BT-8
BR-6	An Invoice shall contain Seller name.	Invoice	BT-25
BR-7	An Invoice shall contain Buyer name.	Invoice	BT-42
BR-8	An Invoice shall contain the Seller postal address.	Invoice	BG-5
BR-9	An Invoice shall contain the Buyer postal address.	Invoice	BG-8
BR-10	An Invoice shall have the Sum of Invoice line net amount.	Document totals	BT-100
BR-11	An Invoice shall have the Invoice total amount without VAT.	Document totals	BT-103
BR-12	An Invoice shall have the Invoice total amount with VAT.	Document totals	BT-106
BR-13	An Invoice shall have the Amount due for payment.	Document totals	BT-108
BR-14	An Invoice shall have at least one Invoice line.	Invoice	BG-23
BR-16	The Payee name shall be provided in the Invoice, if the Payee is different from the Seller.	Invoice	BT-56
BR-17	The Seller tax representative name shall be provided in the Invoice, if the Seller has a tax representative party.	Invoice	BT-59
BR-15	The Seller tax representative postal address shall be provided in the Invoice, if the Seller has a tax representative party.	Invoice	BG-12
BR-18	Each Invoice line shall have an Invoice line identifier.	Invoice Line	BT-118
BR-19	Each Invoice line shall have an Invoiced quantity.	Invoice Line	BT-120
BR-20	An invoiced quantity shall have an Invoice quantity unit of measure.	Invoice Line	BT-121
BR-21	Each Invoice line shall have an Invoice line net amount.	Invoice Line	BT-122

56

ID	Description	Target	Business term/group
BR-22	Each Invoice line shall contain the Item name.	Invoice Line	BT-145
BR-23	Each Invoice line shall contain the Item net price.	Invoice Line	BT-138
BR-24	Invoice line item net price shall NOT be negative.	Invoice Line	BT-138
BR-25	Invoice line item gross price shall NOT be negative.	Invoice Line	BT-140
BR-26	An Invoice period shall have an Invoice period start date.	Invoice Period	BT-23
BR-27	An Invoice period shall have an Invoice period end date.	Invoice Period	BT-24
BR-28	An Invoice period end date shall be later or equal to an Invoice period start date.	Invoice Period	BT-23, BT-24
BR-29	An Invoice line period shall have an Invoice line period start date.	Invoice Line Period	BT-126
BR-30	An Invoice line period shall have an Invoice line period end date.	Invoice Line Period	BT-127
BR-31	An Invoice line period end date shall be later or equal to an Invoice line period start date.	Invoice Line Period	BT-126, BT-127
BR-32	Each document level allowance shall have a Document level allowance amount.	Document level allowances	BT-86
BR-33	Each document level allowance shall have a Document level allowance VAT category code.	Document level allowances	BT-89
BR-35	Each document level allowance shall have a Document level allowance reason.	Document level allowances	BT-91
BR-36	Document level allowance amounts shall not be negative.	Document level allowances	BT-86, BT-87
BR-37	Each document level charge shall have a Document level charge amount.	Document level charges	BT-93
BR-38	Each document level charge shall have a Document level charge VAT category code.	Document level charges	BT-96
BR-40	Each document level charge shall have a Document level charge reason.	Document level charges	BT-98
BR-41	Document level charge amounts shall not be negative.	Document level charges	BT-93, BT-94
BR-42	Each Invoice line allowance shall have an Invoice line	Invoice line	BT-128

ID	Description	Target	Business term/group
	allowance amount.	allowances	
BR-43	Each Invoice line allowance shall have an Invoice line allowance reason.	Invoice line allowances	BT-131
BR-44	Each Invoice line charge shall have an Invoice line charge amount.	Invoice line charges	BT-133
BR-45	Each Invoice line charge shall have an Invoice line charge reason.	Invoice line charges	BT-136
BR-46	Each VAT breakdown shall have a VAT category taxable amount.	VAT breakdown	BT-109
BR-47	Each VAT breakdown shall have a VAT category tax amount.	VAT breakdown	BT-110
BR-48	Each VAT breakdown shall be defined through a VAT category code.	VAT breakdown	BT-111
BR-49	Each VAT breakdown shall have a VAT category rate, except if the Invoice is outside the scope of VAT.	VAT breakdown	BT-112
BR-50	A payment instruction shall specify the Payment means type code.	Payment instructions	BT-77
BR-51	The Mandate reference identifier shall be given in an Invoice in case the payment means is a SEPA direct debit.	Payment instructions	BT-79
BR-52	The Bank creditor identifier shall be given in an Invoice in case the payment means is a SEPA direct debit.	Payment instructions	BT-80
BR-53	A Financial account identifier shall be present if Account identification information is provided in the Invoice.	Account information	BT-81
BR-54	The last 4 to 6 digit of the Payment card primary account number shall be present if card information is provided in the Invoice.	Card information	BT-85
BR-55	Each additional supporting document shall contain a Supporting document identifier.	Additional supporting documents	BT-114
BR-56	Each additional supporting document shall contain a Supporting document description.	Additional supporting documents	BT-115
BR-57	Invoice total amount with VAT shall not be negative.	Document totals	BT-106
BR-59	If the VAT accounting currency code is different than the Invoice currency code, then the Invoice total VAT amount in accounting currency shall be provided.	Document totals	BT-105, BT-5
BR-60	Each Item attribute shall contain an Item attribute name and an Item attribute value.	Item attributes	BT-150,BT-151

712 **6.3.2 Conditions**

713 <div align="center">**Table 4 — Business rules - Conditions**</div>

ID	Description	Target	Business term/group
BR-CO-1	Only one language shall be used in an Invoice.	Invoice	BT-4
BR-CO-2	Account identification shall be present if payment means is credit transfer.	Payment Means	BT-81
BR-CO-3	One and only one of either the Seller VAT identifier or the Seller tax representative VAT identifier shall exist in an Invoice if the Invoice has an Invoice total VAT amount.	Invoice	BT-30, BT-59
BR-CO-4	Each Invoice line shall be categorized with an Invoiced item VAT category code.	Invoice Line	BT-142
BR-CO-5	Document level allowance reason code and Document level allowance reason shall indicate the same type of allowance.	Document level Allowances	BT-91, BT-92
BR-CO-6	Document level charge reason code and Document level charge reason shall indicate the same type of charge.	Document level Charges	BT-98, BT-99
BR-CO-7	Invoice line allowance reason code and Invoice line allowance reason shall indicate the same type of allowance reason.	Invoice line Allowances	BT-131, BT-132
BR-CO-8	Invoice line charge reason code and Invoice line charge reason shall indicate the same type of charge reason.	Invoice line Charges	BT-136, BT-137
BR-CO-9	The Seller VAT identifier, Seller tax representative VAT identifier, Buyer VAT identifier shall have a prefix in accordance with ISO code ISO 3166-1 alpha-2 by which the Member State of issue may be identified. Nevertheless, Greece may use the prefix 'EL'.	VAT identifiers	BT-30, BT-46, BT-60
BR-CO-10	Sum of Invoice line net amount = $\sum$ Invoice line net amount.	Document totals	BT-100
BR-CO-11	Sum of allowances on document level = $\sum$ Document level allowance amount.	Document totals	BT-101
BR-CO-12	Sum of charges on document level = $\sum$ Document level charge amount.	Document totals	BT-102
BR-CO-13	Invoice total amount without VAT = $\sum$ Invoice line net amount - Sum of allowances on document level + Sum of charges on document level.	Document totals	BT-103
BR-CO-14	Invoice total VAT amount = $\sum$ VAT category tax amount.	Document totals	BT-104
BR-CO-15	Invoice total amount with VAT = Invoice total amount without VAT + Invoice total VAT amount.	Document totals	BT-106
BR-CO-16	Amount due for payment = Invoice total VAT amount-Paid amount.	Document totals	BT-108
BR-CO-17	VAT category tax amount = VAT category taxable amount x (VAT category rate / 100), rounded "half up" to two decimals.	VAT breakdown	BT-110

714 **6.3.3 VAT rules**

715 **6.3.3.1 Introduction**

716 Value added tax (VAT) is an important requirement for Invoices within the European Union. The
717 detailed requirements for VAT are governed by the European Directive VAT Council Directive
718 2006/112/EC of the 28th November 2006. The Directive has been adopted by member states into
719 their respective national legislation. It should be noted that there may be variations due to
720 legislation in each member state.

721 The Directive specifies who (taxable parties) and what (items and services) are liable for VAT; how
722 the VAT is calculated; and what information shall be present in Invoices when VAT is charged in the
723 Invoice.

724 The Directive also includes several exception use cases when VAT is not charged in an Invoice.

725 The following diagram illustrates a summary of the VAT Requirement Model. Different cases of VAT
726 are identified as VAT categories and identified in a coded way. The definition of the category codes is
727 given later in this document.
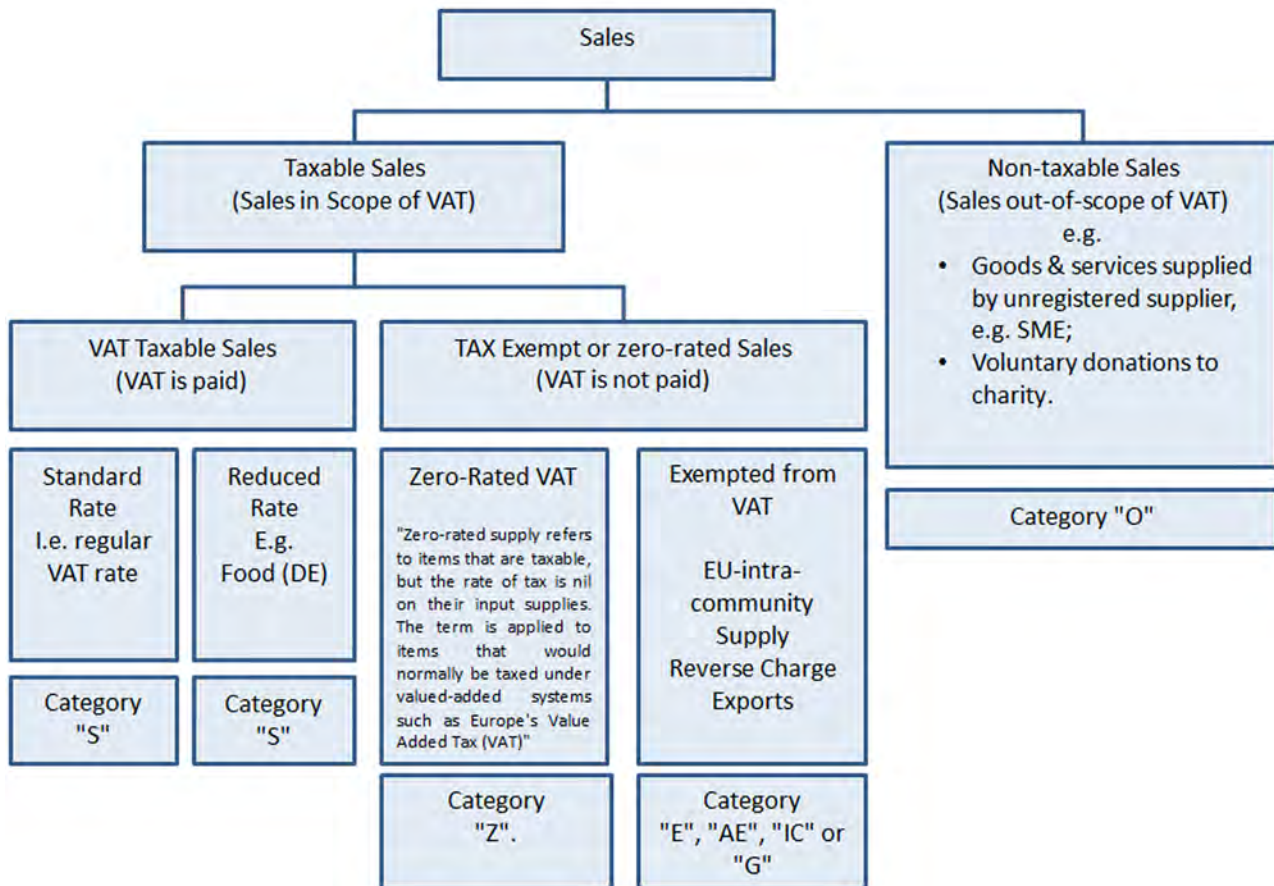
728
729

730 **Figure 14 — Summary of the VAT Requirement Model**

731 The required VAT information in an Invoice is dependent on the VAT case as detailed in the
732 following subclauses. Below follows an explanation on how each VAT use case, illustrated in the
733 diagram above, is treated in the Core Semantic Model.

60

734 **6.3.3.2 Specification of VAT category codes**

735 In the table below the meaning of each VAT category code (based on the UN/ECE 5305 code list) is
736 explained.

737 **Table 5 — VAT category codes**

DEFINITION OF CODE.	CODE
Standard VAT calculation	
An item is liable for VAT that is calculated in a standard way of applying the VAT percentage to the relevant taxable amount.	**S**
An item is liable for VAT that is calculated in a standard way of applying the VAT percentage to the relevant taxable amount but the VAT percentage rate is 0 (zero).	**Z**
VAT is not levied due to trade circumstances	
An item that is exempt from VAT.	**E**
The VAT tax is not levied to an item that is liable for VAT due to trade circumstances where the Reverse charge VAT rules apply.	**AE**
The VAT is not levied to an item that is liable for VAT due to trade circumstances where the rules on Intra community supply apply.	**IC**[2]
The VAT is not levied to an item that is liable for VAT due to trade circumstances where the rules on export outside of the EU apply.	**G**
VAT is out of scope	
A sale is out of scope for VAT.	**O**

738 **6.3.3.3 VAT is levied through the Invoice.**

739 **6.3.3.3.1 Standard rate and reduced rate items (S)**

740 For each sale, the VAT information shall be identified as follows:

741 — The VAT identifier of the Seller shall be stated in the Invoice;

742 — The VAT category code for the taxable amounts is given as S;

743 — The VAT category rate for the taxable amount is given as the relevant percentage rate;

744 — The VAT category taxable amount is the line amount minus the document level allowance
745 amounts and plus the document level charge amounts;

746 — In the calculation of VAT the Invoice shall show a subtotal of the VAT taxable amount and the
747 VAT tax amount for each VAT rate (i.e. each combination of the category code S and VAT tax rate
748 on line level and for allowance and charges on document level).

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[2] The code IC should be submitted for addition to the UN/ECE 5305 code list.

749 **6.3.3.3.2 Business rules statements**

750   **Table 6 — Business rules - VAT standard and reduced rate**

ID	Description
BR-S-1	An Invoice that contains a line where the Invoiced item VAT category code (BT-142) is "S" shall contain in the VAT breakdown (BG-21) one VAT category code (BT-111) equal with "S".
BR-S-2	An Invoice that contains a line where the Invoiced item VAT category code (BT-142) is "S" shall contain the Seller's VAT identifier (BT-30).
BR-S-3	For each different value of VAT category rate (BT-112) where the VAT category code (BT-111) is "S", the VAT category taxable amount (BT-109) in a VAT breakdown (BG-21) shall equal the sum of Invoice line net amounts (BT-122) plus the sum of document level charge amount (BT-93) minus the sum of document level allowance amount (BT-86); where the VAT category code (BT-142, BT-96, BT-89) is "S" and the VAT rate (BT-143, BT-90, BT-97) equals the VAT category rate (BT-112).
BR-S-4	The VAT category tax amount (BT-110) in VAT breakdown (BG-21) shall equal the VAT category taxable amount (BT-109) multiplied by the VAT category rate (BT-112).
BR-S-5	An Invoice with a VAT category code "S" shall have the VAT category rate (BT-112) greater (>) than 0 (zero).
BR-S-6	An Invoice line where Invoiced item VAT category code (BT-142) is "S" shall not contain the Invoiced item VAT exemption reason text (BT-144) for that line.
BR-S-7	An Invoice where VAT category code (BT-111) is "S" shall not contain the VAT exemption reason text (BT-113) for that VAT category.

751 **6.3.3.4 VAT is not levied through the Invoice.**

752 **6.3.3.4.1 Zero rated sale (Z)**

753 While sale which is rated zero does not attract a VAT charge, there is, however, a requirement to
754 state that the sale is zero rated. For each sale, recorded at Invoice line as well as document level
755 allowances and charges the VAT shall be identified as follows.

756 — The VAT identifier of the Seller shall be stated in the Invoice;

757 — The VAT category code for the line is given as "Z";

758 — The VAT tax rate for the line is given as 0 percentage (zero);

759 — The taxable amount is the line amount;

760 — In the calculation of VAT, the Invoice shall show the amount taxed as zero rated as a subtotal of
761   line amounts for lines that have VAT category code Z;

762 — In the calculation of VAT, the Invoice shall show on document level the VAT charged as zero
763   rated as the taxable amount multiplied by the percentage rate. Since by definition the rate is 0%
764   the VAT amount shall be zero.

765 **Business rules statements**

766 <center>**Table 7 — Business rules - VAT zero rate**</center>

ID	Description
BR-Z-1	An Invoice that contains a line where the Invoiced item VAT category code (BT-142) is "Z" shall contain in the VAT breakdown (BG-21) one VAT category code (BT-111) equal with "Z".
BR-Z-2	An Invoice that contains a line where the Invoiced item VAT category code (BT-142) is "Z" shall contain the Seller's VAT identifier (BT-30).
BR-Z-3	In an Invoice line where the Invoice item VAT category code (BT-142) is "Z" the Invoiced item VAT rate (BT-143) shall be 0 (zero).
BR-Z-4	For a document level allowance (BG-18) where the Document level allowance VAT category code (BT-89) is "Z" the Document level allowance rate (BT-90) shall be 0 (zero).
BR-Z-5	For a document level charge (BG-19) where the document level charge VAT category code (BT-96) is "Z" the Document level allowance rate (BT-97) shall be 0 (zero).
BR-Z-6	In a VAT breakdown (BG-21) where VAT category code (BT-111) is "Z" the VAT category taxable amount (BT-109) shall equal the sum of: Invoice line net amounts where the VAT category codes (BT-142) is "Z" (BT-122) minus document level allowance amount (BT-86) plus document level charge amount (BT-93) where the VAT category codes (BT-142, BT-89, BT-96) are "Z".
BR-Z-7	The VAT category tax amount (BT-110) in a VAT breakdown (BG-21) where VAT category code (BT-111) is "Z" shall equal 0 (zero).
BR-Z-8	An Invoice with a VAT category code "Z" shall have the VAT category rate (BT-112) 0 (zero).
BR-Z-9	An Invoice line where Invoiced item VAT category code (BT-142) is "Z" shall not contain the Invoiced item VAT exemption reason text (BT-144) for that line.
BR-Z-10	An Invoice where VAT category code (BT-111) is "Z" shall not contain the VAT exemption reason text (BT-113) for that VAT category.

767 ### 6.3.3.4.2 Exempted from VAT (E)

768 As shown in the diagram above there are situations where sales are exempted from VAT. These are
769 cases where VAT is not levied in the Invoice.

770 Sales may be exempt from VAT due to various reasons in accordance to EU directives and/or
771 national legislation. When sales are exempt from VAT for various general reasons the following
772 information shall be given:

773 — The VAT identifier of the Seller shall be stated in the Invoice;

774 — The VAT tax category code for the line is given as E;

775 — The VAT tax rate for each line is given as 0 (zero);

776 — Free text description of the reason for exemption shall be given for each exempted Invoice line;

777 — Free text description of the reason for exemption shall be given in the VAT breakdown;

778 — In the calculation of VAT the Invoice shall show the amount taxed for each exemption reason as
779 a subtotal of line amounts for lines that have identical combination of the category code E and
780 exemption reason text;

781   —   In the calculation of VAT the Invoice shall on document level show the VAT charged as zero
782   rated as the taxable amount multiplied by the percentage rate. Since by definition the rate is 0%
783   the VAT amount shall be zero.

784   The following specific cases that are identified in the Directive 2006/112/EC [2] shall be treated as
785   general exemptions but the exemption reason text shall be given as follows:

786   **Table 8 — VAT Exemption reasons**

VAT use case	Exemption reasons text (Or the equivalent standard text in other languages)
Where the margin scheme for travel agents is applied.	Margin scheme — Travel agents
Where special arrangements for second-hand goods is applied.	Margin scheme — Second-hand goods
Where special arrangements for works of art is applied.	Margin scheme — Works of art
Where special arrangements for collectors' items and antiques is applied.	Margin scheme — Collector's items and antiques

787   **Business rules statements**

788   **Table 9 — Business rules - Exempted from VAT**

ID	Description
BR-E-1	An Invoice that contains a line where the Invoiced item VAT category code (BT-142) is "E" shall contain in the VAT breakdown (BG-21) one VAT category code (BT-111) equal with "E".
BR-E-2	An Invoice that contains a line where the Invoiced item VAT category code (BT-142) is "E" shall contain the Seller's VAT identifier (BT-30).
BR-E-3	An Invoice that contains a document level allowance (BG-18) with a document level allowance VAT category code (BT-89) that is "E" shall contain the Seller's VAT identifier (BT-30).
BR-E-4	An Invoice that contains a document level charge (BG-19) with a document level charge VAT category code (BT-89) that is "E" shall contain the Seller's VAT identifier (BT-30).
BR-E-5	In an Invoice line where the Invoice item VAT category code (BT-142) is "E", the Invoiced item VAT rate (BT-143) shall be 0 (zero).
BR-E-6	In an Invoice line where the Invoice item VAT category code (BT-142) is "E" the Invoiced item VAT exemption reason text (BT-144) shall not be blank.
BR-E-7	In a VAT breakdown (BG-21) where VAT category code (BT-111) is "E" the VAT category taxable amount (BT-109) shall equal the sum of: Invoice line net amount (BT-122) where the VAT category codes (BT-142) is "E" and VAT exemption reason text (BT-144) matches the exemption reason text (BT-113), minus document level allowance amount (BT-86) plus document level charge amount (BT-93) where the VAT category code (BT-142, BT-89, BT-96) is "E".
BR-E-8	The VAT category tax amount (BT-110) In a VAT breakdown (BG-21) where the VAT category code (BT-111) equals "E", shall equal 0 (zero).
BR-E-9	A VAT exemption reason text (BT-113) shall be provided in the VAT breakdown (BG-21) if the VAT category code is "E".
BR-E-10	An Invoice with a VAT category code "E" shall have the VAT category rate (BT-112) 0 (zero).

64

789 **6.3.3.4.3 Reverse Charge (AE)**

790 When VAT is not levied in an Invoice due to Reverse Charge the following data are applied in the
791 Invoice. As both the Seller and the Buyer have an agreement to apply the reverse charge, both the
792 Buyer and Seller must be registered for VAT and the VAT registration numbers of both the Buyer and
793 Seller shall be detailed in the Invoice.

794 An issuer of an Invoice is required to indicate when an Invoice line is a reverse charge. In the Invoice
795 this is done by using the VAT category code AE from code list subset of UN/CEFACT 5305 in relevant
796 Invoice line.

797 In the electronic Invoice existence of the code AE constitutes a declaration that the Invoice line is a
798 reverse charge but to comply with regulation the text "Reverse charge" shall also appear in the
799 Invoice line.

800 The following information is given at the document level.

801 — The VAT identifier of the Seller;

802 — The VAT identifier of the Buyer;

803 — The text "Reverse charge" is given for the VAT exemption reason text in the VAT breakdown (Or
804 the equivalent standard text in other languages).

805 The following information shall be given on line level.

806 — The Invoiced item VAT category code for the line is given as AE;

807 — The Invoiced item VAT rate for the line is given as 0 (zero);

808 — The text "Reverse charge" is given for the invoiced item VAT exemption reason text (or the
809 equivalent standard text in other languages).

810 It is the responsibility of the Seller to Invoice as reverse charge when appropriate. The following
811 rules do not verify if that decision is correct. They only check whether the information is correctly
812 stated in the Invoice instance.

813 **Business rules statements**

814 <center>**Table 10 — Business rules - VAT reverse charge**</center>

ID	Description
BR-AE-1	An Invoice that contains a line where the invoiced item VAT category code (BT-142) is "AE" shall contain in the VAT breakdown (BG-21) one VAT category code (BT-111) equal with "AE".
BR-AE-2	An Invoice that contains a line where the invoiced item VAT category code (BT-142) is "AE" shall contain both the Seller's VAT identifier (BT-30) and Buyer's VAT identifier (BT-46).
BR-AE-3	An Invoice that contains a document level allowance (BG-18) with a document level allowance VAT category code (BT-89) that is "AE" shall contain both the Seller's VAT identifier (BT-30) and Buyer's VAT identifier (BT-46).
BR-AE-4	An Invoice that contains a document level charge (BG-19) with a document level charge VAT category code (BT-89) that is "AE" shall contain both the Seller's VAT identifier (BT-30) and Buyer's VAT identifier (BT-46).
BR-AE-5	The VAT category tax amount (BT-110) in a VAT breakdown (BG-21) where the VAT category code (BT-111) is "AE" shall be 0 (zero).

ID	Description
BR-AE-6	In an Invoice line where the Invoice item VAT category code (BT-142) is "AE" the Invoiced item VAT rate (BT-143) shall be 0 (zero).
BR-AE-7	In a VAT breakdown (BG-21) where VAT category code (BT-111) is "AE" the VAT category taxable amount (BT-109) shall equal the sum of: Invoice line net amounts (BT-122) where the VAT category code (BT-142) is "AE" and VAT exemption reason text (BT-144) matches the exemption reason text (BT-113), minus document level allowance amount (BT-86) plus document level charge amount (BT-93) where the VAT category code (BT-142, BT-89, BT-96) is "AE".
BR-AE-8	In an Invoice line where the Invoice item VAT category code (BT-142) is "AE" the invoiced item VAT exemption reasons text (BT-144) shall be "Reverse charge" (or the equivalent standard text in other languages).
BR-AE-9	The VAT exemption reason text (BT-113) shall be "Reverse charge" (or the equivalent standard text in other languages) in the VAT breakdown (BG-21) if the VAT category code is "AE".
BR-AE-10	An Invoice with a VAT category code "AE" shall have the VAT category rate (BT-112) 0 (zero).

6.3.3.4.4 Intra Community Supply (IC)

When VAT is not levied in an Invoice due to Intra EU supply the following information is included in the Invoice. As both the Seller and the Buyer have an agreement to apply the inter community supply, both the Buyer and Seller must be registered for VAT and the VAT registration numbers of both the Buyer and Seller shall be detailed in the Invoice.

An issuer of an Invoice is required to indicate when an Invoice line is an Intra EU supply. In the Invoice this is done by using the VAT tax category IC from code list subset of UN/CEFACT 5305 in relevant Invoice line.

In the electronic Invoice the existence of the code IC constitutes a declaration that the Invoice line is an Intra EU supply but to comply with regulation, the text "Intra EU supply" shall also appear in the Invoice line.

The following information shall be given at the document level:

— The VAT identifier of the Seller;

— The VAT identifier of the Buyer;

— Proof of delivery is required stating the following:

— Country of delivery;

— The date of delivery;

— The text "Intra community supply" is given for the VAT exemption reason text in the VAT breakdown (or the equivalent standard text in other languages).

The following information shall be given on line level:

— The VAT tax category code for the line is given as IC;

— The VAT tax rate for the line is given as 0 (zero);

— The text "Intra community supply" in the invoiced item exemption reason text (or the equivalent standard text in other languages).

839 It is the responsibility of the Seller to Invoice as Intra Community Supply when appropriate. The
840 following rules do not verify if that decision is correct. They only check whether the information is
841 correctly stated in the Invoice instance.

842 **Business rules statements**

843 **Table 11 — Business rules - VAT intra community supply**

ID	Description
BR-IC-1	An Invoice that contains a line where the invoiced item VAT category code (BT-142) is "IC" shall contain in the VAT breakdown (BG-21) one VAT category code (BT-111) equal with "IC".
BR-IC-2	The VAT category tax amount (BT-110) in a VAT breakdown (BG-21) where the VAT category code (BT-111) is "IC" shall be 0 (zero).
BR-IC-3	An Invoice that contains a line where the invoiced item VAT category code (BT-142) is "IC" shall contain both the Seller's VAT identifier (BT-30) and Buyer's VAT identifier (BT-46).
BR-IC-4	An Invoice that contains a document level allowance (BG-18) with a document level allowance VAT category code (BT-89) that is "IC" shall contain both the Seller's VAT identifier (BT-30) and Buyer's VAT identifier (BT-46).
BR-IC-5	An Invoice that contains a document level charge (BG-19) with a document level charge VAT category code (BT-89) that is "IC" shall contain both the Seller's VAT identifier (BT-30) and Buyer's VAT identifier (BT-46).
BR-IC-6	In an Invoice line where the Invoice item VAT category code (BT-142) is "IC" the invoiced item VAT rate (BT-143) shall be 0 (zero).
BR-IC-7	In an Invoice line where the Invoice item VAT category code (BT-142) is "IC" the invoiced item VAT exemption reasons text (BT-144) shall be "Intra community supply" (or the equivalent standard text in other languages).
BR-IC-8	In an Invoice with a VAT breakdown (BG-21) where the VAT category code (BT-111) is "IC" the actual delivery date (BT-69) shall not be blank.
BR-IC-9	In an Invoice with a VAT breakdown (BG-21) where the VAT category code (BT-111) is "IC" the deliver to country code (BT-75) shall not be blank.
BR-IC-10	The VAT exemption reason text (BT-113) shall be "Intra community supply" (or the equivalent standard text in other languages) in the VAT breakdown (BG-21) if the VAT category code is "IC".
BR-IC-11	An Invoice with a VAT category code "IC" shall have the VAT category rate (BT-112) 0 (zero).
BR-IC-12	In a VAT breakdown (BG-21) where VAT category code (BT-111) is "IC" the VAT category taxable amount (BT-109) shall equal the sum of: Invoice line net amounts (BT-122) where the VAT category code (BT-142) is "IC" and VAT exemption reason text (BT-144) matches the exemption reason text (BT-113), minus document level allowance amount (BT-86) plus document level charge amount (BT-93) where the VAT category code (BT-142, BT-89, BT-96) is "IC".

844 **6.3.3.4.5 Exports (G)**

845 When VAT is not levied in an Invoice due to exports out of EU the following information is included
846 in the Invoice.

847 An issuer of an Invoice is required to indicate when an Invoice line is export outside of EU. In the
848 Invoice this is done by using the VAT tax category G from code list subset of UN/CEFACT 5305 in the
849 relevant Invoice line.

850   The following information shall be given at document level:

851   — The VAT identifier of the Seller;

852   — The text "Exports outside the EU" is given for the VAT exemption reason text in the VAT
853   breakdown (or the equivalent standard text in other languages).

854   The following information shall be given on line level:

855   — The VAT tax category code for the line is given as G;

856   — The VAT tax rate for the line is given as 0 (zero);

857   — The text "Exports outside the EU" in the Invoice line exemption reason text (or the equivalent
858   standard text in other languages).

859   It is the responsibility of the Seller to Invoice as exports when appropriate. The following rules do
860   not verify if that decision is correct. They only check whether the information is correctly stated in
861   the Invoice instance.

862   **Business rules statements**

863   **Table 12 — Business rules - VAT exports**

ID	Description
BR-G-1	An Invoice that contains a line where the invoiced item VAT category code (BT-142) is "G" shall contain in the VAT breakdown (BG-21) one VAT category code (BT-111) equal with "G".
BR-G-2	An Invoice that contains a line where the Invoiced item VAT category code (BT-142) is "G" shall contain the Seller's VAT identifier (BT-30).
BR-G-3	An Invoice that contains a document level allowance (BG-18) with a document level allowance VAT category code (BT-89) that is "G" shall contain the Seller's VAT identifier (BT-30).
BR-G-4	An Invoice that contains a document level charge (BG-19) with a document level charge VAT category code (BT-89) that is "G" shall contain the Seller's VAT identifier.
BR-G-5	In an Invoice line where the Invoice item VAT category code (BT-142) is "G" the Invoiced item VAT rate (BT-143) shall be 0 (zero).
BR-G-6	The VAT category tax amount (BT-110) in a VAT breakdown (BG-21) where the VAT category code (BT-111) is "G" shall be 0 (zero).
BR-G-7	In an Invoice line where the Invoice item VAT category code (BT-142) is "G" the invoiced item VAT exemption reasons text (BT-144) shall be "Export outside the EU" (or the equivalent standard text in other languages).
BR-G-8	In an Invoice line where the Invoice item VAT category code (BT-142) is "G" the Invoiced item VAT rate (BT-143) shall be 0 (zero).
BR-G-9	The VAT exemption reason text (BT-113) shall be "Export outside the EU" (or the equivalent standard text in other languages) in the VAT breakdown (BG-21) if the VAT category code is "G".
BR-G-10	An Invoice with a VAT category code "G" shall have the VAT category rate (BT-112) 0 (zero).

864   **6.3.3.4.6 VAT is out of scope (O)**

865   When a sale does not fall within the scope of the VAT the entire Invoice shall be out of scope of VAT.

866 **Business rules statements**

867 <center>**Table 13 — Business rules - VAT out of scope**</center>

ID	Description
BR-O-1	An Invoice that contains a VAT breakdown group (BG-21) with a VAT category code (BT-111) as "O" shall not contain Seller's VAT identifier (BT-30) or Buyer's VAT identifier (BT-46).
BR-O-2	An Invoice that contains a VAT breakdown group (BG-21) with a VAT category code (BT-111) as "O" shall not contain other VAT category codes (BT-111) that are not "O".
BR-O-3	An Invoice that contains a line where VAT category code (BT-142) is "O" shall not contain other lines where the Invoiced item VAT category code (BT-142) is not "O".
BR-O-4	An Invoice that contains a VAT breakdown group (BG-21) with a VAT category code (BT-111) as "O" shall not contain a Document level allowances group (BG-18) where Document level allowance VAT category code (BT-89) is not "O".
BR-O-5	An Invoice that contains a VAT breakdown group (BG-21) with a VAT category code (BT-111) as "O" shall not contain a document Level charge group (BG-18) where Document level charge VAT category code (BT-96) is not "O".
BR-O-6	An Invoice line where VAT category code (BT-142) is "O" shall not contain an invoiced item VAT rate (BT-143).
BR-O-7	An Invoice line where Invoiced item VAT category code (BT-142) is "O" shall not contain the Invoiced item VAT exemption reason text (BT-144).
BR-O-7	An Invoice where VAT category code (BT-111) is "O" shall not contain the VAT exemption reason text (BT-113).

868 ## 6.4 Semantic data types

869 ### 6.4.1 Introduction

870 Semantic data types are used to bridge the gap between the semantic concepts expressed by the
871 information elements defined in the semantic model and their possible technical implementation.
872 The semantic data types define the allowed value domain for the content, and any additional
873 information (attribute) needed in order ensure its precise interpretation.

874 Semantic data type content may be of the following basic types:

875 <center>**Table 14 — Basic types**</center>

Basic type	Definition
String	A sequence of characters that may contain any character allowed in the UTF-8 character set. String values are always case sensitive.
NormalizedString	A sequence of characters that may contain any character allowed in the UTF-8 character set except carriage returns, line feeds and tab characters. NormalizedString values are always case sensitive.
Numerical	Decimal numbers expressed as Arabic numerical characters that can be used for calculations.
Date	A sequence of characters representing a single day of a month in a calendar year.
ByteSequence	A sequence of bytes not assigned to any specific character set.

876 The semantic data types described in the following subclauses are used in the semantic data model
877 of the core elements of an electronic Invoice, where various features such as attributes, format and
878 decimals as well as the basic type are defined for each semantic data type. They are based on
879 ISO 15000-5 [13]. When used in an instance of an Invoice, each data element will contain data. In the
880 following tables this is identified as the "content". Whenever a business term is used in a core Invoice
881 this term shall always have content and therefore the content is always mandatory.

882 **6.4.2 Amount**

883 An amount states a numerical monetary value.

884 **Table 15 — Data type - Amount**

Feature	Use	Basic Type	Example	Remark
Content	Mandatory	Numerical	10000.25	Decimal is floating up to two fraction digits.
Currency identification	Optional	NormalizedString	"EUR"	The currency shall either be stated for the document as a whole or for each individual amount. The lists of valid currencies are registered with the ISO 4217 Maintenance Agency "Codes for the representation of currencies and funds". It is recommended to use the alpha-3 representation.

885 **6.4.3 Unit price amount**

886 A unit price amount states a numerical monetary amount value for data elements that contain item
887 prices that may be multiplied by item quantities:

888 **Table 16 — Data type - Unit price amount**

Feature	Use	Basic Type	Example	Remark
Content	Mandatory	Numerical	10000.1234	Decimal is floating up to four fraction digits.
Currency identification	Optional	NormalizedString	"EUR"	The currency shall either be stated for the document as a whole or for each individual unit price amount. The lists of valid currencies are registered with the ISO 4217 Maintenance Agency "Codes for the representation of currencies and funds". It is recommended to use the alpha-3 representation.

6.4.4 Quantity

Quantities are used to state a number of units such as for items.

Table 17 — Data type - Quantity

Feature	Use	Basic Type	Example	Remark
Content	Mandatory	Numerical	10000.1234	Decimal is floating up to four fraction digits.
Unit code	Mandatory	NormalizedString	"PCE"	

6.4.5 Percentage

Percentages are given as fractions of a hundred (per cent) e.g. the value 34.78 % in percentage terms is given as 34.78.

Table 18 — Data type - Percentage

Feature	Use	Basic Type	Example	Remark
Content	Mandatory	Numerical	34.7812	Decimal is floating up to four fraction digits.

6.4.6 Identifier

Identifiers (IDs) are keys that are issued by either the sender or recipient of a document or by a third party.

The following table shows the use of attributes for IDs that are issued by third parties.

Table 19 — Data type - Identifier

Feature	Use	Basic Type	Example	Remark
Content	Mandatory	NormalizedString	abc:123-DEF	
Scheme identifier	Optional	NormalizedString	GLN	Identifies the scheme on which the identifier is based. The use of this attribute is stated for each information element in the semantic model.
Scheme agency identifier	Optional	NormalizedString	9	Identifier for the issuer of the ID scheme. If used it should be based on UN/CEFACT 3055 [8]
Scheme version identifier	Optional	NormalizedString	1	Identifier for the identifier scheme version.

6.4.7 Code

Codes are used to specify allowed values in elements as well as for lists of options.

Code is different from Identifier in that allowed values have standardized meanings that can be known by the recipient.

905 In cases where specific code lists are not specified as part of the semantic model one or more of the
906 below attributes are required to identify the actual code list being used:

907

Table 20 — Data type - Code

Feature	Use	Basic Type	Example	Remark
Content	Mandatory	NormalizedString	Abc123	Use exactly as shown in the selected code list.
List identifier	Mandatory	NormalizedString	3055	Identifier for the code list.
List agency identifier	Optional	NormalizedString	6	Identifier for the issuer of the code list. If used it should be based on UN/CEFACT 3055.
List version identifier	Optional	NormalizedString	1	Identifier for the code list version.

908 **6.4.8 Date**

909 Dates shall be in accordance to the "Calendar date complete representation" as specified by ISO 8601
910 (see ISO 8601:2004, 5.2.1.1).

911 When specified in a Period, Dates are inclusive, i.e. a Period with a Start and End Date is inclusive of
912 both.

913

Table 21 — Data type - Date

Feature	Use	Basic Type	Example	Remark
Content	Mandatory	Date	2015-06-10	

914 **6.4.9 Text**

915 Text is the actual wording of anything written or printed.

916 The language of the Text can be deduced from the context it is used in.

917

Table 22 — Data type - Text

Feature	Use	Basic Type	Example	Remark
Content	Mandatory	String	"Mary had a little lamb…"	

918 **6.4.10 Binary object**

919 Binary objects can be used to describe files which are transmitted together with the Invoice.

920 Attachments shall be transmitted together with the Invoice. There shall be only one way defined per
921 syntax. Other ways require additional consent.

73

922
Table 23 — Data type - Binary object

Feature	Use	Basic Type	Example	Remark
Content	Mandatory	ByteSequence		Series of bytes.
Mime code	Mandatory	NormalizedString	"application/pdf"	The mime codes for the corresponding allowed mime types.
Filename	Mandatory	NormalizedString	"drawing5.jpg"	The filename of the content as provided by (or on behalf of) the sender of the Invoice.
Character set	Optional	NormalizedString	"UTF-8"	The name of the character set used in case of "text" mime code. The default is "UTF-8". Other characters sets shall be bilaterally agreed.
Encoding code	Optional	NormalizedString	"Base64"	Identifier of the encoding type of the Content in the chosen syntax. The default value is "Base64" meaning that the Content bytes are encoded with the Base64 algorithm. Other encoding codes can be bilaterally agreed.

923 A Receiver of an Invoice, compliant to this document is required to accept and process attachments
924 that are of the following mime types (exchange of other mime types requires prior agreement by the
925 receiver):

926 — .pdf;

927 — .png;

928 — .jpg;

929 — .csv (comma delimited);

930 — .xlsx;

931 — .ods.

932 **6.5 Calculation examples**

933 **6.5.1 Introduction**

934 Calculation within an Invoice line is not enforced in the validation to allow trade parties flexibility in
935 rounding and multiplications of quantities and net prices:

936 — Invoice line net amount = Item net price / Item price base quantity x Invoiced quantity + ∑
937 Charge amount (same line) - ∑ Allowance amount (same line), rounded "half up" to two
938 decimals;

939 — If the Item price base quantity is not stated in an Invoice instance it shall be assumed to be 1;

940 — Item net price = Item gross price - Item price discount.

941 The issuer of the Invoice may nevertheless expect the Buyer to verify quantities and prices against
942 other relevant information such as contracts and orders and to possibly dispute the Invoice with a
943 business level objection.

74

944 In the examples below the calculation of the Invoice elements are illustrated in different common
945 scenarios.

6.5.2 Example 1 (Different Invoiced item VAT rates)

947 In this example 11 bottles of wine have been ordered. 5 of the bottles are 12.00 EUR each exclusive
948 of VAT. The VAT is 25 %. The other 6 bottles are 15.00 EUR each exclusive of VAT but invoiced as a
949 case. The VAT rate is 12 %.

950 **Invoice Lines:**

Invoice line identifier	Item name	Invoiced quantity	Item net price	Invoiced quantity unit of measure	Invoiced item VAT category code	Invoiced item VAT rate	Invoice line net amount
1	Wine-bottles	5	12.00	BO	S	25	60.00
2	Wine–case of 6	1	90.00	CS	S	12	90.00

951 **Calculations:**

Business Term Name	Value	Remarks / Calculation
INVOICE LINE 1		
Invoiced quantity: Invoiced quantity unit of measure: Item net price: Item price base quantity: Invoice line net amount:	5 BO 12.00 1 60.00	(Invoiced quantity * (Item net price/Item price base quantity))
Invoiced item VAT rate:	25	
Invoiced item VAT category code:	S	
INVOICE LINE 2		
Invoiced quantity: Invoiced quantity unit of measure: Item net price: Item price base quantity: Invoice line net amount:	1 CS 90.00 1 90.00	(Invoiced quantity * (Item net price/Item price base quantity))
Invoiced item VAT rate:	12	
Invoiced item VAT category code:	S	

Business Term Name	Value	Remarks / Calculation
VAT BREAKDOWN		
VAT category code = S **VAT category rate = 25**		
VAT category taxable amount: VAT category rate: VAT category tax amount:	60.00 25 15.00	Sum of "Invoice line net amount" (where "VAT Category code" AND "VAT category rate" matches line information) (see BR-S-3) "VAT category taxable amount" x ("VAT category rate" / 100), rounded "half up" to two decimals. (See BR-CO-17).
VAT BREAKDOWN		
VAT category code = S **VAT category rate = 12**		
VAT category taxable amount: VAT category rate: VAT category tax amount:	90.00 12 10.80	Sum of "Invoice line net amount" (where "VAT Category code" AND "VAT category rate" matches line information) (see BR-S-3) "VAT category taxable amount" x ("VAT category rate" / 100), rounded "half up" to two decimals. (See BR-CO-17)
DOCUMENT TOTALS		
Sum of Invoice line net amount: Invoice total amount without VAT: Invoice total VAT amount: Invoice total amount with VAT: Amount due for payment:	150.00 150.00 25.80 175.80 175.80	Sum of "Invoice line net amount" (See BR-CO-10) Sum of "Invoice line net amount" - Sum of allowances on document level + Sum of charges on document level (see BR-CO-13) Sum of "VAT category tax amount" (See BR-CO-14) "Invoice total amount without VAT" + "Invoice total VAT amount" (see BR-CO-15) "Invoice total VAT amount" - "Paid amount" (see BR-CO-16)

952   **6.5.3 Example 2 (Item price base quantity)**

953   In this example 10 000 screws are invoiced. Due to the low unit price they are invoiced per 1 000
954   pieces. The price for one screw is 0.004 5 EUR excluded of VAT. The VAT rate is 25 %.

955   **Invoice Lines:**

Invoice line identifier	Item name	Invoiced quantity	Item net price	Item price base quantity	Invoiced quantity unit of measure	Invoiced item VAT category code	Invoiced item VAT rate	Invoice line net amount
1	screw	10 000	4.50	1 000	PCE	S	25	45.00

956 **Calculations:**

Business Term Name	Value	Remarks / Calculation
INVOICE LINE 1		
Invoiced quantity:	10 000	(Invoiced quantity * (Item net price/Item price base quantity))
Invoiced quantity unit of measure:	PCE	
Item net price:	4.50	
Item price base quantity:	1 000	
Invoice line net amount:	45.00	
Invoiced item VAT rate:	25	
Invoiced item VAT category code:	S	
VAT BREAKDOWN		
VAT category code = S **VAT category rate = 25**		
VAT category taxable amount:	45.00	Sum of "Invoice line net amount" (where "VAT Category code" AND "VAT category rate" matches line information) (See BR-S-3)
VAT category rate:	25	
VAT category tax amount:	11.25	"VAT category taxable amount" x ("VAT category rate" / 100), rounded "half up" to two decimals. (See BR-CO-17)
DOCUMENT TOTALS		
Sum of Invoice line net amount:	45.00	Sum of "Invoice line net amount" (see BR-CO-10)
Invoice total amount without VAT:	45.00	Sum of "Invoice line net amount" - Sum of allowances on document level + Sum of charges on document level (see BR-CO-13)
Invoice total VAT amount:	11.25	Sum of "VAT category tax amount" (See BR-CO-14)
Invoice total amount with VAT:	56.25	"Invoice total amount without VAT" + "Invoice total VAT amount" (see BR-CO-15)
Amount due for payment:	56.25	"Invoice total VAT amount" - "Paid amount" (See BR-CO-16)

957 **6.5.4 Example 3 (Invoiced quantity unit of measure)**

958 In this example one chicken has been ordered, but the Invoice is in kilograms. In the Invoice line both
959 the quantity and the price refer to the same unit of measure and the relationship between the order
960 unit and the Invoice unit is not explicit. The Item net price is 9.50 EUR exclusive of VAT including a
961 0.50 EUR discount. The VAT rate is 12.50 %.

962 **Invoice Lines:**

Invoice line identifier	Item name	Invoiced quantity	Item net price	Item price discount	Item gross price	Invoiced quantity unit of measure	Invoiced item VAT category code	Invoiced item VAT rate	Invoice line net amount
1	Chicken	1.3	9.50	0.50	10.00	KGM	S	12.50	12.35

963 **Calculations:**

Business Term Name	Value	Remarks / Calculation
INVOICE LINE 1		
Invoiced quantity: Invoiced quantity unit of measure: Item net price: Item price discount: Item gross price: Item price base quantity: Invoice line net amount:	1.3 KGM 9.5 0.5 10.00 1 12.35	(Item gross price – Item price discount) (Invoiced quantity * (Item net price/Item price base quantity))
Invoiced item VAT rate:	25	
Invoiced item VAT category code:	S	
VAT BREAKDOWN		
VAT category code = S **VAT category rate = 25**		
VAT category taxable amount: VAT category rate: VAT category tax amount:	12.35 12.5 1.54	Sum of "Invoice line net amount" (where "VAT Category code" AND "VAT category rate" matches line information) (See BR-S-3) "VAT category taxable amount" x ("VAT category rate" / 100), rounded "half up" to two decimals. (See BR-CO-17)
DOCUMENT TOTALS		
Sum of Invoice line net amount: Invoice total amount without VAT: Invoice total VAT amount: Invoice total amount with VAT: Amount due for payment:	12.35 12.35 1.54 13.89 13.89	Sum of "Invoice line net amount" (see BR-CO-10) Sum of "Invoice line net amount" - Sum of allowances on document level + Sum of charges on document level (see BR-CO-13) Sum of "VAT category tax amount" (See BR-CO-14) "Invoice total amount without VAT" + "Invoice total VAT amount" (see BR-CO-15) "Invoice total VAT amount" - "Paid amount" (See BR-CO-16)

964 **6.5.5 Example 4 (Discounts, allowances and charges)**

965 In this example 25 cases of pens and 15 packs of paper have been ordered.

966 A case of pens is 8.50 EUR exclusive of VAT with a 1.00 EUR Price discount. The VAT rate is 25 %. A
967 charge of 10.00 EUR is allocated to the pens.

968 A pack of paper is 4.50 EUR exclusive of VAT. The VAT rate is 25 %. An allowance of 5 % is allocated
969 to the paper, equal to an allowance amount of 3.38 EUR.

970 A VAT Zero Rated Freight Charge of 15.00 EUR and an allowance percentage on 10 % are allocated at
971 document level. The document level allowance VAT rate is 25 %.

972 **Invoice Lines:**

ID	Item name	Invoiced quantity	Item net price	Item price discount	Item gross price	UOM	VAT cat.	Ch.	All.	VAT rate	Invoice line net amount
1	Pens	25	8.50	1.00	9.50	CS	S	10.00		25	222.50
2	Paper	15	4.50			PK	S		3.38	25	64.13

973 NOTE   **ID** is the Invoice line identifier, **UOM** is the Invoiced quantity unit of measure, **Al.** is the Invoice line
974 allowance amount, **Ch.** is the Invoice line charge amount, **VAT cat.** is the Invoiced item VAT category code, **VAT**
975 **rate** is the Invoiced item VAT rate.

976 **Calculations:**

Business Term Name	Value	Remarks / Calculation
INVOICE LINE 1		
Invoiced quantity: Invoiced quantity unit of measure: Item net price: Item price discount: Item gross price: Item price base quantity: Invoice line charge amount: Invoice line net amount:	25 CS 8.50 1.00 9.50 1 10.00 222.50	(Item gross price – Item price discount) (Invoiced quantity * (Item net price/Item price base quantity)+ Invoice line charge amount)
Invoiced item VAT rate:	25	
Invoiced item VAT category code:	S	
INVOICE LINE 2		
Invoiced quantity: Invoiced quantity unit of measure: Item net price: Item price base quantity: Invoice line allowance percentage Invoice line allowance amount:	15 PK 4.50 1 5 3.38	(Invoiced quantity * (Item net price/Item price base quantity)-Invoice line allowance amount)

Business Term Name	Value	Remarks / Calculation
Invoice line net amount:	64.13	
Invoiced item VAT rate:	25	
Invoiced item VAT category code:	S	
DOCUMENT LEVEL ALLOWANCES		
Document level allowance amount:	28.66	(Document level allowance base amount * Document level allowance percentage) / 100, rounded "half up" to two decimals
Document level allowance VAT rate:	25	
Document level allowance percentage:	10	
Document level allowance base amount:	286.63	Sum of Invoice line net amounts
Document level allowance VAT category code	S	
Document level allowance reason:	Volume discount	
DOCUMENT LEVEL CHARGES		
Document level charge amount:	15.00	
Document level charge VAT rate:	0	
Document level charge VAT category code:	Z	
Document level charge reason:	Freight charge	
VAT BREAKDOWN		
VAT category code = S		
VAT category rate = 25		
VAT category taxable amount: VAT category rate: VAT category tax amount:	257.97 25 64.49	Sum of "Invoice line net amount" + sum of "Charge amount" – sum of "Allowance amount" (where "VAT Category code" AND "VAT category rate" matches line information) (See BR-S-3) "VAT category taxable amount" x ("VAT category rate" / 100), rounded "half up" to two decimals. (See BR-CO-18)
VAT BREAKDOWN		

Business Term Name	Value	Remarks / Calculation
VAT category code = Z **VAT category rate = 0**		
VAT category taxable amount: VAT category rate: VAT category tax amount:	0 0 0	Sum of "Invoice line net amount" + Sum of "Charge amount" – sum of "Allowance amount" (where "VAT Category code" AND "VAT category rate" matches line information) (See BR-Z-6) "VAT category taxable amount" x ("VAT category rate" / 100), rounded "half up" to two decimals. (See BR-CO-18)
DOCUMENT TOTALS		
Sum of Invoice line net amount: Sum of allowances on document level: Sum of charges on document level: Invoice total amount without VAT: Invoice total VAT amount: Invoice total amount with VAT: Amount due for payment:	286.63 28.66 15 272.97 64.49 337.46 337.46	Sum of "Invoice line net amount" (see BR-CO-10) Sum of "Invoice line net amount" - Sum of allowances on document level + Sum of charges on document level (see BR-CO-13) Sum of "VAT category tax amount" (See BR-CO-14) "Invoice total amount without VAT" + "Invoice total VAT amount" (see BR-CO-15) "Invoice total VAT amount" - "Paid amount" (See BR-CO-16)

977 ### 6.5.6 Example 5 (Negative Invoice line)

978 In this example, 25 cases of pens have been ordered. 10 packages from an earlier wrong delivery are
979 credited. A case of pens is 8.50 EUR excluded of VAT with a 1.00 EUR Price discount. The VAT rate is
980 25 %.

981 **Invoice Lines:**

Invoice line identifier	Item name	Invoiced quantity	Item net price	Item price discount	Item gross price	Invoiced quantity unit of measure	Invoiced item VAT category code	Invoiced item VAT rate	Invoice line net amount
1	Pens	25	8.50	1.00	9.50	CS	S	25	212.50
2	Pens	-10	8.50	1.00	9.50	CS	S	25	-85.00

982 **Calculations:**

Business Term Name	Value	Remarks / Calculation
INVOICE LINE 1		
Invoiced quantity: Invoiced quantity unit of measure: Item net price: Item price discount: Item gross price: Item price base quantity: Invoice line net amount:	25 CS 8.50 1.00 9.50 1 212.50	(Item gross price – Item price discount) (Invoiced quantity * (Item net price/Item price base quantity))

Business Term Name	Value	Remarks / Calculation
Invoiced item VAT rate:	25	
Invoiced item VAT category code:	S	
INVOICE LINE 2		
Invoiced quantity: Invoiced quantity unit of measure: Item net price: Item price discount: Item gross price: Item price base quantity: Invoice line net amount:	-10 CS 8.50 1 9.50 1 -85.00	(Item gross price – Item price discount) (Invoiced quantity * (Item net price/Item price base quantity)
Invoiced item VAT rate:	25	
Invoiced item VAT category code:	S	
VAT BREAKDOWN		
VAT category code = S **VAT category rate = 25**		
VAT category taxable amount: VAT category rate: VAT category tax amount:	127.50 25 31.88	Sum of "Invoice line net amount" (where "VAT Category code" AND "VAT category rate" matches line information) (See BR-S-3) "VAT category taxable amount" x ("VAT category rate" / 100), rounded "half up" to two decimals. (See BR-CO-18)
DOCUMENT TOTALS		
Sum of Invoice line net amount: Invoice total amount without VAT: Invoice total VAT amount: Invoice total amount with VAT: Amount due for payment:	127.50 127.50 31.88 159.38 159.38	Sum of "Invoice line net amount" (see BR-CO-10) Sum of "Invoice line net amount" - Sum of allowances on document level + Sum of charges on document level (see BR-CO-13) Sum of "VAT category tax amount" (See BR-CO-14) "Invoice total amount without VAT" + "Invoice total VAT amount" (see BR-CO-15) "Invoice total VAT amount" - "Paid amount" (See BR-CO-16)

983 **6.5.7 Example 6 (Prepayment and negative Amount due for payment)**

984 In this example the last rate for a car rental is invoiced. The price is 110.00 EUR excluded of VAT. The
985 VAT rate is 25 %. A prepaid deposit on 250.00 EUR is credited.

986 **Invoice Lines:**

Invoice line identifier	Item name	Invoiced quantity	Item net price	Invoiced quantity unit of measure	Invoiced item VAT category code	Invoiced item VAT rate	Invoice line net amount
1	Car rental	1	110.00	EA	S	25	100.00

987 **Calculations:**

Business Term Name	Value	Remarks / Calculation
INVOICE LINE 1		
Invoiced quantity:	1	
Invoiced quantity unit of measure:	EA	(Invoiced quantity * (Item net price/Item price base quantity))
Item net price:	110.00	
Item price base quantity:	1	
Invoice line net amount:	110.00	
Invoiced item VAT rate:	25	
Invoiced item VAT category code:	S	
VAT BREAKDOWN		
VAT category code = S **VAT category rate = 25**		
VAT category taxable amount:	110.00	Sum of "Invoice line net amount" (where "VAT Category code" AND "VAT category rate" matches line information) (See BR-S-3)
VAT category rate:	25	
VAT category tax amount:	27.50	"VAT category taxable amount" x ("VAT category rate" / 100), rounded "half up" to two decimals. (See BR-CO-17)
DOCUMENT TOTALS		
Sum of Invoice line net amount:	110.00	Sum of "Invoice line net amount" (see BR-CO-10)
Invoice total amount without VAT:	110.00	Sum of "Invoice line net amount" - Sum of allowances on document level + Sum of charges on document level (see BR-CO-13)
Invoice total VAT amount:	27.50	Sum of "VAT category tax amount" (See BR-CO-14)
Invoice total amount with VAT:	137.50	"Invoice total amount without VAT" + "Invoice total VAT amount" (see BR-CO-15)
Paid amount	250.00	
Amount due for payment:	-112.50	"Invoice total VAT amount" - "Paid amount" (See BR-CO-16)

6.5.8 Example 7 (Standard VAT including VAT exempted lines)

This example assumes two standard VAT rates of 10% and 25% respectively. The Invoice has the following line details.

Invoice Lines:

Invoice line identifier	Item Name	Invoice line net amount	Invoiced item VAT category code	Invoiced item VAT rate	Invoiced item VAT exemption reason text
1	Widgets	125	S	25	
2	Wogglers	24	S	10	
3	Wombles	136	S	25	
4	Woddles	95	E	0	Reason A
5	Wrenches	53	E	0	Reason B

The same Invoice has the following details on document level:

Business Term Name	Value	Remarks / Calculation
DOCUMENT LEVEL CHARGES		
Document level charge amount:	35	
Document level charge VAT rate:	25	
Document level charge VAT category code:	S	
Document level charge reason:	Reason C	
DOCUMENT LEVEL ALLOWANCES		
Document level allowance amount:	15	
Document level allowance VAT rate:	25	
Document level allowance VAT category code:	S	
Document level allowance reason:	Reason D	

VAT BREAKDOWN:

VAT category S / 25 %

— VAT category taxable amount (ta1) = Sum of Invoice line net amount plus sum of document level charge amount minus sum of document level allowance amount, where VAT category code equals S and the VAT rate equals 25 (125+136+35-15) = 281 (See BR-S-3);

— VAT category rate = 25;

999 — VAT category tax amount = ta1 * 25/100 = 70.25 (See BR-CO-18).

VAT category S / 10 %

1001 — VAT category taxable amount (ta2) = Sum of Invoice line net amount plus sum of document level
1002 charge amount minus sum of document level allowance amount, where VAT category equals S
1003 and the VAT rate equals 10 = 24 (See BR-S-3);

1004 — VAT category rate = 10;

1005 — VAT category tax amount = ta2 * 10/100 = 2.40 (See BR-CO-18).

VAT category E for reason A

1007 — VAT category taxable amount (ta3) = Sum of Invoice line net amount where VAT category code
1008 equals E and VAT Exemption reason equals "Reason A" = 95 (See BR-E-7);

1009 — VAT category rate = 0;

1010 — VAT category tax amount = ta3 * 0/100 = 0;

1011 — VAT exemption reason text = "Reason A".

VAT category E for reason B

1013 — VAT category taxable amount (ta4) = Sum line amount (a) where VAT category code equals E
1014 and VAT Exemption reason equals "Reason B" = 53 (See BR-E-7);

1015 — VAT category rate = 0;

1016 — VAT category tax amount = ta4 * 0/100 = 0;

1017 — VAT exemption reason text = "Reason B".

Invoice totals

1019 This example produces the following figures for the "Document totals" section:

Amounts used in the calculation	Example amounts
+ Sum of Invoice line net amount	433.00
- Sum of allowances on document level	15.00
+ Sum of charges on document level	35.00
= Invoice total amount without VAT.	453.00
+ Invoice total VAT amount (sum VAT category tax amounts)	72.65
= Invoice total amount with VAT	525.65
- Paid amount	0.00
= Amount due for payment	525.65

1020 **6.5.9 Example 8 (Reverse Charge, Intra EU supply and Export Invoices)**

1021 The Invoice has the following line details.

1022 **Invoice Lines:**

Invoice line identifier	Item Name	Invoice line net amount	Invoiced item VAT category code	Invoiced item VAT rate	the invoiced item VAT exemption reasons text
1	Service 1	125	AE	0	Reverse charge
2	Service 2	24	AE	0	Reverse charge

1023 The same Invoice has the following details on document level:

Business Term Name	Value	Remarks / Calculation
DOCUMENT LEVEL CHARGES		
Document level charge amount:	20	
Document level charge VAT rate:	0	
Document level charge VAT category code:	AE	
Document level charge reason:	Reverse charge	

1024 Based on this the Invoice has the following information on document level:

1025 **VAT category AE / 0 %**

1026 — VAT category taxable amount = Sum of Invoice line net amounts plus Document level charge
1027 amount where VAT category code equals AE = 169.00 (See BR-AE-7);

1028 — VAT category rate = 0;

1029 — VAT category tax amount = c * 0/100 = 0;

1030 — VAT exemption reason text = Reverse charge.

1031 **Invoice totals**

1032 This example produces the following figures for the "Document totals" section:

Amounts used in the calculation	Example amounts
+ Sum of Invoice line net amount	149.00
- Sum of allowances on document level	0.00
+ Sum of charges on document level	20.00
= Invoice total amount without VAT.	169.00
+ Invoice total VAT amount (sum VAT category tax amounts)	0.00
= Invoice total amount with VAT	169.00
- Paid amount	0.00
= Amount due for payment	169.00

1033 **6.5.10 Number of decimals and rounding**

1034 Two understandings of the concept "rounding" exist in relation to this document.

1035 1. One purpose of rounding can be to calculate the amount payable in cash. This way of rounding is
1036   common for some national currencies. E.g. in Denmark DKK is rounded to 50 øre, (10.29 ≈
1037   10.50) since the Danish 50 øre is the lowest coin. This concept of rounding is not supported in
1038   this document;

1039 2. The concept of Rounding is also relevant when describing all the calculation rules for the
1040   Invoice. When different levels of calculation are present and when different number of decimals
1041   are allowed, there is a risk of differences between the line and document level amounts due to
1042   rounding.

1043 Scenarios:

1044 The number of decimals allowed for different amounts and numbers and the rules for rounding on
1045 calculations can cause differences in the calculated amounts.

1046 Some scenarios that can cause rounding issues are e.g. when the retail businesses need to calculate
1047 the item net price from the price with VAT, resulting in amounts with many decimals. Also
1048 companies with large Invoice quantities are at risk of having rounding errors, if they cannot specify
1049 enough decimals on the unit price.

1050 EXAMPLE 1

Quantity	Net Price	Line net amount
10 000	1.024	10 240.00
10 000	1.02	10 200.00 (if the unit price is rounded to two decimals)

1051 Rounding issues may also occur in relation to VAT, when calculating the VAT on the Invoice line
1052 compared to calculating the VAT at the document level.

1053 EXAMPLE 2

1054 The example illustrates an Invoice with six Invoice lines. Each line has a 25 % VAT and for illustration the VAT
1055 is calculated on line level and rounded to two decimals.

Id	Description	Quantity	Net Price	UOM	VAT %	VAT Amount	Invoice line net amount
1	Pens	25	5.69	CS	25	35.56	142.25
2	Paper	13	5.49	PK	25	17.84	71.37
3	Envelopes	15	3.99	PK	25	14.96	59.85
4	Sticky notes	25	1.69	PK	25	10.56	42.25
5	Paper clips	13	1.49	CS	25	4.84	19.37
6	Colored clips	13	1.49	CS	25	4.84	19.37

1056 If the total VAT is calculated as a summation of the line VAT Amounts the VAT is 88.60. In contrast if
1057 the VAT is calculated as 25% of the summarized Invoice line totals the VAT is 88.62 – a difference of
1058 **0.02** due to the rounding.

1059   **Common recommendations**

1060   Some common recommendations to minimize the risk of differences due to rounding as illustrated in
1061   the examples are:

1062   —   All document level totals should be rounded to two decimals for accounting;

1063   —   In general rounding should be done on the final calculation results not on any intermediate
1064   results;

1065   —   VAT category tax amount (BT-110) shall be rounded on document level and not as a summation
1066   of rounded Invoice line VAT amounts.

1067   The allowed number of decimals:

1068   **Table 24 — Allowed number of decimals**

Element	Allowed number of decimals
DOCUMENT LEVEL ALLOWANCES	
Document level allowance amount	2
Document level allowance base amount	2
Document level allowance percentage	4
Document level allowance VAT rate	4
DOCUMENT LEVEL CHARGES	
Document level charge amount	2
Document level charge base amount	2
Document level charge percentage	4
Document level charge VAT rate	4
DOCUMENT TOTALS	
Sum of Invoice line net amount	2
Sum of allowances on document level	2
Sum of charges on document level	2
Invoice total amount without VAT	2
Invoice total VAT amount	2
Invoice total amount with VAT	2
Invoice total VAT amount in accounting currency	2
Paid amount	2
Amount due for payment	2

Element	Allowed number of decimals
VAT BREAKDOWN	
VAT category taxable amount	2
VAT category tax amount	2
VAT category rate	4
INVOICE LINE	
Invoiced quantity	4
Invoice line net amount	2
INVOICE LINE ALLOWANCES	
Invoice line allowance amount	2
Invoice line allowance base amount	2
Invoice line allowance percentage	4
INVOICE LINE CHARGES	
Invoice line charge amount	2
Invoice line charge base amount	2
Invoice line charge percentage	4
PRICE DETAILS	
Item net price	4
Item price discount	4
Item gross price	4
Item price base quantity	4
INVOICE LINE/LINE VAT INFORMATION	
Invoice line VAT amount	2
Invoiced item VAT rate	4

1069 # 7   Use cases (informative)

1070 ## 7.1 Taxes other than VAT

1071 ### 7.1.1 Introduction

1072 The EU Council Directive 2006/112/EC [2] Article 78 a) stipulates that "The taxable amount shall
1073 include the following factors: (a) taxes, duties, levies and charges, excluding the VAT itself".

1074 Furthermore, excise duties are regulated in Directive 2008/118/EC [12], concerning the general
1075 arrangements for excise duty and repealing Directive 92/12/EEC, which provides that every
1076 Member State shall tax the following products: energy products and electricity; alcohol and alcoholic
1077 beverages and manufactured tobacco. Those products are taxed, in contrast with the VAT,
1078 considering as the taxable amount neither its economic value nor the total consideration paid for
1079 them, but the quantity of the corresponding product. Therefore, the determining of the tax amount
1080 does not rely on the application of a rate or percentage on a monetary taxable amount, but on a fixed
1081 monetary amount per units of product or related to the level of any physical characteristics (e.g. its
1082 calorific property; per degree of alcohol; etc.).

1083 Those excise duties, in common with the VAT, share the nature of indirect taxes which essentially
1084 means that their purpose is to charge the consumption (or use) of the targeted products and,
1085 therefore, the tax amount shall be remitted to the purchaser of them. In some cases, it is therefore
1086 necessary to provide information in the Invoice on the details of such "Non-VAT Taxes".

1087 This may be accommodated in the core Invoice model by either by:

1088 (1) specifying the applicable "Non-VAT tax" as a separate line in the Invoice;

1089 (2) specifying the applicable "Non-VAT tax" as a charge on line level of the Invoice (assuming that
1090 the "Non-VAT tax and the product/service are subject to the same VAT calculation; or

1091 (3) specifying the applicable "Non-VAT tax" as a charge on document level of the Invoice.

7.1.2 A non-VAT tax that acts as a substitute for VAT – Specified as a charge on line level

1093 In the Canary islands VAT is not applicable (under article 6 of VAT Directive 2006/112/EC [2] the
1094 Canary Islands are not considered as forming part of the VAT territorial scope), but a similar tax is
1095 imperative, Canary General Indirect Tax, that acts as a substitute for VAT.

1096 EXAMPLE

Good bought in Canary islands		Canary General Indirect Tax		VAT	
Price	1000 euros	Taxable amount	1000 euros		
		Taxable rate	7%		
		Tax amount	70 euros		
	Price	Canary General Indirect Tax	VAT		
TOTAL	1000	+70		=	1070 euros

1097

ID	Level	Card	Business term name	Value example	Remark
BG-23	+	1..n	INVOICE LINE		
BT-118	++	1..1	Invoice line identifier	1	
BT-122	++	1..1	Invoice line net amount	1070.00	
BG-26	++	0..n	INVOICE LINE CHARGE		

ID	Level	Card	Business term name	Value example	Remark
BT-133	+++	1..1	Invoice line charge amount	70.00	The actual charge (tax) amount invoiced
BT-134	+++	0..1	Invoice line charge base amount	1000.00	The amount on which the charge (tax) is based
BT-118	+++	0..1	Invoice line percentage	7%	The percentage rate applied
BT-122	+++	1..1	Invoice line reason	Canary General Indirect Tax	The reason why the charge (tax) is applied
BG-28	++	1..n	LINE VAT INFORMATION		
BT-142	+++	1..1	Invoiced item VAT category code	O	Code stating that the sales is out of scope for VAT

7.1.3 Non-monetary taxable amount and non-percentage tax rate – Specified as a separate Invoice line

An example of a non-harmonized Spanish specific indirect tax is the tax on fluorinated greenhouse gases. This is a tax on greenhouse-effect fluorinated gases. Its two main features are:

— The taxable amount is not a monetary amount but a mass expressed in kilograms;

— The tax rate is not a percentage but a monetary amount per kilogram.

EXAMPLE

Fluorinated gas		Tax on greenhouse-effect fluorinated gases		VAT	
Price	20,000 euros	Taxable amount	1000 kg	Taxable amount	31000 euros
Mass	1,000 kg	Taxable rate	11 euros/kg	Taxable rate	21%
		Tax amount	11000 euros	Tax amount	6510
	Price	Tax on greenhouse...	VAT		
TOTAL	20,000	+11000	+6510	=	37510 euros

ID	Level	Card	Business term name	Value example	Remark
BG-23	+	1..n	INVOICE LINE		The first Invoice line for the product itself
BT-118	++	1..1	Invoice line identifier	1	
BT-119	++	0..1	Invoiced quantity	1000 kg	
BT-122	++	1..1	Invoice line net amount	20000 €	
BG-27	++	0..n	PRICE DETAILS		

ID	Level	Card	Business term name	Value example	Remark
BT-138	+++	1..1	Item net price	2 € per kg	The price for each invoiced unit
BG-28	++	1..n	LINE VAT INFORMATION		
BT-142	+++	1..1	Invoiced item VAT category code	S	Code stating that the sales is subject to a standard VAT rate
BT-143	+++	0..1	Invoiced item VAT rate	21%	
BG-23	+	1..n	INVOICE LINE		The second Invoice line for the tax
BT-118	++	1..1	Invoice line identifier	2	
BT-119	++	0..1	Invoiced quantity	1000 kg	
BT-122	++	1..1	Invoice line net amount	11000 €	
BG-27	++	0..n	PRICE DETAILS		
BT-138	+++	1..1	Item net price	1.1 € per kg	The price for each invoiced unit
BG-28	++	1..n	LINE VAT INFORMATION		
BT-142	+++	1..1	Invoiced item VAT category code	S	Code stating that the sales is subject to a standard VAT rate
BT-143	+++	0..1	Invoiced item VAT rate	21%	
BG-21	+	0..n	VAT BREAKDOWN		
BT-109	++	1..1	VAT category taxable amount	31000 €	The sum of all taxable amounts subject to a specific VAT category
BT-110	++	1..1	VAT category tax amount	6510 €	The VAT amount applicable
BT-111	++	1..1	VAT category code	S	
BT-112	++	0..1	VAT category rate	21 %	
BG-20	+	1..	DOCUMENT TOTALS		
BT-100	++	1..1	Sum of Invoice line net amount	31000 €	
BT-103	++	1..1	Invoice total amount without VAT	31000 €	
BT-104	++	0..1	Invoice total VAT amount	6510 €	
BT-106	++	1..	Invoice total amount with VAT	37510 €	

7.1.4 An Excise duty that does not take part in VAT taxable amount calculations - Specified as a charge on document level

The main feature of the excise duty on certain means of transport is that, contrary to almost any other non-VAT tax, it does not take part in the VAT taxable amount calculations.

EXAMPLE

New car whose CO2 emissions are between 120 and 160 g/km		Excise duty on certain means of transport		VAT	
Price	24000 euros	Taxable amount	24000 euros	Taxable amount	24000 euros
		Taxable rate	4.75 %	Taxable rate	21 %
		Tax amount	1 140 euros	Tax amount	5040 euros
	Price	VAT	Excise duty		
TOTAL	24000 euros	+ 5 040 euros	+ 1 140 euros	=	30180 euros

ID	Level	Card	Business term name	Value example	Remark
BG-19	+	0..	DOCUMENT LEVEL CHARGE		
BT-93	++	1..1	Document level charge amount	1 140 €	The actual excise duty charged
BT-94	++	0..1	Document level charge base amount	24 000 €	The amount on which the excise duty is based
BT-95	++	0..1	Document level charge percentage	4.75 %	The percentage rate applied
BT-96	++	1..1	Document level charge VAT category code	S	Code stating that the charge (excise duty) is subject to a standard VAT rate
BT-97	++	0..1	Document level Charge VAT rate	21 %	
BT-98	++	1..1	Document level charge reason	Excise duty	The reason why the charge (tax) is applied

7.2 Allowances and charges

7.2.1 Introduction

Allowances are usually some form of discount whereas charges would typically be a form of service provided by the Seller or their agent. Fundamentally, allowances are deductions from the Invoice total and Charges are additions to Invoice Total. Allowances and Charges can occur for the document as a whole or apply to individual line items or both. The method used would be based either by convention in a specific sector or upon agreement between the Buyer and Seller. For instance, transport charges would typically be charged on the overall whereas servicing books, e.g. applying inserts with barcodes, would be a charge at line item level.

1121 **7.2.2 Charges at line level**

1122 EXAMPLE   O Book Library Supplies services books as well as supplying them to Public Libraries. As some
1123 books require extra servicing the normal way to charge their Customers is to show the charges for each Line
1124 item. As the principle supply is the book and this is a composite supply, the charge has the same VAT rate as
1125 the Book. The following example shows the charge along with all mandatory elements required at line level.

Business Term ID	Business term name	Example value
BT-118	Invoice Line Identifier	1
BT-145	Item name	Barnacle Soup
BT-120	Invoiced Quantity	1
BT-138	Item net price	12.99
BT-121	Invoiced quantity unit of measure	D63
BT-142	Invoiced item VAT category code	Z
BT-122	Invoice line net amount	13.79
BG-26	Invoice Line charges	
BT-133	Invoice line charge amount	0.80
BT-136	Invoice line charge reason	Service charge

1126 **7.2.3 Charges at document level**

1127 EXAMPLE   O Book Library Supplies has a contract where delivery charges would be free when the goods
1128 value is over €100. Therefore when the value of the goods total less than €100, the Seller would include a
1129 charge at document level using Document level Charges as defined in BG-19.

1130 Document Level Charge (BT-93) would indicate the amount of the Delivery Charge before VAT is applied. As
1131 the charge has been determined to be at the standard rate, then Document Level charge VAT category code
1132 (BT-96) is set to Z. Finally Document level charge reason (BT-98) is set to "Transport charge".

1133 The following example shows the charge along with all mandatory elements at header level.

Business Term ID	Business term name	Example value
BT-1	Invoice number	1
BT-2	Invoice issue date	2015-06-30
BT-3	Invoice type code	commercial Invoice
BT-8	Invoice currency code	EUR
BT-20	Specification identification	TBD
BT-25	Seller name	O Book Library Supplies

Business Term ID	Business term name	Example value
BT-30	Seller VAT identifier	IE1234568789
BT-42	Buyer name	NSIA Library
BG-19	**Charges**	
BT-93	Document level charge amount	3.00
BT-96	Document level charge VAT category code	Z
BT-98	Document level charge reason	Transport charge
BG-20	**Document Totals**	
BT-100	Sum of Invoice line net amount	13.79
BT-102	Sum of charges on document level	3.00
BT-103	Invoice total amount without VAT	16.79
BT-106	Invoice total amount with VAT	16.79
BT-108	Amount due for payment	16.79
BG-21	VAT breakdown	
BT-109	VAT category taxable amount	16.79
BT-110	VAT category tax amount	0.00
BT-111	VAT category code	Z

7.2.4 Allowances at line level

7.2.4.1 Price Discount

If the allowance is part of a price discount then this should be included in the Item net Price (BT-138). Item Net Price is mandatory as it is the basis of the calculation for all line items. Optionally, the system can provide the Item Gross Price (BT-140) and Item Price Discount (BT-139). Therefore, these two are for informational purposes only e.g. to show that a Price discount has been applied. In the model, all of this information is included in the Price Details group (BG-27).

7.2.4.2 Line Item Allowance

A line item allowance could be seen as a level 2 discount, with the Item Price Discount being level 1. Line Item Allowance could also be used where the Seller wants to specify the reason for the allowance. However the price used in the calculation of the total will always be Item Net Price.

EXAMPLE   O Book Library Supplies has a contract to give a discount of 3 % when 10 or more of the same book is ordered. Therefore if 10 books are ordered at 12.99 each then an allowance of €3.90 is given. As only the Allowance Amount is Mandatory, then the Invoice will not show the percentage.

Business Term ID	Business term name	Example value
BT-118	Invoice Line Identifier	1
BT-145	Item name	Barnacle Soup
BT-120	Invoiced Quantity	10
BT-138	Item net price	12.99
BT-121	Invoiced quantity unit of measure	D63
BT-142	Invoiced item VAT category code	Z
BT-122	Invoice line net amount	134.00
BG-26	Invoice Line charges	
BT-133	Invoice line charge amount	8.00
BT-136	Invoice line charge reason	Service charge
BG-25	Invoice Line Allowances	
BT-128	Invoice line allowance amount	3.90
BT-131	Invoice line allowance reason	Quantity Discount

7.2.5 Allowance at document Level

EXAMPLE   O Book Library Supplies has a contract to give a discount of 2% if the shipment is collected by the Customer. Therefore, when the Customer arranges the pick-up from O Book premises, they will apply a 2% discount on the Invoice.

Business Term ID	Business term name	Example value
BT-1	Invoice number	2
BT-2	Invoice issue date	2015-06-29
BT-3	Invoice type code	commercial Invoice
BT-8	Invoice currency code	EUR
BT-20	Specification identification	TBD
BT-25	Seller name	O Book Library Supplies
BT-30	Seller VAT identifier	IE1234568789
BT-42	Buyer name	NSIA Library
BG-18	**Document Level Allowance**	
BT-86	Document level allowance amount	2.68

96

Business Term ID	Business term name	Example value
BT-89	Document level allowance VAT category code	Z
BT-92	Document level allowance reason	Collected
BG-20	**Document Totals**	
BT-100	Sum of Invoice line net amount	134.00
BT-101	Sum of allowances on document level	2.68
BT-103	Invoice total amount without VAT	131.32
BT-106	Invoice total amount with VAT	131.32
BT-108	Amount due for payment	131.32
BG-21	VAT breakdown	
BT-109	VAT category taxable amount	131.32
BT-110	VAT category tax amount	0.00
BT-111	VAT category code	Z

7.3 Factoring

7.3.1 Introduction

Factoring is a financial transaction and a type of debtor finance in which a business sells its accounts receivable (i.e., Invoices) to a third party (called a Factor) at a discount[3].

To reflect the assignment of an Invoice to a factor there is a need to:

(1) have an disclaimer (notification notice) on the Invoice that the Invoice has been assigned to a factor;

(2) identify the Factor as the Payee; and

(3) to have the bank account changed to favour of a Factor.

7.3.2 Disclaimer (notification notice)

It is recommended that the disclaimer (notification notice) is given using the Invoice note on document level.

ID	Level	Card	Business term name	Value example	Remark
BT-15	+	0..1	Invoice note	This Invoice has been factored. Payment of the stated amount to the specified account is considered as full settlement.	

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[3] https://en.wikipedia.org/wiki/Factoring_(finance).

1164 **7.3.3 Identification of factor as Payee**

1165 An example of providing information about the Payee is provided below.

ID	Level	Card	Business term name	Value example	Remark
BG-4	+	1..1	SELLER		All relevant information about the Seller need to be provided, but is not shown in this example.
BG-7	+	1..1	BUYER		All relevant information about the Buyer need to be provided, but is not shown in this example.
BG-10	+	0..1	PAYEE		Name and identification of the factor.
BT-56	++	1..1	Payee name	FactoringCompany Ltd	The name of the Payee, i.e. the name of the factor.
BT-57	++	0..1	Payee identifier	654321654	An identifier for the Payee, i.e. an identifier for the factor.
BT-58	++	0..1	Payee legal registration identifier	DE 987654321	The legal registration identifier for the factor.

1166 **7.3.4 Bank account in favour of a factor**

1167 An example of payment to a factor using bank transfer is provided below.

ID	Level	Card	Business term name	Value example	Remark
BG-15	+	0..n	PAYMENT INSTRUCTIONS		
BT-76	++	0..1	Payment reference	1234567	In factoring the values of this reference, used to establish a link between the payment and the Invoice, is frequently established in corporation between the Seller and the factor.
BT-77	++	1..1	Payment means type code	31	This code value indicates a bank transfer
BG-16	++	0..1	ACCOUNT IDENTIFICATION		
BT-81	+++	1..1	Financial account identifier	DEkk bbbb bbbb cccc cccc cc	The account number, IBAN, to which the transfer should be made. In the case of

ID	Level	Card	Business term name	Value example	Remark
					factoring this account is owned by the factor.

1168 **7.4 Payment instructions**

1169 **7.4.1 Introduction**

1170 This subclause demonstrates how the following use cases are supported in the core Invoice model.

1171 — SEPA bank transfer;

1172 — Non SEPA transfer using branch identifiers and BIC code;

1173 — Payment card;

1174 — Direct debit;

1175 — Paid by a payment service provider.

1176 **7.4.2 SEPA bank transfer**

ID	Level	Card	Business term name	Value example	Remark	Data type	Attribute	Attribute value
BT-7	+	0..1	Payment due date	2015-12-31	Stated by Seller	Date		
BG-20	+	1..1	DOCUMENT TOTALS					
BT-108	++	1..1	Amount due for payment	1 000.00		Amount	Curr	EUR
BG-15	+	0..n	PAYMENT INSTRUCTIONS					
BT-76	++	0..1	Payment reference	1234567	Issued by Seller	Text		
BT-77	++	1..1	Payment means type code	31		Code	Schema	UNECE4461
BG-16	++	0..1	ACCOUNT IDENTIFICATION					
BT-81	+++	1..1	Financial account identifier	DEkk bbbb bbbb cccc cccc cc	Account owner is Seller	Identifier	Schema	SEPA

1177 **7.4.3 Non SEPA transfer using branch identifiers and BIC code**

ID	Level	Card	Business term name	Value example	Remark	Data type	Attribute	Attribute value
BT-7	+	0..1	Payment due date	2015-12-31	Stated by Seller	Date		
BG-20	+	1..1	DOCUMENT TOTALS					
BT-108	++	1..1	Amount due for payment	1 000.00		Amount	Curr	EUR
BG-15	+	0..n	PAYMENT INSTRUCTIONS					
BT-76	++	0..1	Payment reference	1234567	Issued by Seller	Text		
BT-77	++	1..1	Payment means type code	42		Code	Schema	UNECE4461
BG-16	++	0..1	ACCOUNT IDENTIFICATION					
BT-81	+++	1..1	Financial account identifier	987654321	Account owner is Seller	Identifier		
BT-82	+++	0..1	Financial institution identifier	ECBFDEFFBEM		Identifier	Schema	BIC
BT-83	+++	0..1	Financial institution branch identifier	4321		Identifier	Schema	

1178 **7.4.4 Payment card**

ID	Level	Card	Business term name	Value example	Remark	Data type	Attribute	Attribute value
BG-20	+	1..1	DOCUMENT TOTALS					
BT-108	++	1..1	Amount due for payment	1 000.00		Amount	Curr	EUR
BG-15	+	0..n	PAYMENT INSTRUCTIONS					
BT-77	++	1..1	Payment means type code	48		Code	Schema	UNECE4461
BG-17	++	0..1	CARD INFORMATION					
BT-84	+++	0..1	Payment card type	VISA		Text		
BT-85	+++	1..1	Payment card primary account number	123456	Card owner is Buyer	Text		

1179 **7.4.5 Direct debit**

ID	Level	Card	Business term name	Value example	Remark	Data type	Attribute	Attribute value
BT-7	+	0..1	Payment due date	2015-12-31	Stated by Seller			
BG-7	+	1..1	BUYER					
BT-42	++	1..1	Buyer name	Buyingcompany Ltd		Text		
BT-43	++	0..1	Buyer identifier	1234512345		Identifier	Schema	ZZZ
BG-20	+	1..1	DOCUMENT TOTALS					
BT-108	++	1..1	Amount due for payment	1 000.00		Amount	Curr	EUR
BG-15	+	0..n	PAYMENT INSTRUCTIONS					
BT-77	++	1..1	Payment means type code	49		Code	Schema	UNECE4461
BT-79	++	0..1	Mandate reference identifier	321654		Identifier	Schema	ZZZ
BT-80	++	0..1	Bank creditor Identifier	654321654	Receiver of payment	Identifier	Schema	ZZZ
BG-16	++	0..1	ACCOUNT IDENTIFICATION					
BT-81	+++	1..1	Financial account identifier	DEkk bbbb bbbb cccc cccc cc	Account owner is Buyer/Payee	Identifier	Schema	SEPA

1180   **7.4.6 Paid by a payment service provider**

ID	Level	Card	Business term name	Value example	Remark	Data type	Attribute	Attribute value
BG-20	+	1..1	DOCUMENT TOTALS					
BT-107	++	1..1	Amount due for payment	1 000.00		Amount	Curr	EUR
BG-15	+	0..n	PAYMENT INSTRUCTIONS					
BT-76	++	1..1	Payment Reference	51T107439Y07 4156A		Text		
BT-77	++	1..1	Payment means type code	3		Code	Schema	UNECE4461
BT-78	++	0..1	Payment means text	Paid via online payment service provider XY		Text		

7.5 Corrections

7.5.1 Increase in invoiced amounts – Supplementary Invoice

If a previously issued Invoice is found to have charged less than the proper amount, then a supplementary Invoice should be issued. It is essentially a normal Invoice, i.e. it charges VAT where appropriate, but it shall refer to the Invoice it is correcting.

The Invoice is determined as a correcting or supplementary Invoice when;

— the Group (BG-2) is included;

    — the preceding Invoice number (BT-21) points to the original Invoice;

    — Optionally the Preceding Invoice issue date (BT-22) shows the date of the original Invoice; also

    — Invoice Note (BT-15) may state the reason for the correction.

7.5.2 Decrease in Invoice Amounts – Credit Note

If a previously issued Invoice is found to have charged more than the proper amount, then a Credit Note is issued. A Credit Note is similar to an Invoice except that the Invoice Type is set to Credit Note.

A Credit Note is determined as a credit to a previous Invoice when:

— the Invoice Type Code (BT-3) is set to "credit note";

    — This essentially means that all amounts are to be considered as a credit and thereby reducing the value of a preceding Invoice;

— Group (BG-2) should also be included;

    — the preceding Invoice number (BT-21) points to the original Invoice;

    — Optionally the Preceding Invoice issue date (BT-22) shows the date of the original Invoice;

    — Invoice Note (BT-15) may state the reason for the correction.

7.5.3 Incorrect rate of VAT charged – Credit Note and revised Invoice

When correcting an Invoice, either a supplementary Invoice or a Credit Note is normally issued. The Issuer should also usually consider whether it is better to fully credit the original Invoice and then re-issue a new Invoice. This shall specifically be done if the incorrect rate of VAT is used in the original Invoice. The Seller is essentially cancelling the Invoice and issuing a new one. Whereas the Credit note shall refer to the original Invoice, the replacement Invoice would not be required to indicate either the original Invoice or the Credit Note, as they are both effectively cancelled.

EXAMPLE   Intra-Community supply: if a Seller charges VAT and then subsequently the goods were delivered outside of the Member State, the Seller must fully credit the original Invoice and then re-issue a new Invoice exempted from VAT.

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Annex A

(informative)

</div>

How the requirements of the standardization request have been met

A.1 Introduction

Directive 2014/55/EU [1] on electronic invoicing in public procurement aims at facilitating the use of electronic Invoices by economic operators when supplying goods, works and services to the public administration. In particular, it sets out the legal framework for the establishment of a **European Standard (EN) for the semantic data model of the core elements of an electronic Invoice**.

The core invoice model aims at fully meeting the requirements of the Standardization Request [11] in relation to those relating to the semantic model. The core invoice model balances the need for a variety of business requirements, which would be expected in a core Invoice, whilst maintaining simplicity and practicality. It is based on existing and proven elements already successfully operational in existing standards.

The business requirements, including the specific requirements mentioned in the Standardization Request have been carefully weighed during extensive iterative discussions taking place during the development of the core invoice model. The existence of different groups of experts reviewing the design from different perspectives has provided a process of checks and balances to prevent over-concentration on particular points of view that could have influenced the outcome in an inappropriate way.

A.2 Sections of the Invoice

It should be noted that the Directive builds on a Recommendation of the European Multi-stakeholder Forum on e-Invoicing on the use of a semantic data model to support the interoperability for electronic invoicing, issued on 1 October 2013. This Recommendation states that an Invoice is considered to be composed of a number of distinct sections:

— The **Core Section** contains the basic information elements (i.e. the core elements referred to in the Directive) required to exchange electronic Invoices between all kinds of trade entities (basic needs of cross-border and cross-sector e-invoicing). It consists of a Legal Part plus a Common Part. The Legal Part is concerned with both the observance of tax and commercial laws and regulations pertaining to electronic invoicing commonly in force throughout the EU. The Common Part contains commonly used and accepted information elements, which are not sector or country specific.

— The **Sector Section** contains those information elements which are only a concern of a specific industry sector, community, supply chain or buyers and sellers of a particular type of product. Such information elements may be incorporated in an Invoice as an 'Extension' of the Core Section information elements.

— The **Country Section** contains those information elements which represent the specific requirements of a particular Member State above and beyond the Core Section information elements and which for local legal or other reasons are required in a compliant electronic Invoice.

The Recommendation proposes to formalise the semantic data model of the core section of an electronic Invoice in a European standard. This suggestion has to a large degree been taken into

1255 account: the Directive calls for the development of a European Standard which defines the core
1256 elements of the Invoice, while at the same time requesting guidelines on the use of the Country and
1257 Sector extensions.

1258 It must be stressed that, in line with the Directive, all contracting authorities and contracting entities
1259 in the EU will be obliged to receive and process an eInvoice as long as it contains all of the core
1260 elements of an Invoice defined in the European Standard (and provided that it is represented in any
1261 of the syntaxes specified in CEN/TS 12345. The inclusion of any information which is not contained
1262 in this core will be at the sender's discretion. As such, any Country or Sector extension in an e-
1263 Invoice must by definition be optional, and these can therefore not form an integral part of the core
1264 invoice model.

1265 *The design of the core invoice model fully respects the design principles set out above and in particular*
1266 *calling for the Core, Country and Sector Sections of the Invoice. The Core Section has been carefully*
1267 *designed to meet the commercial requirements for e-invoicing in the vast majority of public*
1268 *procurement situations, whilst also meeting the needs for a core Invoice in transactions between*
1269 *business enterprises. The core Invoice is expected to meet the needs of Member State legal systems for*
1270 *both VAT and other commercial laws and regulations. Information elements will usually be structured*
1271 *and capable of automated processing, although some may only be available in textual form and thus*
1272 *require human intervention. It should be pointed out that the information elements making up the*
1273 *Legal and Common Parts are self-evidently not mutually exclusive i.e. a particular element may serve a*
1274 *requirement in both parts.*

1275 *The core invoice model contains a number of functionalities, and conditional choices to be selected*
1276 *when using the core information elements. It will be necessary for trading partners to agree on the*
1277 *exercise of these choices in any particular commercial situation. It is expected that the Buyer will*
1278 *usually specify its own requirements in usage guidelines, as is the rule in current invoicing situations.*
1279 *Likewise the Seller may wish to draw on the information elements available in the Core Section.*

1280 *Methodologies for the use of a Country or Sector Section have been provided in the core invoice model.*
1281 *These have been based on the principle that the use of such 'extensions' is purely voluntary and cannot*
1282 *be imposed. It is for this reason that, as mentioned above, the requirements for information elements*
1283 *arising from the force of law whether fiscal or commercial must find their way into the core Invoice.*
1284 *Trading partners are free to organize on a community basis the use of appropriate extensions*
1285 *comprising additional information elements and functionalities. If an additional information element is*
1286 *required and it is not present in the Core Section, it may only be provided through an Extension, in a*
1287 *Country or Sectoral Extension.*

1288 *More information on these topics are contained in relevant items in A.3.*

A.3 The Standardization Request Requirements

1290 NOTE   The following sections set out a number of requests that are embedded in the Standardization
1291 Request. Each is defined, discussed and a response provided as to how the core invoice model reflects the
1292 requirement. The requirements are grouped into three categories: requirements arising from a number of
1293 identified EU projects, those arising from specific requirements and those arising from ESO requirements.
1294 Relevance and Risk ratings have been assigned to these requirements.

1295 **A.3.1 EU projects the work should take into account**

1296 **A.3.1.1 EIF[10]and the ISA programmes**

Id	Standardization Request Item	Relevance	Risk	Conclusion
1.1	**Standardization Request Text:**			
	"the work should take into account the European Interoperability Framework (EIF), and the interoperability solutions created under the ISA programme." [10]	LOW	LOW	MET
1.1.1	**Discussion**			
	Based on its knowledge of the EIF[10], it was agreed among the experts that developed the core invoice model that a reactive approach should be taken with respect to the recommendations of the EIF, with the framework being considered as a point of reference and taken into account as and when the PC encountered topics/issues which appeared to be impacted..			
1.1.2	**Assessment of the core invoice model with respect to this Standardization Request requirement**			
	This requirement has been met. Based on knowledge of experts participating to the development of the core invoice model and the high level nature of the vision expressed in the EIF, whose philosophy has already been embedded in much recent standardization work such as in the source standards for the core invoice model, no specific further requirements for the core invoice model are anticipated to be necessary.			

1297 **A.3.1.2 e-IDAS Regulation**

Id	Standardization Request Item	Relevance	Risk	Conclusion
1.2	**Standardization Request Text:**			
	"the Regulation (EU) N°910/2014 on electronic identification and trust services (e-IDAS) for electronic transactions in the internal market with due respect to its date of entry into force." [9]	MEDIUM	MEDIUM	MET
1.2.1	**Discussion**			
	These requirements could conceivably impact the data elements in the core invoice model. Emerging requirements will need assessment as they may affect the way parties need to be identified.			
1.2..2	**Assessment of the core invoice model with respect to this Standardization Request requirement**			
	There is a low probability that this legislation have implications for the core invoice model.			

1298 **A.3.1.3 Large Scale Pilot (LSP) projects**

Id	Standardization Request Item	Relevance	Risk	Conclusion
1.3.	**Standardization Request Text:**			
	"The results of Large Scale Pilot (LSP) projects implemented within the framework of the ICT Policy Support Programme (ICT-PSP) under the umbrella of the Competitiveness and Innovation Framework Programme (CIP)."	**MEDIUM**	**MEDIUM**	**MET**
1.3.1	**Discussion**			

Liaisons have been established with the LSP representatives OpenPEPPOL and e-SENS and input has been requested and received. The close nature of these liaisons suggest that there is unlikely to be an impact especially since the core invoice model is so close in design to the CEN BII Workshop deliverables deployed in PEPPOL.

1.3.2 **Assessment of the core invoice model with respect to this Standardization Request requirement**

This requirement is fully met.

1299 **A.3.1.4 CEF – DSI on e-invoicing**

Id	Standardization Request Item	Relevance	Risk	Conclusion
1.4	**Standardization Request Text:**			
	"the Digital Service Infrastructure (DSI) on e-invoicing to be deployed in the framework of the Connecting Europe Facility (CEF)."	**MEDIUM**	**MEDIUM**	**MET**
1.4.1	**Discussion**			

Liaisons have been established with the CEF programme and EMSFEI, which also monitors this activity.

1.4.2 **Assessment of the core invoice model with respect to this Standardization Request requirement**

This requirement is not expected to have an impact on the core invoice model. Since the CEF DSI e-invoicing initiative is a rolling effort, and is not focused on standards design, a major impact is not expected.

1300 ### A.3.2 Specific business requirements

1301 ### A.3.2.1 Technologically neutral

Id	Standardization Request Item	Relevance	Risk	Conclusion
2.1a	Standardization Request Text: "technologically neutral"	HIGH	MEDIUM	MET

1302

2.1a.1	Discussion

Technological neutrality requires that the core invoice model should be capable of being expressed and used in any ICT (information and communications technology) environment, both present and extending into the reasonable future. The core Invoice model specified in the core invoice model will be rendered in a number of syntaxes and should also be capable of being carried in a container or envelope both as a structured message and as a human readable presentation. Since such an Invoice, i.e. one that is compliant with the core invoice model, may carry confidential information it must be capable of encryption. The latter is considered not to compromise neutrality.

It is clearly a very important requirement as without technological neutrality, the core invoice model will not be widely adopted

2.1a.2	Assessment of the core invoice model with respect to this Standardization Request requirement

The requirement has been met - nothing dictates that a particular technology is used for the creation, delivery or processing of an electronic Invoice based on the core invoice model.

1303 ### A.3.2.2 Commercially neutral

Id	Standardization Request Item	Relevance	Risk	Conclusion
2.1b	**Standardization Request Text:** "commercially neutral"	**HIGH**	**MEDIUM**	**MET**

2.1b.1	**Discussion**

Commercial neutrality entails that electronic Invoices which comply with the core invoice model may be:

1. Used in any commercial situation involving any trading party;
2. May be delivered directly from one trading party to another, or be the subject of a processing and delivery service provided by an intermediary organization;
3. May not dictate the commercial model underlying the supply of goods and services itself, or the commercial model in the provision of intermediary delivery or processing services.

These principles should be supported and all commonly encountered scenarios for commercial models should not be impeded. This is clearly a very important requirement as without commercial neutrality, the core invoice model will not be widely adopted

2.1b.2	**Assessment of the core invoice model with respect to this Standardization Request requirement**

The requirement has been met - nothing dictates that a particular commercial model underlies a supply of goods and services or the creation, delivery or processing of an electronic Invoice based on the core invoice model. A number of specialised commercial practices for the supply of goods and services are not supported, but these are not considered to compromise the general principles of commercial neutrality.

1304   **A.3.2.3   Compatible with relevant international standards on e-invoicing**

Id	Standardization Request Item	Relevance	Risk	Conclusion
2.2	**Standardization Request Text:** *"compatible with relevant international standards on e-invoicing"*	HIGH	LOW	MET
2.2.1	**Discussion**			

The semantic data model for the core elements of an e-Invoice should be based on relevant commercial and technical specifications such as BII and MUG and should take into account other international standards such as:

— CII XML V2 and v3;

— UBL 2.1;

— Financial Invoice;

— other formats (e.g. EDIFACT);

— other relevant technical specifications.

This requirement was embedded in the work of the Committee that drafted the core invoice model as a key deliverable and reflected in project organization. It is highly relevant, but considered low risk of not being delivered.

2.2.2	**Assessment of the core invoice model with respect to this Standardization Request requirement**

Reference to the other international standards and specifications listed has been made during the work programme.

1305   **A.3.2.4   Have regard to the need for personal data protection (Directive 95/46/EC [4])**

Id	Standardization Request Item	Relevance	Risk	Conclusion
2.3	**Standardization Request Text:** *"have regard to the need for personal data protection in accordance with Directive 95/46/EC [4], to a 'data protection by design' approach and to the principles of proportionality, data minimisation and purpose limitation"*	MEDIUM	MEDIUM	MET*
2.3.1	**Discussion**			

This request is designed to ensure that the core invoice model supports present Data Protection requirements. Given that proposals to further develop the legal framework for data protection are known to be in process, discussion with the European Commission on emerging requirements are considered relevant.

2.3.2	**Assessment of the core invoice model with respect to this Standardization Request requirement**

The relevant services from the European Commission have been involved during the preparation of the core invoice model and confirmed that data protection requirements have no impact.

It should be emphasised that compliance with data protection requirements are mainly concentrated in the implementation of specific instances based on the core invoice model. In addition the impact of recommendations on the transmission of Invoices may also be relevant.

1306 **A.3.2.5   Compatible with Directive 2006/112/EC [2] and non-VAT Invoices**

Id	Standardization Request Item	Relevance	Risk	Conclusion
2.4	**Standardization Request Text:**			
	"be compatible with Directive 2006/112/EC [2], and suitable for use with non-VAT Invoices."	**HIGH**	**MEDIUM**	**MET**
2.4.1	**Discussion**			
	In addition to leveraging VAT expertise present in the Committee that drafted the core invoice model, a consultation with the relevant European Commission services has been undertaken to identify and ensure that all the requirements of VAT and non-VAT Invoices are covered. It is also important to establish the extent to which individual Member State VAT requirements are covered by the core invoice model. Clearly this requirement is a fundamental for the core invoice model.			
2.4.2	**Assessment of the core invoice model with respect to this Standardization Request requirement**			
	It is expected that this requirement is met.			

1307 **A.3.2.6   Allow practical, *user-friendly, flexible and cost-efficient* electronic invoicing systems**

Id	Standardization Request Item	Relevance	Risk	Conclusion
2.5	**Standardization Request Text:**			
	"allow the establishment of practical, user-friendly, flexible and cost-efficient electronic invoicing systems."	**HIGH**	**MEDIUM**	**MET**
2.5.1	**Discussion**			

All public bodies in the EU will be required to '*receive and process electronic Invoices which comply with the EN and with any of the identified syntaxes which comply with the EN*'. Consequently the core invoice model must support the invoicing requirements of the whole universe of public bodies and their suppliers, including those not currently familiar with the use of electronic Invoices. This also applies to private sector buyers and their suppliers.

Based on the provisions of Directive 2014/55/EU [1], a contracting public authority (including smaller and sub-central public authorities) will be required to support the receipt and handling of an e-Invoice based on the core invoice model. It is therefore preferable for many reasons that contracting authorities adopt automated processing perhaps using shared services.

To meet the above requirements, the focus needs to be on facilitating the development of systems involved in automating B2G and B2B electronic invoicing, either on a stand-alone basis, or as part of end to end e-procurement systems - including the handling of domestic and cross-border transactions. Examples of applicable systems include Enterprise Resource Planning (ERP) and workflow systems, e-invoicing platforms of all types, B2B networks, e-Invoices delivered under a direct B2B model, and EDI systems. Any system that can create, deliver or process an electronic Invoice in the context of a supply chain should be able to handle the core invoice model in a way that encourages adoption, including the provision of standard implementation guidelines and user instructions.

The providers of the above-listed e-invoicing systems and services include those provided by service and solution providers and those operated in-house by enterprises. In the EU, these include Access Point Providers in OpenPEPPOL and members of EESPA. The core invoice model should be capable of being used by all such e-invoicing systems and platforms, which see a benefit in adopting the core invoice model.

It should be noted that the phrase 'user friendly' has been interpreted to include the notion that e-invoicing systems need to appropriately cater for human interaction by users and this facility lies

Id	Standardization Request Item	Relevance	Risk	Conclusion
	outside the scope of the core invoice model			
	If adoption by e-invoicing systems is not well supported or encouraged the adoption rate will be significantly affected. The Commission's goal of e-invoicing being the predominant method by 2020 will be at risk.			
2.5.2	**Assessment of the core invoice model with respect to this Standardization Request requirement**			
	It is expected that this requirement will be fully met.			

1308 **A.3.2.7   The needs of SMEs, sub-central contracting authorities and contracting entities**

Id	Standardization Request Item	Relevance	Risk	Conclusion
2.6	**Standardization Request Text:**			
	"take into account the special needs of small and medium-sized enterprises as well as of sub-central contracting authorities and contracting entities"	**HIGH**	**MEDIUM**	**MET**
2.6.1	**Discussion**			

The needs of SMEs require ease of use and cost effectiveness. This means that the perceived cost and resource implications of adopting a solution based on the new standard should be less than or equal to their existing system, which may be paper based. Ease of use is vital as there will not necessarily be a requirement for SMEs to use e-invoicing compliant to the core invoice model but only an enticement, except in situations where contracting authorities mandate its use. It will be vital for SMEs to ensure the provision by contracting authorities or their service providers of Invoice data/Invoice capture systems that shield the SME from the technical aspects of the core invoice model. It should also be possible to create Invoices compliant with the core invoice model that can be easily made presentable in a human readable format such as a PDF or a printed paper document.

The core invoice model is designed to support the needs of SMEs and smaller contracting authorities. It should be noted that in meeting the needs of SMEs, sub-central contracting authorities and contracting entities, an important enabler lies in the way in which solutions using the core invoice model are offered, e.g. via SaaS (Software as a Service) or Cloud implementations, which shield these users from technical implementations of the core invoice model and related functionality.

An implementation based on the core invoice model should restrict itself to the data elements that are strictly necessary (at least in relation to mandatory elements). This will ensure a simple model which can be easily adopted by sufficient systems. It also makes a plea for maintaining the core invoice model within reasonable boundaries without too much functionality embellishment.

If the core invoice model cannot be adequately supported by SMEs and smaller contracting authorities, the adoption rate will be significantly affected. The Commission's goal of e-invoicing being the predominant method by 2020 will be at risk.

Id	Standardization Request Item	Relevance	Risk	Conclusion
2.6.2	**Assessment of the core invoice model with respect to this Standardization Request requirement**			

It is considered that this requirement has been met. Further to the recommendation made under 2.5.1 above to obtain feedback during the public review process further evaluation criteria could be added to cover the points made in this section.

Editorial note: a reference to the results of the Test results and methodologies Work Item will be added as it should also ensure that the core invoice model is simple and easy to use.

1309 **A.3.2.8   The use of electronic signatures or seals**

Id	Standardization Request Item	Relevance	Risk	Conclusion
2.7	**Standardization Request Text:**			
	"not require, and not impede, the use of electronic signatures or seals."	MEDIUM	LOW	MET
2.7.1	**Discussion**			
	The core invoice model should not require the use of electronic signatures or seals, nor prevent their use. Neutrality is important. It is important to ensure that the core invoice model design is neutral as to the use of electronic signatures and seals, and their presence, if used, is not reflected in the Invoice content as it would limit usage of the core invoice model.			
2.7.2	**Assessment of the core invoice model with respect to this Standardization Request requirement**			
	Since electronic signatures and seals are not an intrinsic part of the Invoice content in the core invoice model, this requirement will not be a hurdle. Electronic signatures and seals, if used, are added subsequent to Invoice creation.			

1310 **A.3.2.9   Informative annex relating the elements of the core invoice model and the**
1311 **corresponding EU legal requirements**

Id	Standardization Request Item	Relevance	Risk	Conclusion
2.8	**Standardization Request Text:**			
	"an informative annex which provides a clear, transparent and precise indication of the relationship between the elements of the EN and the corresponding EU legal requirements specified in this standardization request."	MEDIUM	LOW	MET
2.8.1	**Discussion**			
	The need to publish this informative annex is well understood and was prepared with the support of the European Commission and present as Annex B in this document. This is considered to be an important due diligence process.			
2.8.2	**Assessment of the core invoice model with respect to this Standardization Request requirement**			
	The requirement is met.			

1312   **A.3.2.10 Help to preserve investments already made at national level**

Id	Standardization Request Item	Relevance	Risk	Conclusion
2.9	**Standardization Request Text:**	HIGH	MEDIUM	MET

"help to preserve investments already made at national level."

2.9.1	**Discussion**

The requirement could be interpreted as a statement of a 'political' nature with the purpose of ensuring that the stakeholders affected by the core invoice model will not render existing investments in e-invoicing redundant or incapable of continued operation. Of course where existing investments are not worthy of preservation, market forces will usually trigger their demise. Realism is required.

It is already clear that Member State contracting authorities are quite free to continue to use existing systems and standards that have already been implemented. There should be no doubt about this so as to avoid a freeze on market development until the standard is deployed.

The following points have been addressed when preparing the semantic model:

- Take into account current e-invoicing systems, so that the core invoice model can be implemented in existing systems without their total revision.
- Give guidance on how to identify areas in existing systems that are typically subject to change in order to reduce the burden of making changes to national level or other solutions.
- The possibility to use the core invoice model into existing solutions based on the provision of a comprehensive set of mapping tools, guidelines and step-by-step instructions.
- A balance between functionality elements found to be required or requested, and the range of functionality covered by the semantic models embedded in existing European solutions.

The requirement has been met by basing the core invoice model on previous work done (MUG and BII being the main sources) and by ensuring that current e-invoicing specifications and standards used in the Member States that have implemented the mandatory use of e-invoicing are referenced and considered as input to the work leading up to the core invoice model.

Meeting these requirements is an important criteria for success of the core invoice model.

2.9.2	**Assessment of the core invoice model with respect to this Standardization Request requirement**

It is considered that the core invoice model has taken full cognisance of the issues raised above and that therefore the requirement has been met. The issue, however will be ongoing and the following actions are proposed as follow-up initiatives:

1/ Within the scope of the CEN PC 434 work programme, guidance accompanying the core invoice model should include recommendations on how to implement the core invoice model. The actual content of the guidelines will need to be elaborated and detailed covering both the core invoice model and the syntax implementation. Responsibilities for preparing this guidance will need to be clarified in discussions between CEN, the national standards organizations, the EMSFEI and the CEF sponsors. The latter is considered to be a potential avenue to fund a programme to address these important implementation aspects.

2/ Semantic model: the semantic model itself needs to be well documented with an implementation perspective particularly in the context of existing national systems.

1313 **A.3.2.11 Include the physical and financial supply chain perspective**

Id	Standardization Request Item	Relevance	Risk	Conclusion
2.10	**Standardization Request Text:**			
	"include the physical and financial supply chain perspective, i.e. not treat the Invoice in isolation but consider related trade and finance documents and processes (e.g. reconciliation, supply chain finance, credit notes, etc.), and reflect both private and public sector requirements, with a view to allowing the full straight-through processing (STP) of an electronic Invoice."	HIGH	LOW	MET
2.10.1	**Discussion**			

An Invoice does not exist in isolation but forms part of a chain of events and processes. The physical supply chain (PSC) describes the system of organization, people, activities, information, and resources involved in moving a product or service from Supplier to Buyer. Supply chain activities transform raw materials, intellectual property and components into a finished product or service that is delivered to the final Buyer. The financial supply chain (FSC) refers to the risk management practices and transactions that facilitate the purchase (procurement) of, and payment for, goods and services, such as concluding contracts, exchanging purchase orders and Invoices, managing liquidity, raising working capital finance, and making payments.

The most important factor in ensuring that the Invoice plays its pivotal role in the PSC and FSC is its use of **reference information** that links it unambiguously to both previous and subsequent supply chain events such as the creation of a purchase order, the logistical delivery process, and subsequent financing and payments. **A set of sufficient reference fields with definitions needs have been identified and included in the core invoice model.** These references are meant to support two and three-way matching processes for both internal control/reconciliation, and for demonstrating that the trading party's business process controls support the authenticity and integrity of the transaction for fiscal purposes.

It is essential that an Invoice or group of Invoices are unambiguously identified by means of a reference that can accompany an electronic payment linked to that Invoice or group of Invoices. The payment aspect of invoicing should be fully supported. This should cater for standing instructions where the payment instructions are held by the Buyer separately in a secure database and not referred to in the body of the Invoice. It should also cater for payment instructions embedded in a single Invoice and referring to: payment instrument, institution, account numbers and routing information as required.

All selected references should permit the straight-through-processing of transactions through a supply chain in the systems of both the trading parties and any related service providers. The approach taken should reflect the potential for a reasonable level of automation- and not to a level of perfection where costs outweigh benefits. Thought needs to be given to the need for the presence of any data originating from sub-suppliers to the Supplier in an extended supply chain.

A semantic data model of the core elements of an electronic <u>Credit Note</u> is included in the core invoice model as it is effectively a counter-part to an Invoice.

Aside from there being an unambiguous reference for an Invoice, it has been decided to include appropriate information elements content in the core invoice model that pertains to any potential finance (e.g. factoring) that may be raised in connection with it.

The public sector and the private sector should not impose unreasonable demands for data to be included in the Invoice. In fact as far as the Supplier is concerned there should be no difference in terms of an Invoice compliant with the core invoice model when addressing the needs of a public sector Customer or a private sector Customer. It is a choice as to whether any 'specific' information elements arising from a public sector Buyer should be placed in a country or industry extension, and not be included in the core invoice model.

Id	Standardization Request Item	Relevance	Risk	Conclusion
2.10.2	Assessment of the core invoice model with respect to this Standardization Request requirement			

It is considered that the core invoice model has taken full cognisance of the issues raised above and that this requirement has been met. In particular it is clearly the case that a rich set of reference information elements have been provided in the core invoice model covering all stages of the physical and financial supply chain.

1314 **A.3.2.12 Be suitable for voluntary use in commercial transactions and business-to-business**

Id	Standardization Request Item	Relevance	Risk	Conclusion
2.11	Standardization Request Text:			
	"be suitable for voluntary use in commercial transactions between enterprises and have the capacity to reflect specific needs and requirements of the business-to-business (B2B) ecosystem."	HIGH	MEDIUM	MET

2.11.1	Discussion

As a core invoice standard, the data set should apply equally to both public and private sector transactions and there should be no difference between the two. Any additional requirements of the public sector should be included in country or industry extensions as discussed in A.3.1.2 item 1.2 above.

A design issue that arises in the creation of the core invoice model is the question of 'mandatory' and 'optional' fields. The core invoice model contains all essential data elements for both public and private sector requirements, including but not limited to the mandatory elements identified in the EU VAT Directives. The core invoice model also contain a reasonable selection of optional data elements.

Core data elements should use established international standards and practices for items like dates, units of measure etc. Where appropriate such items should be repeating elements based on a standard approach. Buyer and Supplier references such as cost centres and other codes should be catered for to a reasonable extent.

The core invoice model support processes at seller, service provider and Buyer level to validate the Invoice and establish compliance with fiscal and other requirements.

Attention was paid to mandatory elements defined at country level, taken into account in the core invoice model in case of presence in a number of country requirements and their evident usefulness; elements not compliant with the core invoice model are confined to country extensions (and potentially eliminated over time).

There is sufficient line level detail in the Invoice to support the operations of the trading parties.

If private sector requirements are not incorporated the adoption of the core invoice model will be limited to public sector use and Suppliers will be faced with 'silos'.

2.11.2	Assessment of the core invoice model with respect to this Standardization Request requirement

It is considered that the core invoice model has taken full cognisance of the issues raised above and that this requirement has been met.

1315 **A.3.2.13 Be re-usable in other standardization initiatives**

Id	Standardization Request Item	Relevance	Risk	Conclusion
2.12	**Standardization Request Text:** *"be re-usable in other standardization initiatives"*	LOWMEDIUM	LOW	MET
2.12.1	**Discussion**			
	Re-usability in other standardization initiatives is a rather wide and unspecific requirement. As the core invoice model has been developed based on a strong methodology using well accepted information elements and components, the reusability (for example to create a standard purchase order) should be facilitated.			
2.12.2	**Assessment of the core invoice model with respect to this Standardization Request requirement**			
	It is considered that this requirement whilst important has a low impact on the project. The core invoice model has taken full cognisance of the issues raised above and this requirement has been met.			

1316
1317 **A.3.2.14 Contain, inter alia, the elements mentioned in Article 6 of the Directive 2014/55/EU [1]**

Id	Standardization Request Item	Relevance	Risk	Conclusion
2.13	**Standardization Request Text:** *"the EN should contain, inter alia, the elements mentioned in Article 6 of the Directive 2014/55/EU [1]."*	HIGH	LOW	MET
2.13.1	**Discussion**			
	The Article 6 requirements was taken into account as a fundamental requirement.			
2.13.2	**Assessment of the core invoice model with respect to this Standardization Request requirement**			
	This requirement has been fully met.			

1318 **ESO (European Standardization Organizations: CEN) requirements**

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1320 **A.3.2.15 Material developed (or which will be) by the European Multi-stakeholder Forum on e-Invoicing**

Id	Standardization Request Item	Relevance	Risk	Conclusion
3.1	**Standardization Request Text:** *"The European Standard (EN) and the ancillary deliverables described above shall take due account of any relevant material developed (or which will be developed in future) by the European Multi-stakeholder Forum on e-Invoicing."*	MEDIUM	LOW	MET
3.1.1	**Discussion**			
	Close cooperation and cross representation with EMSFEI was maintained.			

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3.1.2 **Assessment of the core invoice model with respect to this Standardization Request requirement**

This requirement has been fully met. Meetings with the European Commission, and the EMSFEI representatives take place to discuss policy aspects impacting the core invoice model and its ancillary deliverables.

1321 ## A.3.2.16 Documents to be used during the e-procurement process; Multilingualism and
1322 ## multicurrency

Id	Standardization Request Item	Relevance	Risk	Conclusion
3.2	**Standardization Request Text:**			
	"the standardization work shall take into account the documents to be used during the e-procurement process, such as price list (or e-catalogue) and the associated orders, in order to have a rational and integrated approach. The possibility of allowing multilingualism and multicurrency usage shall also be taken into account."	HIGH	LOW	MET
3.2.1	**Discussion**			
	The requirement set out in the first sentence has been discussed above in A.3.2.11 item 2.10. Multilingualism and multicurrency are essential if the core invoice model is to find adoption.			
3.2.2	**Assessment of the core invoice model with respect to this Standardization Request requirement**			
	Provisions for languages and currencies have been extensively discussed during the project and an appropriate rules-based approach included. This requirement has been met			

1323 ## A.3.2.17 Preservation of the existing investments made for e-invoicing

Id	Standardization Request Item	Relevance	Risk	Conclusion
3.3	**Standardization Request Text:**			
	"preservation of the existing investments made for e-invoicing implementation shall be ensured. The stability and the maintainability of the data model shall be considered at the same time."	MEDIUM	LOW	MET
3.3.1	**Discussion**			
	The requirement in the first sentence has been discussed in A.3.2.10 item 2.9 above, which also contains recommendations on usability. Stability and longevity of the model has been considered at all stages.			
3.3.2	**Assessment of the core invoice model with respect to this Standardization Request requirement**			
	This requirement is considered as fully met.			

1324 ## A.3.2.18 All key stakeholders shall be directly represented

Id	Standardization Request Item	Relevance	Risk	Conclusion
3.4	**Standardization Request Text:**			
	"all key stakeholders shall be directly represented in the work of the ESO (Project or Technical Committee, work groups, etc.) through National Standard Body delegations, ESOs Technical Committee and Workshop delegations, liaison partnerships, expert invitees, etc."	MEDIUM	LOW	MET

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3.4.1	**Discussion**			

In order to ensure that the ESO work engaged with a representative cross-section of stakeholders the CEN Committee Management Team has monitored the composition and contributions of its members. Although there are relatively few active representatives or experts directly from contracting authorities, and the professionals who support the SME community, these perspectives have been considered carefully through the knowledge of experts in the PC.

3.4..2	**Assessment of the core invoice model with respect to this Standardization Request requirement**			

The CEN processes for establishing representation from Member State standardization bodies as well as the appointment of liaison partners have been fully observed and there is little more than could have been done to garner further participation. The initiative is in no worse position than other similar initiatives. Experience with many already successful e-invoicing implementations has been fully taken into account.

Annex B
(informative)

How the semantic model meets legal requirements from relevant directives

Directive 2014/55/EU [1] provides in its article 6, the base requirements in terms of groups of information that the core semantic data model details in the column marked '2014/55/EU [1]' in the table below.

Directive 2014/55/EU [1] also mainly refers to other directives among which mainly 2006/112/EC [2] affects the content of the core Invoice:

— Directive 2006/112/EC [2], last version: 2006L0112 - EN - 01.01.2015 - 016.001;

The following requirements have been considered out of scope and so are not supported by the core invoice model:

— Article 223 about summary Invoices allowing referencing many deliveries;

— Article 224 and Article 226 10a about self-billing;

— Article 226 a and Article 226b about simplified Invoice.

Other requirements have been mapped to the elements in column 2006/112/EC [2]:

— Directive 2011/7/EU [3] on combating late payment in commercial transactions requires a well identified recipient (See term Buyer electronic address).

Table B.1 — References to directive articles

ID	Business Term	Description	2014/55/EU [1]	2006/112/EC [2]
BT-1	Invoice number	A unique identification of the Invoice.	Art 6 a	Art 226 2
BT-2	Invoice issue date	The date when the Invoice was issued.		Art 226 1
BT-3	Invoice type code	A code specifying the functional type of the Invoice.		Art 219
BT-4	Invoice language code	A code specifying the language used in the Invoice.		Art 231
BT-8	Invoice currency code	The currency in which all Invoice amounts are given, except for the Total VAT amount in accounting currency.	Art 6 l	Art 230
BT-5	VAT accounting currency	The currency used for VAT accounting and reporting purposes as accepted or required in the country of the seller.		Art 230
BT-6	Value added tax point date	The date when the VAT becomes accountable for the Seller and for the		Art 226 7

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ID	Business Term	Description	2014/55/EU [1]	2006/ 112/EC [2]
		Buyer.		
BT-7	Payment due date	The date when the payment is due.	2011/7/EU [3]	
BT-9	Buyer reference	An identifier assigned by the Buyer used for internal routing purposes.		
BT-10	Contract identifier	The identification of a contract.	Art 6 g	
BT-11	Purchase order identifier	An identifier of a referenced purchase order, issued by the Buyer.		
BT-12	Sales order identifier	An identifier of a referenced sales order, issued by the seller.		
BT-13	Receiving advice identifier	An identifier of a referenced receiving advice.		
BT-14	Despatch advice identifier	An identifier of a referenced despatch advice.		
BT-15	Invoice note	A textual note that gives unstructured information that is relevant to the Invoice as a whole.		
BT-16	Invoiced object identifier	An identifier for an object on which the invoiced item/data is based, given by the Seller.		
BT-17	Buyer accounting reference	A textual value that specifies where to book the relevant data into the Buyer's financial accounts.		
BT-18	Payment terms	A textual description of the payment terms that apply to the amount due for payment (Including description of possible penalties).	2011/7/EU [3]	
BG-1	**PROCESS CONTROL**	**A group of business terms providing information on the business process and rules applicable to the Invoice document.**	Art 6 a	
BT-19	Business process type identifier	Identifies the business process context in which the transaction appears. It enables the Buyer to process the Invoice in an appropriate way.		
BT-20	Specification identification	An identification of the specification containing the total set of rules regarding semantic content, cardinalities and business rules to which the data contained in the instance document conforms.		
BG-2	**PRECEDING INVOICE REFERENCE**	**A group of business terms providing information on a preceding Invoice, which is to be corrected or credited.**		Art 219

ID	Business Term	Description	2014/55/EU [1]	2006/112/EC [2]
BT-21	Preceding Invoice number	The identification of an Invoice that was previously sent by the Seller.		
BT-22	Preceding Invoice issue date	The date when the preceding Invoice was issued.		
BG-3	**INVOICE PERIOD**	**A group of business terms providing information on the Invoice period.**	Art 6 b	
BT-23	Invoice period start date	The date when the Invoice period starts.		
BT-24	Invoice period end date	The date when the Invoice period ends.		
BG-4	**SELLER**	**A group of business terms providing information about the seller.**	Art 6 c	
BT-25	Seller name	The full formal name by which the Seller is registered in the national registry of legal entities or as a Taxable person or otherwise trades as a person or persons.		Art 226 5
BT-26	Seller trading name	A name by which the Seller is known, other than seller name (also known as Business name).		
BT-27	Seller identifier	An identification of the Seller.		Art 236
BT-28	Seller legal registration identifier	An identifier issued by an official registrar that identifies the Seller as a legal entity or person.		Art 236
BT-29	Seller electronic address	Identifies the Seller's electronic address to which a business document may be delivered.		
BT-30	Seller VAT identifier	The Seller's VAT identifier (also known as Seller VAT identification number).		Art 226 3
BT-31	Seller tax registration	A reference that enables the Seller to state his registered status for tax purposes.		Art 239
BT-32	Seller additional legal information	Additional legal information relevant for the Seller.		
BG-5	**SELLER POSTAL ADDRESS**	**A group of business terms providing information about the address of the Seller.**		Art 226 5
BT-33	Seller address line 1	The main address line in an address.		
BT-34	Seller address line 2	An additional address line in an address that can be used to give further details supplementing the main line.		

ID	Business Term	Description	2014/55/EU [1]	2006/112/EC [2]
BT-35	Seller city	The common name of the city, town or village, where the seller address is located.		
BT-36	Seller post code	The identifier for an addressable group of properties according to the relevant postal service.		
BT-37	Seller country subdivision	The subdivision of a country.		
BT-38	Seller country code	A code that identifies the country.		
BG-6	**SELLER CONTACTING DETAILS**	**A group of business terms providing contact information about the Seller.**	Art 6 c	
BT-39	Seller contact point	A contact point for a legal entity or person.		
BT-40	Seller contact telephone number	A phone number for the contact point.		
BT-41	Seller contact email address	An e-mail address for the contact point.		
BG-7	**BUYER**	**A group of business terms providing information about the Buyer.**	Art 6 d	
BT-42	Buyer name	The full name of the Buyer.		Art 226 5
BT-43	Buyer identifier	An identifier of the Buyer.		Art 236
BT-44	Buyer electronic address	Identifies the Buyer's electronic address to which a business document should be delivered.	2011/7/EU [3]	
BT-45	Buyer legal registration identifier	An identifier issued by an official registrar that identifies the Buyer as a legal entity or person.		
BT-46	Buyer VAT identifier	The Buyer's VAT identifier (also known as Buyer VAT identification number).		Art 226 4
BG-8	**BUYER POSTAL ADDRESS**	**A group of business terms providing information about the postal address for the Buyer.**		Art 226 5
BT-47	**BUYER POSTAL ADDRESS**	**A group of business terms providing information about the postal address for the Buyer.**		
BT-48	Buyer address line 1	The main address line in an address.		
BT-49	Buyer address line 2	An additional address line in an address that can be used to give further details supplementing the main line.		

ID	Business Term	Description	2014/55/EU [1]	2006/112/EC [2]
BT-50	Buyer city	The common name of the city, town or village, where the Buyer's address is located.		
BT-51	Buyer post code	The identifier for an addressable group of properties according to the relevant postal service.		
BT-52	Buyer country subdivision	The subdivision of a country.		
BG-9	**BUYER CONTACTING DETAILS**	**A group of business terms providing contact information relevant for the Buyer.**	Art 6 d	
BT-53	Buyer contact point	A contact point for a legal entity or person.		
BT-54	Buyer contact telephone number	A phone number for the contact point.		
BT-55	Buyer contact email address	An e-mail address for the contact point.		
BG-10	**PAYEE**	**A group of business terms providing information about the payee, i.e. the role that receives the payment.**	Art 6 e	
BT-56	Payee name	The name of the payee.		
BT-57	Payee identifier	An identifier for the payee.		
BT-58	Payee legal registration identifier	An identifier issued by an official registrar that identifies the payee as a legal entity or person.		
BG-11	**SELLER'S TAX REPRESENTATIVE PARTY**	**A group of business terms providing information about the Seller's tax representative.**	Art 6 f	Art 226 15
BT-59	Seller tax representative name	The full name of the Seller's tax representative party.		
BT-60	Seller tax representative VAT identifier	The VAT identifier of the Seller's tax representative party.		
BG-12	**TAX REPRESENTATIVE POSTAL ADDRESS**	**A group of business terms providing information about the postal address for the tax representative party.**		Art 226 15
BT-61	Tax representative address line 1	The main address line in an address.		
BT-62	Tax representative address line 2	An additional address line in an address that can be used to give further details supplementing the main line.		

ID	Business Term	Description	2014/55/EU [1]	2006/112/EC [2]
BT-63	Tax representative city	The common name of the city, town or village, where the tax representative address is located.		
BT-64	Tax representative post code	The identifier for an addressable group of properties according to the relevant postal service.		
BT-65	Tax representative country subdivision	The subdivision of a country.		
BT-66	Tax representative country code	A code that identifies the country.		
BG-13	**DELIVER TO INFORMATION**	**A group of business terms providing information about where and when the goods and services invoiced are delivered.**	Art 6 h	
BT-67	Deliver to party name	The name of the party to which the goods and services are delivered.		
BT-68	Deliver to location identifier	An identifier for the location at which the goods and services are delivered.		
BT-69	Actual delivery date	The date on which the delivery is made.		
BG-14	**DELIVER TO ADDRESS**	**A group of business terms providing information about the address to which goods and services invoiced were or are delivered.**	Art 6 h	
BT-70	Deliver to address line 1	The main address line in an address.		
BT-71	Deliver to address line 2	An additional address line in an address that can be used to give further details supplementing the main line.		
BT-72	Deliver to city	The common name of the city, town or village, where the deliver to address is located.		
BT-73	Deliver to post code	The identifier for an addressable group of properties according to the relevant postal service.		
BT-74	Deliver to country subdivision	The subdivision of a country.		
BT-75	Deliver to country code	A code that identifies the country.		
BG-15	**PAYMENT INSTRUCTIONS**	**A group of business terms providing information about the payment.**	Art 6 i	
BT-76	Payment reference	A textual value used to establish a link between the payment and the Invoice,		

ID	Business Term	Description	2014/55/EU [1]	2006/112/EC [2]
		issued by the Seller.		
BT-77	Payment means type code	The means, expressed as code, for how a payment is expected to be or has been settled.		
BT-78	Payment means text	The means, expressed as text, for how a payment is expected to be or has been settled.		
BT-79	Mandate reference identifier	Unique identifier assigned by the payee for referencing the direct debit mandate.		
BT-80	Bank creditor identifier	Unique banking reference identifier of the payee or Seller assigned by the payee or Seller bank.		
BG-16	**ACCOUNT IDENTIFICATION**	**A group of business terms providing information about the financial account to which payment should be made.**	Art 6 i	
BT-81	Financial account identifier	A unique identifier of the financial account, at a financial institution, to which payment should be made.		
BT-82	Financial institution identifier	An identifier for the financial institution where a financial account is located.		
BT-83	Financial institution branch identifier	An identifier for the branch or division of the financial organization.		
BG-17	**CARD INFORMATION**	**A group of business terms providing information about cards used for payment.**	Art 6 i	
BT-84	Payment card type	The type of the card used for payment.		
BT-85	Payment card primary account number	The Primary Account Number (PAN) of the card used for payment.		
BG-18	**DOCUMENT LEVEL ALLOWANCES**	**A group of business terms providing information about allowances applicable to the Invoice as a whole.**	Art 6 j	
BT-86	Document level allowance amount	The amount of an allowance, without VAT.		
BT-87	Document level allowance base amount	The base amount that may be used, in conjunction with the document level allowance percentage, to calculate the document level allowance amount.		
BT-88	Document level allowance percentage	The percentage that may be used, in conjunction with the document level allowance base amount, to calculate the document level allowance		

ID	Business Term	Description	2014/55/EU [1]	2006/112/EC [2]
		amount.		
BT-89	Document level allowance VAT category code	A coded identification of what VAT category applies to the document level allowance.		
BT-90	Document level allowance VAT rate	The VAT rate, represented as percentage that applies to the document level allowance.		
BT-91	Document level allowance reason	The reason for the document level allowance, expressed as text.		
BT-92	Document level allowance reason code	The reason for the document level allowance, expressed as a code.		
BG-19	**DOCUMENT LEVEL CHARGES**	**A group of business terms providing information about charges and taxes other than VAT, applicable to the Invoice as a whole.**	Art 6 j	
BT-93	Document level charge amount	The amount of a charge, without VAT.		
BT-94	Document level charge base amount	The base amount that may be used, in conjunction with the document level charge percentage, to calculate the document level charge amount.		
BT-95	Document level charge percentage	The percentage that may be used, in conjunction with the document level charge base amount, to calculate the document level charge amount.		
BT-96	Document level charge VAT category code	A coded identification of what VAT category applies to the document level charge.		
BT-97	Document level charge VAT rate	The VAT rate, represented as percentage that applies to the document level charge.		
BT-98	Document level charge reason	The reason for the document level charge, expressed as text.		
BT-99	Document level charge reason code	The reason for the document level charge, expressed as a code.		
BG-20	**DOCUMENT TOTALS**	**A group of business terms providing the monetary totals for the Invoice.**	Art 6 l	
BT-100	Sum of Invoice line net amount	Sum of all Invoice line net amounts in the Invoice.		
BT-101	Sum of allowances on document level	Sum of all allowances on document level in the Invoice.		
BT-102	Sum of charges on document level	Sum of all charges on document level in the Invoice.		

ID	Business Term	Description	2014/55/EU [1]	2006/112/EC [2]
BT-103	Invoice total amount without VAT	The total amount of the Invoice without VAT.		
BT-104	Invoice total VAT amount	The total VAT amount for the Invoice.		Art 226 10
BT-105	Invoice total VAT amount in accounting currency	The VAT total amount expressed in the accounting currency accepted or required in the country of the Seller.		Art 230
BT-106	Invoice total amount with VAT	The total amount of the Invoice with VAT.		
BT-107	Paid amount	The sum of amounts which have been paid a-priori.		
BT-108	Amount due for payment	The outstanding amount that is requested to be paid.	2011/7/EU [3]	
BG-21	**VAT BREAKDOWN**	**A group of business terms providing information about VAT breakdown by different categories.**	Art 6 m	Art 226 8
BT-109	VAT category taxable amount	Sum of all taxable amounts subject to a specific VAT category code and VAT category rate (if the VAT category rate is applicable).		
BT-110	VAT category tax amount	The total VAT amount for a given VAT category.		
BT-111	VAT category code	Coded identification of a VAT category.		
BT-112	VAT category rate	The VAT rate, represented as percentage that applies for the relevant VAT category.		Art 226 9
BT-113	VAT exemption reason text	A textual statement of the reason for why the amount is exempted from VAT.		Art 226 11 to 14
BG-22	**ADDITIONAL SUPPORTING DOCUMENTS**	**A group of business terms providing information about additional supporting documents substantiating the claims made in the Invoice.**		
BT-114	Supporting document identifier	An identifier of the supporting document.		
BT-115	Supporting document description	A description of the supporting document.		
BT-116	External document location	The URL (Uniform Resource Locator) that identifies where the external document is located.		
BT-117	Attached document	An attached document embedded as binary object.		
BG-23	**INVOICE LINE**	**A group of business terms providing information on**	Art 6 k	

ID	Business Term	Description	2014/55/EU [1]	2006/ 112/EC [2]
		individual Invoice lines.		
BT-118	Invoice line identifier	A unique identifier for the individual line within the Invoice.		
BT-119	Invoice line note	A textual note that gives unstructured information that is relevant to the Invoice line.		
BT-120	Invoiced quantity	The quantity of items (goods or services) that is charged in the Invoice line.		
BT-121	Invoiced quantity unit of measure	The unit of measure that applies to the invoiced quantity.		
BT-122	Invoice line net amount	The total amount of the Invoice line.		
BT-123	Referenced purchase order line identifier	An identifier for a referenced line within a purchase order, issued by the Buyer.		
BT-124	Buyer accounting reference	A textual value that specifies where to book the relevant data into the Buyer's financial accounts.		
BT-125	Item country of origin	The code identifying the country from which the item originates.		
BG-24	**INVOICE LINE PERIOD**	**A group of business terms providing information about the Invoice period relevant for the Invoice line.**	Art 6 b	
BT-126	Invoice line period start date	The date when the Invoice period for this Invoice line starts.		
BT-127	Invoice line period end date	The date when the Invoice period for this Invoice line ends.		
BG-25	**INVOICE LINE ALLOWANCES**	**A group of business terms providing information about allowances applicable to the individual Invoice line.**	Art 6 j	
BT-128	Invoice line allowance amount	The amount of an allowance, without VAT.		
BT-129	Invoice line allowance base amount	The base amount that may be used, in conjunction with the Invoice line allowance percentage, to calculate the Invoice line allowance amount.		
BT-130	Invoice line allowance percentage	The percentage that may be used, in conjunction with the Invoice line allowance base amount, to calculate the Invoice line allowance amount.		
BT-131	Invoice line allowance reason	The reason for the Invoice line allowance, expressed as text.		

ID	Business Term	Description	2014/55/EU [1]	2006/112/EC [2]
BT-132	Invoice line allowance reason code	The reason for the Invoice line allowance, expressed as a code.		
BG-26	**INVOICE LINE CHARGES**	**A group of business terms providing information about charges and taxes other than VAT applicable to the individual Invoice line.**	Art 6 j	
BT-133	Invoice line charge amount	The amount of a charge, without VAT.		
BT-134	Invoice line charge base amount	The base amount that may be used, in conjunction with the Invoice line charge percentage, to calculate the Invoice line charge amount.		
BT-135	Invoice line charge percentage	The percentage that may be used, in conjunction with the Invoice line charge base amount, to calculate the Invoice line charge amount.		
BT-136	Invoice line charge reason	The reason for the Invoice line charge, expressed as text.		
BT-137	Invoice line charge reason code	The reason for the Invoice line charge, expressed as a code.		
BG-27	**PRICE DETAILS**	**A group of business terms providing information about the price applied for the goods and services invoiced on the Invoice line.**	Art 6 k	
BT-138	Item net price	The price of an item, exclusive of VAT, after subtracting item price discount.		
BT-139	Item price discount	The total discount subtracted from the Item gross price to calculate the Item net price.		
BT-140	Item gross price	The unit price, exclusive of VAT, before subtracting Item price discount.		
BT-141	Item price base quantity	The number of item units to which the price applies.		
BT-152	Item price base quantity unit of measure	The unit of measure that applies to the Item price base quantity.		
BG-28	**LINE VAT INFORMATION**	**A group of business terms providing information about the VAT applicable for the goods and services invoiced on the Invoice line.**	Art 6 m	Art 226 8
BT-142	Invoiced item VAT category code	The VAT category code for the invoiced item.		

ID	Business Term	Description	2014/55/EU [1]	2006/112/EC [2]
BT-143	Invoiced item VAT rate	The VAT rate, represented as percentage that applies to the invoiced item.		
BT-144	Invoiced item VAT exemption reason text	A textual statement of the reason for why the line amount is exempted from VAT.		
BG-29	**ITEM INFORMATION**	**A group of business terms providing information about the goods and services invoiced.**	Art 6 k	
BT-145	Item name	A name for an item.		
BT-146	Item description	A description for an item.		
BT-147	Item Seller's identifier	An identifier, assigned by the Seller, for the item.		Art 236
BT-148	Item standard identifier	An item identifier based on a registered scheme.		
BT-149	Item classification code	A code for classifying the item by its type or nature.		
BG-30	**ITEM ATTRIBUTES**	**A group of business terms providing information about properties of the goods and services invoiced.**	Art 6 k	
BT-150	Item attribute name	The name of the attribute or property of the item.		
BT-151	Item attribute value	The value of the attribute or property of the item.		

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