

# Business Interoperability Specification



**OpenPEPPOL AISBL**

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**Post Award Coordinating  
Community**

**ICT – Models**

**BIS 5A – Billing**



**Version: 4.02  
Status: In use**



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APPENDIX A – TESTFILES

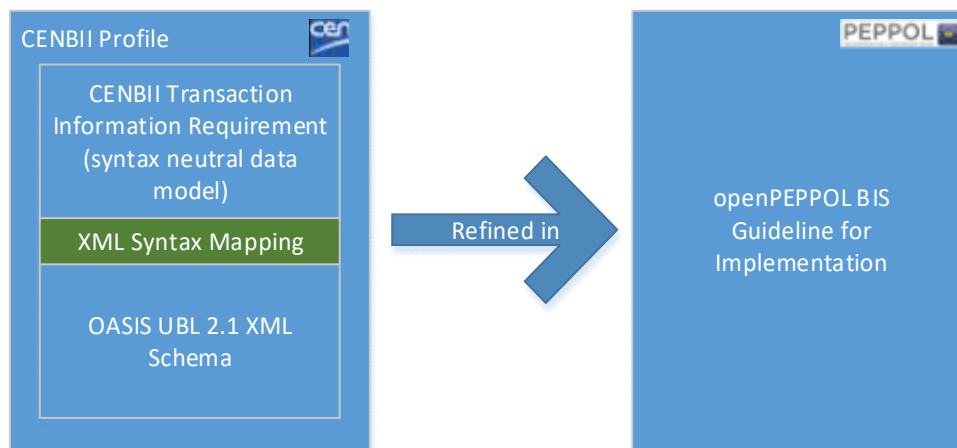
APPENDIX B – CONFORMANCE STATEMENT

## 1 Introduction to openPEPPOL and BIS

This BIS is a result of work within penPEPPOL and published as part of the PEPPOL specifications.

This PEPPOL BIS provides a set of specifications for implementing a PEPPOL business process. The document is concerned with clarifying requirements for ensuring interoperability of pan-European Public eProcurement and provides guidelines for the support and implementation of these requirements. The CEN WS/BII2 Profile “BII Profile 05 Billing” is the basis for this work.

The purpose of this document is to describe a common format for the invoice and credit note messages in the European market, and to facilitate an efficient implementation and increased use of electronic collaboration regarding the billing process based on these formats.



### 1.1 Audience

The audience for this document is organizations wishing to be PEPPOL enabled for exchanging electronic invoices and credit notes, and/or their ICT-suppliers. These organizations may be:

- Service providers
- Contracting Authorities
- Economic Operators
- Software Developers

More specifically, roles addressed are the following:

- ICT Architects
- ICT Developers
- Business Experts

For further information on PEPPOL/OpenPEPPOL, please see [General PEPPOL doc]

## 2 References

[PEPPOL]	<a href="http://www.peppol.eu/">http://www.peppol.eu/</a>
[PEPPOL_EIA]	<a href="http://www.peppol.eu/peppol_components/peppol-eia/eia">http://www.peppol.eu/peppol_components/peppol-eia/eia</a>
[PEPPOL_PostAward]	<a href="http://www.peppol.eu/peppol_components/peppol-eia/eia#ict-architecture/post-award-eprocurement/models">http://www.peppol.eu/peppol_components/peppol-eia/eia#ict-architecture/post-award-eprocurement/models</a>
[PEPPOL_Transp]	<a href="http://www.peppol.eu/peppol_components/peppol-eia/eia#ict-architecture/transport-infrastructure/models">http://www.peppol.eu/peppol_components/peppol-eia/eia#ict-architecture/transport-infrastructure/models</a>
[PEPPOL Invoice]	PEPPOL BIS 4A, version 4.00, link to be announced
[CEN_BII2]	<a href="http://www.cenbii.eu">http://www.cenbii.eu</a>
[General PEPPOL doc]	Too be announced.
[BII_Billing]	<a href="ftp://ftp.cen.eu/public/CWAs/BII2/CWA16562/CWA16562-Annex-C-BII-Profile-05-Billing-V2_0_0.pdf">ftp://ftp.cen.eu/public/CWAs/BII2/CWA16562/CWA16562-Annex-C-BII-Profile-05-Billing-V2_0_0.pdf</a>
[UBL]	<a href="http://docs.oasis-open.org/ubl/os-UBL-2.1/UBL-2.1.html">http://docs.oasis-open.org/ubl/os-UBL-2.1/UBL-2.1.html</a>
[UBL_CreditNote]	<a href="http://docs.oasis-open.org/ubl/os-UBL-2.1/xsd/maindoc/UBL-CreditNote-2.1.xsd">http://docs.oasis-open.org/ubl/os-UBL-2.1/xsd/maindoc/UBL-CreditNote-2.1.xsd</a>
[Schematron]	<a href="http://www.schematron.com">http://www.schematron.com</a>
[XSLT]	<a href="http://www.w3.org/TR/xslt20/">http://www.w3.org/TR/xslt20/</a>
[DIR_2010/45/EU]	Council Directive 2010/45/EU of 13 July 2010 amending Directive 2006/112/EC on the common system of value added tax as regards the rules on invoicing, found at: <a href="http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2010:189:0001:0008:EN:PDF">http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2010:189:0001:0008:EN:PDF</a>  (For easy reference: Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax, is found at: <a href="http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=CELEX:32006L0112:EN:NOT">http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=CELEX:32006L0112:EN:NOT</a> )
[DIR_1999/93/EC]	Directive 1999/93/EC of the European Parliament and of the Council of 13 December 1999 on a Community framework for electronic signatures, found at: <a href="http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=CELEX:31999L0093:EN:NOT">http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=CELEX:31999L0093:EN:NOT</a>
[EIF]	European Interoperability Framework 2.0, found at: <a href="http://ec.europa.eu/isa/library/index_en.htm">http://ec.europa.eu/isa/library/index_en.htm</a> <a href="http://ec.europa.eu/isa/documents/isa_annex_ii_eif_en.pdf">http://ec.europa.eu/isa/documents/isa_annex_ii_eif_en.pdf</a>
[GS1 Keys]	<a href="http://www.gs1.org/barcodes/technical/id_keys">http://www.gs1.org/barcodes/technical/id_keys</a>

### 3 Document history

#### 3.1 Revision history

Version	Date	Author	Organization	Description
1.0	30.10.2010	Bergthor Skulason	NITA	First version (pending EC approval)
2.10	30.11.2011	Bergthor Skulason	NITA	Update business rules and codelists. Setup guideline as separate document.
3.0	15.01.2012	Bergthor Skulason	NITA	3 <sup>rd</sup> version.
3.10	15.05.2012	Bergthor Skulason	NITA	Align, update Corrective Invoice
4.0	23.12.2013	Siw Midtgård Meckelborg	Difi/Edisys Consulting AS	4 <sup>th</sup> version based on CEN WS/BII2
4.01	10.3.2016	Siw Midtgård Meckelborg	Difi/Edisys Consulting AS	Minor editorial changes, se release notes.
4.02	15.03.2017	Oriol Bausà Peris	Invinet Sistemas	Add business rules and change payment channel description.

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## 4 Principles and prerequisites

### 4.1 Business Process in scope

The electronic transaction messages described in this implementation guide is the Credit Note message. However, this profile also requires the use of the Invoice message, and the implementation guide for this transaction is found in the PEPPOL BIS 4a, Invoice, version 4.01.

It should be noted that compared to the content of the Invoice document defined in BIS 4A, version 4.01, this specification adds some further constraints as defined later in section 11.

The Creditor/Invoice Issuer sends the Invoice message and alternatively the Credit Note message to the Debtor/Invoicee.

The BIS mandates no procurement related data but supports different ways of referring to the ordering process. By selective use of such references, they can be a basis for automated processing of invoices and credit notes.

The main activities supported by this message are:

▶ **Accounting**

Booking an invoice/credit note into the company account is one of the main objectives of this profile. An invoice/credit note must provide for information at document and line level that enables booking both the debit and the credit side.

▶ **Auditing**

Invoices/credit notes support the auditing process by providing sufficient information for the following

- Identification of the relevant parties.
- Identification of the product and/or services traded, including description, value and quantity.
- Information for connecting the invoice/credit note to its settlement.
- Information for connecting the invoice/credit note to relevant documents such as contracts and orders.
- For Credit notes, identification of the initial invoice(s) and description of the nature and value of the corrections.

▶ **VAT reporting**

Invoices/credit notes should provide support for the determination of the VAT regime and the calculation and reporting thereof and should provide necessary elements for national legal VAT requirements that apply for invoices/credit notes issued to national and foreign buyers.

▶ **Payment**

If the credit note triggers a payment transaction, the credit note should identify the means of settlement, and clearly state the requested payment.

▶ **Verification**

Support for invoice/credit note verification is a key function of an invoice/credit note. An invoice/credit note should provide sufficient information for looking up relevant existing documentation, and should contain information that allows the transfer of the received invoice/credit note to a responsible person or department for verification and approval. For this purpose, an invoice/credit note should provide the following information:

- Preceding order.



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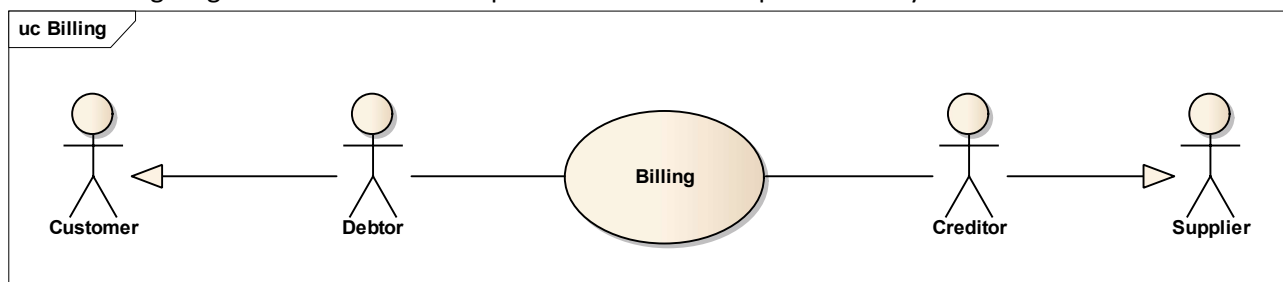
- Contracts.
- Buyer’s reference.
- Receipts of products and/or services.
- Identification of the responsible person or department.

A credit note must refer to at least one initial invoice or credit note.

4.2 Parties and roles

Business partners	Description
Customer	The customer is the legal person or organization who is in demand of a product or service.  Examples of customer roles: buyer, consignee, debtor, contracting authority.
Supplier	The supplier is the legal person or organization who provides a product or service.  Examples of supplier roles: seller, consignor, creditor, economic operator.
Role/actor	Description
Creditor	One to whom a debt is owe. The Party that claims the payment and is responsible for resolving billing issues and arranging settlement.  The Party that sends the Invoice or Credit note.  Also known as Invoice Issuer, Accounts Receivable or Seller.
Debtor	One who owes debt. The Party responsible for making settlement relating to a purchase.  The Party that receives the Invoice or Credit note.  Also known as Invoicee, Accounts Payable, or Buyer.

The following diagram links the business processes to the roles performed by the Business Partners.



4.3 Benefits

The BIS 5a – Billing provides simple support for complex invoicing, where there is a need for credit note in addition to an invoice. Other potential benefits of using this BIS are, among others:

- ▶ While providing support for BIS 4a as simple invoicing, BIS 5a – supporting credit note in addition to a simple invoice, supports customers with need for more complex interactions.
- ▶ Can be used as basis for restructuring of in-house processes of invoices and credit notes.
- ▶ By automating and streamlining in-house processing, the procuring agency can realize significant savings. The accounting can be automated significantly, approval processes simplified and streamlined, payment scheduled timely and auditing automated.

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The CEN/ISSS WS/BII2 Profile BII05 specification is the basis for this PEPPOL BIS, see [BII\_Billing].

## 5 Business requirements

For business requirements for the Invoice, please see PEPPOL BIS 4a – Invoice.

### 5.1 Credit note business requirements

These requirements are a copy of the business requirements from CEN WS/BII2 [BII\_Billing]

#### 5.1.1 General requirements

ID	Requirement
tbr14-003	The Credit note must support information that is in line with the document purpose as a control document that enables the buyer to operate a process where the credit note is reviewed and accepted or rejected by comparing it to existing information. Functions in scope include: “order to invoice matching” and “contract reference”; as well as referencing to: project codes, responsible employees and other information. A Credit Note references at most one order.
tbr14-004	It must be possible to include attachments with the Credit note, either as embedded binary objects or as external links (URI), for example to provide timesheets, usage reports or other relevant information for reviewing the Credit note.
tbr14-029	Comments, clauses, statements (e.g. of country of origin) and notes at credit note and line level must be supported in the Credit note. It is recognized that when issuing credit notes there may be different needs to state information that does not have qualified elements and is not necessarily intended for automatic processing. Examples may be references to buyer’s special purchasing codes, remarks regarding deviation in delivery or other issues that may be of importance. Since the Credit note must not require an electronic interchange agreement between the buyer and seller the Credit note provides flexibility by supporting textual notes at document and line level.
tbr14-043	The Invoice and Credit Note content enables the Customer’s system to route the document to a specific person, department or unit within the organization for authorization or other tasks.
tbr14-048	The Credit note information must be self-sufficient. E.g. party and product information must be given in detail in the credit note and any party and product identifiers provided are only informative.
tbr14-050	A Credit Note may refer to the Invoice it is correcting.

#### 5.1.2 Parties

ID	Requirement
tbr14-005	Party and item identifiers. Use of published identifiers is common for identifying parties or products. A Party should be free to choose the identification scheme for its own identification in electronic transactions.
tbr14-007	A Credit note must support information that facilitates the review of the credit note by: transferring it to the relevant location within the receiving company and to enable the credit note buyer to contact the seller for clarifications. Information items that must be supported in the Credit note are: contact names, contacting details, departments.

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tbr14-016	<p>As well as being common business practice it is a legal requirement (both in EU directives and national laws) to include address information for the seller and the buyer in an credit note. Exactly what address details are required is however not defined in these legal requirements and common practices are different. It also differs between countries whether location identifiers are allowed for this purpose. For the purpose of interoperability the Credit note must support the following basic address information:</p> <p>Street name (two lines) and building number or P.O. Box.          City name and postal code          Region          Country</p>
tbr14-037	<p>The Credit note must support information about the parties' electronic address, as part of party information.</p>

### 5.1.3 Accounting and payment

ID	Requirement
tbr14-008	<p>For automating the booking of invoices into the buyer's account, especially in cases where the buyer's system does not have ordering information, the invoice must support the relevant accounting code or project cost codes.</p>
tbr14-042	<p>The Invoice and Credit Note content facilitates automatic validation of legal and tax values, tax accounting and payment</p>
tbr14-044	<p>Payment means and terms stated at document level must apply to all credit note lines.</p>
tbr14-045	<p>Stated pre-payments apply to the credit note as a whole.</p>
tbr14-046	<p>Accounting details stated at document level must apply to all credit note lines.</p>
tbr14-047	<p>Tax information stated at document level must apply to all credit note lines.</p>

### 5.1.4 Line requirements

ID	Requirement
tbr14-002	<p>Line identifiers are needed to enable referencing Credit note lines from other documents.</p>
tbr14-006	<p>It is a common business practice that sellers identify their items with registered product numbers. This number identifier is commonly used for cross-referencing information in other documents such as catalogues, orders and offers. The term 'product number' is also commonly used to describe alphanumeric string identifiers. Both numeric and alphanumeric string identifiers must be supported.</p>
tbr14-012	<p>The use of commodity classifications codes must be supported. Examples of codes used are CPV, UNSPSC and eCl@ss.</p>
tbr14-013	<p>Credit notes commonly contain additional information about item attributes such as: sizes, colour etc.; when units with different attributes are not identified with unique product identifiers. This information is relevant when stocking items and comparing to deliveries. Additionally, depending on the nature of the item, the attribute may be used for automatically deriving account codes. For example; by defining phone numbers or meter number as attributes on an item the relevant cost centre can be identified.</p>

tbr14-014	It must be possible to provide details of how a price of an item has been calculated. The information supported must include the list price and discount.
tbr14-015	It is considered to be common practice to show list prices and discounts on prices in credit notes in order to assist with discounts and for verification of negotiated terms.
tbr14-033	To facilitate automation in matching credit notes against orders (especially when orders are partially invoiced) it is necessary to identify the order line to which a credit note line relates and/or the period it applies to.
tbr14-034	For the purpose of enabling matching against catalogue information, for enabling booking rules for repeated purchases, and for general reference to an item; the sellers item identifier must be supported on line level in the Credit note.
tbr14-041	By reference to the Order and its lines, the Credit note enables automated matching by the Customer via a workflow process.
tbr14-051	A line in Credit Note may refer to the line it is correcting in the initial invoice.

### 5.1.5 Amounts

ID	Requirement
tbr14-017	The Credit note must support information needed to specify allowance and charges and their VAT details on document level in an credit note, e.g. for packing and shipping charges that apply to the credit note as a whole.
tbr14-019	A credit note must support reverse charge credit notes which are those where the seller does not charge VAT in the credit note but instead the buyer settles the VAT according to the VAT rules that apply in the Member State where the supply takes place. EU directive 2006/112/EC, 194 – 199a. <sup>1</sup>
tbr14-025	The calculation of a credit note total amount must show the relevant sums of lines, sum of VAT and the credit note totals with and without VAT. The credit note must also show what amount is due for payment. The interaction between the different totals must be defined to ensure that all cost is included in the credit note totals once and only once.
tbr14-026	It must be possible to issue a credit note that is paid with a financial transaction in a way that the value of the purchase is clearly stated at the same time and it is clear that no payment is due. Credit notes can also be partially paid with deposits (e.g. in the case of down payments on orders) in which case the amount due for payment is less than the full amount of the purchase.
tbr14-027	In cases when credit notes are issued in other currencies than the national currency of the seller, the seller may be required to provide information about the VAT total amount in his national currency.
tbr14-028	The Credit note must contain information about the currency of the credit note. The currency code for the credit note as a whole controls the rules that regulate which amounts in a Credit note must be in the same currency to make the calculation of the credit note totals possible.
tbr14-036	The use of rounding must be supported in the Credit note and the calculation rule for the credit note. Showing the rounding amount for credit note totals is common in some countries. Rounding amount of credit note total must remain optional.
tbr14-052	The total amount and amount due must not be negative.

<sup>1</sup> Now replaced by Council Directive 2010/45/EU

### 5.1.6 Legal requirements

ID	Requirement
tbr14-020	Credit notes must support necessary information for Intra-community acquisition in accordance with EU directive 2006/112/EC, article 200. <sup>2</sup>
tbr14-021	The Credit note is a commercial invoice. It is a legal requirement in some countries that the credit note document is specifically identified as being a commercial invoice, as opposed to other forms of credit notes such as pro-forma, customs invoice etc. that serve a different purpose and are not valid as accounting documents or as claim for payment.
tbr14-022	Some countries have a legal requirement that an invoice party must be identified by using his national registry identifier (legal identity).
tbr14-023	If country of delivery is different from the sellers address it may affect the VAT jurisdiction for the credit note. A Credit note must therefore support information about the country of delivery.
tbr14-024 <sup>3</sup>	<p>A credit note must support information needed to comply with the EU directive 2006/112/EC, article 226<sup>2</sup> which defines the required content of a VAT invoice. The following data requirements for VAT are identified in the article. (the text in this list is amended and shortened from the full text in the directive):</p> <ul style="list-style-type: none"> <li>- The date of issue</li> <li>- A sequential number, based on one or more series, which uniquely identifies the credit note</li> <li>- The seller's VAT identification number</li> <li>- The buyer's VAT identification number (when the buyer is liable to pay the VAT)</li> <li>- The seller's and the buyers full name and address.</li> <li>- Quantity and nature of the goods or services supplied or the extent and nature of the services rendered.</li> <li>- The date of the supply or payment was made or completed if different from the date of credit note.</li> <li>- The taxable amount per rate or exemption, the unit price exclusive of VAT and any discounts or rebates if they are not included in the unit price.</li> <li>- The VAT rate applied.</li> <li>- The VAT amount payable, except where a special arrangement is applied under which, in accordance with the directive, such detail is excluded.</li> <li>- In the case of an exemption or where the customer is liable for payment of VAT, reference to the applicable provision of the directive.</li> </ul>
tbr14-035	Statement of country of origin and related declarations in a Credit note allows the buyer and the seller to determine whether customs procedures and additional related information is required through other means. In accordance with EU customs regulations an "invoice declaration of origin" should include on each item line the country of origin of the product and a specific declaration in the document level textual note.

<sup>2</sup> Now replaced by Council Directive 2010/45/EU

<sup>3</sup> This list of requested elements, from the Directive, applies only to the invoice. The requirements on a credit note are significantly less: "Any document or message that amends and refers specifically and unambiguously to the initial invoice shall be treated as an invoice." That is, the credit note must contain the sufficient references to identify the initial document and whatever corrections that the business case requires.

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tbr14-038	A seller may need to state in the credit note what his registered status is. This information may affect how the buyer settles the payment. E.g. in some countries, if the seller is not registered as tax paying entity then the buyer is required to withhold the amount of the tax and pay it on behalf of the seller.
tbr14-039	The invoice and Credit Note must comply with the commercial and fiscal requirements of the country where the Supplier is registered.

## 5.2 Specific OpenPEPPOL cross border requirements

Req ID:	Business term:	Description:
	<b>HEADER LEVEL:</b>	
OP-T14-001	<b>Buyers legal Registration Name</b>	A credit note must support the use of the buyers registration name for the legal entity party. This information is recommended use in several markets, and is used for the organization's official registered name.
OP-T14-002	<b>Contact ID</b>	A credit note must support the use of ID for sellers contact person.
OP-T14-003	<b>Order reference identifier</b>	A credit note must support the use of order reference
OP-T14-005	<b>Payment Channel Code</b>	A credit note must support the use of the payment channel code to enable other payment means than SWIFT
OP-T14-006	<b>Financial Institution name</b>	A credit note must support the use of the name of the financial institution to enable other payment means than SWIFT
OP-T14-007	<b>Financial Institution Address</b>	A credit note must support the use of the address of the financial institution to enable other payment means than SWIFT
OP-T14-008	<b>Charge indicator</b>	A credit note must support the use of the charge indicator to differentiate between charges and allowances
OP-T14-009	<b>Source currency code</b>	A credit note must support the use of source currency code in order to visualize the conversion from DocumentCurrency to TaxCurrency.
OP-T14-010	<b>Target currency code</b>	A credit note must support the use of target currency code in order to visualize the conversion from DocumentCurrency to TaxCurrency.
OP-T14-011	<b>Calculation rate</b>	A credit note must support the use of calculation rate in order to visualize the conversion from DocumentCurrency to TaxCurrency.
OP-T14-012	<b>Mathematical Operator code</b>	A credit note must support the use of the operator code in order to visualize the conversion from DocumentCurrency to TaxCurrency.
OP-T14-013	<b>Date</b>	A credit note must support the use of date for currency conversion.
OP-T14-014	<b>Transaction Currency tax amount</b>	A credit note must support the use of transaction currency tax amount in cases where Document Currency code and Tax Currency code is not the same.
OP-T14-015	<b>TaxCurrency Code</b>	A credit note must support the use of the TaxCurrency code
OP-T14-016	<b>Actual Delivery Date</b>	A credit note must support the use of the actual delivery date on document level.
OP-T14-017	<b>Delivery location identifier</b>	A credit note must support the use of the identifier for the delivery location
OP-T14-018	<b>Delivery address</b>	A credit note must support the use delivery address
OP-T14-019	<b>Payment means type</b>	A credit note must support the use of payment means, i.e. how the payment should be handled
OP-T14-020	<b>Payment due date</b>	A credit note must support the use of due date for payment
OP-T14-021	<b>Sellers payment identifier</b>	A credit note must support the use of sellers payment identifier, also known as end-to-end payment reference
OP-T14-022	<b>Card number</b>	A credit note must support the use of card number for



		payments with credit cards
OP-T14-023	<b>Card type</b>	A credit note must support the use of card type for payments with credit card
OP-T14-024	<b>Account identifier</b>	A credit note must support the use of the account identifier for payments
OP-T14-025	<b>Financial institution branch identifier</b>	A credit note must support the use of the branch identifier for payments. The identifier for a branch or division of an organization may, in some countries, be used to positively identify the location of the account or supplement the financial institution identifier.
OP-T14-026	<b>Financial institution identifier</b>	A credit note must support the use of financial institution for identifier. An identifier for the financial institution where the account is located, such as the BIC identifier (SWIFT code).
OP-T14-027	<b>Payment terms</b>	A credit note may contain textual description of the payment terms that apply to the due amount.
	<b>LINE LEVEL:</b>	
OP-T14-028	<b>Delivery ID</b>	A credit note must support delivery identifier on line level in order to enable the buyer to identify where the credited items were delivered.
OP-T14-029	<b>Actual Delivery Date</b>	A credit note must support the use of the actual delivery date on document level.
OP-T14-030	<b>Delivery address</b>	A credit note must support delivery address information on line level in order to enable the buyer to identify where the credited items were delivered.
OP-T14-031	<b>Charge indicator</b>	A credit note must support the use of the charge indicator to differentiate between charges and allowances
OP-T14-032	<b>Item description</b>	A credit note must support the use of item description (free form description)
OP-T14-033	<b>Invoice reference</b>	A credit note may refer to several invoices, then specifying the invoice number on line level.
OP-T14-034	<b>Credit note reference</b>	A credit note may refer to several credit notes, then specifying the credit note id on line level.

## 6 Code lists

For code lists for the Invoice, please see [PEPPOL Invoice]. Code lists of relevance to credit note are listed in sections 6.1 - 6.4 below.

### 6.1 Code lists for coded elements

Table of the code lists used in the invoice and credit note transactions:

Business Term	Source	Subset	Xpath	listID
Currency Code	<a href="#">ISO 4217</a>		cbc:DocumentCurrencyCode cbc:TaxCurrencyCode cbc:TargetCurrencyCode cbc:SourceCurrencyCode @currencyID	ISO4217
Document Type Code	UN/ECE D1001	<a href="#">CEN BII2</a>	cbc:DocumentTypeCode	UNCL1001
MIME Media Type Code	<a href="#">IANA</a>		@mimeCode	Note: Please refer to chapter 10.2.8 for recommendations of MIME Media Type Code
Country Code	<a href="#">ISO 3166-1 alpha2</a>		cac:Country/cbc:Identificationcode	ISO3166-1:Alpha2
Payment Means Code	UN/ECE 4461	<a href="#">CEN BII2</a>	cbc:PaymentMeansCode	UNCL4461
Allowance Charge Reason Code	UN/ECE 4465	<a href="#">CEN BII2</a>	cbc:AllowanceChargeReasonCode	UNCL4465
Unit Of Measure	<a href="#">UN/ECE Rec 20</a>		@unitCode	UNECERec20 Note: Use this list identifier in the attribute unitCodeListID

#### 6.1.1 Links to code lists

##### CEN BII2 subsets

[ftp://ftp.cen.eu/public/CWAs/BII2/CWA16558/CWA16558-Annex-G-BII-CodeLists-V2\\_0\\_4.pdf](ftp://ftp.cen.eu/public/CWAs/BII2/CWA16558/CWA16558-Annex-G-BII-CodeLists-V2_0_4.pdf)

##### ISO 4217

[http://www.currency-iso.org/dam/downloads/dl\\_iso\\_table\\_a1.xml](http://www.currency-iso.org/dam/downloads/dl_iso_table_a1.xml)

##### IANA

<http://www.iana.org/assignments/media-types>

##### ISO 3166-1 alpha2:

[http://www.iso.org/iso/home/standards/country\\_codes.htm](http://www.iso.org/iso/home/standards/country_codes.htm)

##### UN/ECE Rec 20:

[http://www.unece.org/cefact/recommendations/rec20/rec20\\_rev4E\\_2006.xls](http://www.unece.org/cefact/recommendations/rec20/rec20_rev4E_2006.xls)

## 6.2 Codelists for identifier schemes

Table of the code lists used to constrain the values of schemeID for identifiers in the invoice and credit note transactions:

Business Term	Allowed SchemeID	Applicable Xpath	Note
Party Identifier	See “PEPPOL Policy for using Identifiers”	cbc:EndpointID/@schemeID cac:PartyIdentification/cbc:ID/@schemeID cac:PartyLegalEntity/cbc:CompanyID/@schemeID cac:PartyTaxScheme/cbc:CompantID/@schemeID	
Account Identifier	Only two schemes allowed: IBAN LOCAL	cac:PayeeFinancialAccount/cbc:ID/@schemeID	
Tax Category Identifier	Use <a href="#">UNECE5305 CEN BII2</a> subset.	cac:TaxCategory/cbc:ID cac:ClassifiedTaxCategory/cbc:ID	Note: Validate the ID with the code list provided by CEN BII2. <b>SchemeID</b> attribute must be UNCL5305
Commodity Scheme Identifier	See <a href="#">CEN BII2</a>	cbc:CommodityCode/@listID	Note: The CENBII Codelist used for Commodity Scheme Identifier contains commonly used classification systems but it may be extended with other values.

## 7 Business rules

For business rules for the Invoice, please see PEPPOL BIS 4a – Invoice.  
For BII rules, we refer to the BII Profile 05 document, see [BII\_Billing].

### 7.1 PEPPOL specific rules related to credit note

Identifier	Business rule
EUGEN-T14-R004	If the payment means are international account transfer and the account id is IBAN then the financial institution should be identified by using the BIC id.
EUGEN-T14-R008	For each tax subcategory the category ID and the applicable tax percentage MUST be provided.
EUGEN-T14-R012	An allowance percentage MUST NOT be negative.
EUGEN-T14-R022	An allowance or charge amount MUST NOT be negative.
EUGEN-T14-R023	An endpoint identifier MUST have a scheme identifier attribute.
EUGEN-T14-R024	A party identifier MUST have a scheme identifier attribute.
EUGEN-T14-R026	A currency code element MUST have a list identifier attribute 'ISO4217'.
EUGEN-T14-R027	A country identification code MUST have a list identifier attribute 'ISO3166-1:Alpha2'.
EUGEN-T14-R029	An allowance charge reason code MUST have a list identifier attribute 'UNCL4465'.
EUGEN-T14-R030	A unit code attribute MUST have a unit code list identifier attribute 'UNECERec20'.
EUGEN-T14-R031	A financial account identifier MUST have a scheme identifier attribute.
EUGEN-T14-R032	A tax category identifier MUST have a scheme identifier attribute 'UNCL5305'.
EUGEN-T14-R033	A document type code MUST have a list identifier attribute 'UNCL1001'.
EUGEN-T14-R034	A delivery location identifier MUST have a scheme identifier attribute.
EUGEN-T14-R035	A credit note MUST have a seller name
EUGEN-T14-R036	A credit note MUST have a buyer name
EUGEN-T14-R037	A credit note MUST have a seller postal address
EUGEN-T14-R038	A credit note MUST have a buyer postal address
EUGEN-T14-R039	A supplier SHOULD provide information about its legal entity information
EUGEN-T14-R040	A customer SHOULD provide information about its legal entity information
EUGEN-T14-R041	The VAT identifier for the supplier SHOULD be prefixed with country code for companies with VAT registration in EU countries
EUGEN-T14-R042	The tax amount per category MUST be the taxable amount multiplied by the category percentage.
EUGEN-T14-R043	The total tax amount MUST equal the sum of tax amounts per category.
EUGEN-T14-R044	If the tax currency code is different from the document currency code, the tax exchange rate MUST be provided
EUGEN-T14-R045	Tax exchange rate MUST specify the calculation rate and the operator code.
EUGEN-T14-R046	If the tax currency code is different from the document currency code, each tax subtotal has to include the tax amount in both currencies
EUGEN-T14-R047	A credit note MUST refer either to an invoice or a credit note
EUGEN-T14-R048	An invoice should not contain empty elements

EUGEN-T14-R049	Document level amounts cannot have more than 2 decimals
EUGEN-T14-R050	Total tax amount cannot have more than 2 decimals.
EUGEN-T14-R051	Tax subtotal amounts cannot have more than 2 decimals.
EUGEN-T14-R052	Document level amounts cannot have more than 2 decimals
EUGEN-T14-R053	Document level allowance and charge amounts cannot have more than 2 decimals
EUGEN-T14-R054	A party legal entity company identifier SHOULD have a scheme identifier attribute.
OP-T14-R039	An account identifier MUST be present if payment means type is funds transfer
OP-T14-R041	A payment means MUST specify the payment means type

## 7.2 Code list business rules

Identifier	Business Rule
CL-T14-R002	DocumentCurrencyCode MUST be coded using ISO code list 4217
CL-T14-R003	currencyID MUST be coded using ISO code list 4217
CL-T14-R004	Country codes in a credit note MUST be coded using ISO code list 3166-1 <sup>4</sup>
CL-T14-R006	Payment means in a credit note MUST be coded using UNCL 4461 BII2 subset
CL-T14-R007	Credit Note tax categories MUST be coded using UNCL 5305 code list BII2 subset
CL-T14-R008	For Mime code in attribute use MIMEMediaType.
CL-T14-R010	Coded allowance and charge reasons SHOULD belong to the UNCL 4465 code list BII2 subset
OP-T14-R001	Contract document type code MUST be coded using UNCL 1001 list BII2 subset.
OP-T14-R002	An Endpoint Identifier Scheme MUST be from the list of PEPPOL Party Identifiers described in the "PEPPOL Policy for using Identifiers".
OP-T14-R003	A Party Identifier Scheme MUST be from the list of PEPPOL Party Identifiers described in the "PEPPOL Policy for using Identifiers".
OP-T14-R004	A payee account identifier scheme MUST be from the Account ID PEPPOL code list
OP-T14-R006	Unit code MUST be coded according to the UN/ECE Recommendation 20
OP-T14-R007	A standard item identifier scheme MUST be coded according to the list Item Identifier Scheme ID defined by PEPPOL
OP-T14-R008	A Party Company Identifier Scheme MUST be from the list of PEPPOL Party Identifiers described in the "PEPPOL Policy for using Identifiers".
OP-T14-R009	TaxCurrencyCode MUST be coded using ISO code list 4217
OP-T14-R010	SourceCurrencyCode MUST be coded using ISO code list 4217
OP-T14-R011	TargetCurrencyCode MUST be coded using ISO code list 4217

<sup>4</sup> Code to be used is the Alpha-2 code from ISO 3166-1

## 8 Changes to previous version of the PEPPOL BIS

For differences on the Invoice, please see PEPPOL BIS 4a – Invoice.

### 8.1 Features added

Business term:	UBL binding:
<b>HEADER LEVEL:</b>	
<b>Contract type code</b>	CreditNote /cac:ContractDocumentReference/cbc:DocumentTypeCode
<b>Order reference identifier</b>	CreditNote/cac:OrderReference/cbc:ID
<b>Invoice issuing date</b>	CreditNote/cac:BillingReference/cac:InvoiceDocumentReference/cbc:IssueDate
<b>Credit note issuing date</b>	CreditNote/cac:BillingReference/cac:CreditNoteDocumentReference/cbc:IssueDate
<b>Sellers legal registration name</b>	CreditNote/cac:AccountingSupplierParty/cac:Party/cac:PartyLegalEntity/cbc:RegistrationName
<b>Sellers legal registration address</b>	CreditNote/cac:AccountingSupplierParty/cac:Party/cac:PartyLegalEntity/cac:RegistrationAddress/cbc:CityName CreditNote/cac:AccountingSupplierParty/cac:Party/cac:PartyLegalEntity/cac:RegistrationAddress/cac:Country/cbc:IdentificationCode
<b>Sellers contact identifier</b>	CreditNote/cac:AccountingSupplierParty/cac:Party/cac:Contact/cbc:ID
<b>Sellers tax registration status</b>	CreditNote/cac:AccountingSupplierParty/cac:Party/cac:PartyTaxScheme/cbc:ExemptionReason
<b>Buyers legal registration name</b>	CreditNote/cac:AccountingCustomerParty/cac:Party/cac:PartyLegalEntity/cbc:RegistrationName
<b>Buyers contact identifier</b>	CreditNote/cac:AccountingCustomerParty/cac:Party/cac:Contact/cbc:ID
<b>Seller tax representative</b>	CreditNote/cac:TaxRepresentativeParty/cac:PartyName CreditNote /cac:TaxRepresentativeParty/cac:PartyTaxScheme/cbc:CompanyID
<b>Delivery information</b>	
<b>Date</b>	CreditNote/cac:Delivery/cbc:ActualDeliveryDate
• <b>Location identifier</b>	CreditNote/cac:Delivery/cac:DeliveryLocation/cbc:ID
• <b>Address line 1</b>	CreditNote/cac:Delivery/cac:DeliveryLocation/cac:Address/cbc:StreetName
• <b>Address line 2</b>	CreditNote/cac:Delivery/cac:DeliveryLocation/cac:Address/cbc:AdditionalStreetName
• <b>City</b>	CreditNote/cac:Delivery/cac:DeliveryLocation/cac:Address/cbc:CityName
• <b>Post code</b>	CreditNote/cac:Delivery/cac:DeliveryLocation/cac:Address/cbc:PostalZone
• <b>Country subdivision</b>	CreditNote/cac:Delivery/cac:DeliveryLocation/cac:Address/cbc:CountrySubentity
• <b>Country code</b>	CreditNote/cac:Delivery/cac:DeliveryLocation/cac:Address/cac:Country/cbc:IdentificationCode
• <b>Payment means</b>	
<b>Type</b>	CreditNote/cac:PaymentMeans/cbc:PaymentMeansCode
• <b>Due date</b>	CreditNote/cac:PaymentMeans/cbc:PaymentDueDate
• <b>Channel code</b>	CreditNote/cac:PaymentMeans/cbc:PaymentChannelCode
• <b>Sellers payment identifier</b>	CreditNote/cac:PaymentMeans/cbc:PaymentID
• <b>Credit/purchasing card</b>	CreditNote/cac:PaymentMeans/cac:CardAccount/cbc:NetworkID CreditNote /cac:PaymentMeans/cac:CardAccount/cbc:PrimaryAccountNumberID
• <b>Account identifier</b>	CreditNote/cac:PaymentMeans/cac:PayeeFinancialAccount/cbc:ID
• <b>Financial institutu in branch identifier</b>	CreditNote/cac:PaymentMeans/cac:PayeeFinancialAccount/cac:FinancialInstitutionBranch/cbc:ID

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<ul style="list-style-type: none"> <li>Financial institution identifier</li> </ul>	CreditNote/cac:PaymentMeans/cac:PayeeFinancialAccount/cac:FinancialInstitutionBranch/cac:FinancialInstitution/cbc:ID
<ul style="list-style-type: none"> <li>Financial institution name</li> </ul>	CreditNote/cac:PaymentMeans/cac:PayeeFinancialAccount/cac:FinancialInstitutionBranch/cac:FinancialInstitution/cbc:Name
<ul style="list-style-type: none"> <li>Financial institution address</li> </ul>	
<ul style="list-style-type: none"> <li>Address line 1</li> </ul>	CreditNote/cac:PaymentMeans/cac:PayeeFinancialAccount/cac:FinancialInstitutionBranch/cac:FinancialInstitution/cac:Address/cbc:StreetName
<ul style="list-style-type: none"> <li> <ul style="list-style-type: none"> <li>Address line 2</li> </ul> </li> </ul>	CreditNote/cac:PaymentMeans/cac:PayeeFinancialAccount/cac:FinancialInstitutionBranch/cac:FinancialInstitution/cac:Address/cbc:AdditionalStreetName
<ul style="list-style-type: none"> <li> <ul style="list-style-type: none"> <li>City</li> </ul> </li> </ul>	CreditNote/cac:PaymentMeans/cac:PayeeFinancialAccount/cac:FinancialInstitutionBranch/cac:FinancialInstitution/cac:Address/cbc:CityName
<ul style="list-style-type: none"> <li> <ul style="list-style-type: none"> <li>Post code</li> </ul> </li> </ul>	CreditNote/cac:PaymentMeans/cac:PayeeFinancialAccount/cac:FinancialInstitutionBranch/cac:FinancialInstitution/cac:Address/cbc:PostalZone
<ul style="list-style-type: none"> <li> <ul style="list-style-type: none"> <li>Country subdivision</li> </ul> </li> </ul>	CreditNote/cac:PaymentMeans/cac:PayeeFinancialAccount/cac:FinancialInstitutionBranch/cac:FinancialInstitution/cac:Address/cbc:CountrySubentity
<ul style="list-style-type: none"> <li> <ul style="list-style-type: none"> <li>Country code</li> </ul> </li> </ul>	CreditNote/cac:PaymentMeans/cac:PayeeFinancialAccount/cac:FinancialInstitutionBranch/cac:FinancialInstitution/cac:Address/cac:Country/cbc:IdentificationCode
<ul style="list-style-type: none"> <li> <ul style="list-style-type: none"> <li>Payment terms</li> </ul> </li> </ul>	CreditNote/cac:PaymentTerms/cbc:Note
Allowance and charges reason code	CreditNote/cac:AllowanceCharge/cbc:AllowanceChargeReasonCode
Tax Currency Code	CreditNote/cbc:TaxCurrencyCode
Transaction Currency TaxAmount	CreditNote/cac:TaxTotal/cac:TaxSubtotal/cbc:TransactionCurrencyTaxAmount
Source Currency Code	CreditNote/cac:TaxExchangeRate/cbc:SourceCurrencyCode
Target Currency Code	CreditNote/cac:TaxExchangeRate/cbc:TargetCurrencyCode
Calculation rate	CreditNote/cac:TaxExchangeRate/cbc:CalculationRate
Operator code	CreditNote/cac:TaxExchangeRate/cbc:MathematicOperatorCode
Exchange rate date	CreditNote/cac:TaxExchangeRate/cbc:Date
<b>LINE LEVEL:</b>	
Invoice line period	CreditNote/ cac:CreditNoteLine/cac:InvoicePeriod/cbc:StartDate CreditNote/ cac:CreditNoteLine/cac:InvoicePeriod/cbc:EndDate
Line textual note	CreditNote/cac:CreditNoteLine/cbc:Note
Invoice period	CreditNote/cac:CreditNoteLine/cac:InvoicePeriod/cbc:StartDate CreditNote/cac:CreditNoteLine/cac:InvoicePeriod/cbc:EndDate
Order line reference	CreditNote/cac:CreditNoteLine/cac:OrderLineReference/cbc:LineID
Billing reference	
Invoice document reference	CreditNote/cac:CreditNoteLine/cac:BillingReference/cac:InvoiceDocumentReference/cbc:ID
<ul style="list-style-type: none"> <li>Credit note document reference</li> </ul>	CreditNote/cac:CreditNoteLine/cac:BillingReference/cac:CreditNoteDocumentReference/cbc:ID
<ul style="list-style-type: none"> <li>Credit note line to invoice line reference</li> </ul>	CreditNote/cac:CreditNoteLine/cac:BillingReference/cac:BillingReferenceLine/cbc:ID
<ul style="list-style-type: none"> <li>Delivery info</li> </ul>	CreditNote/cac:CreditNoteLine/cac:Delivery Same elements as on document level
Allowance and charge	
Charge indicator	CreditNote/cac:CreditNoteLine/cac:AllowanceCharge/cbc:ChargeIndicator
<ul style="list-style-type: none"> <li>Reason</li> </ul>	CreditNote/cac:CreditNoteLine/cac:AllowanceCharge/cbc:AllowanceChargeReason
<ul style="list-style-type: none"> <li>Amount</li> </ul>	CreditNote/cac:CreditNoteLine/cac:AllowanceCharge/cbc:Amount
<ul style="list-style-type: none"> <li>ITEM LEVEL:</li> </ul>	
Item country of origin	CreditNote/ cac:CreditNoteLine/cac:Item/cac:OriginCountry/cbc:IdentificationCode
Item commodity classification	CreditNote/cac:CreditNoteLine/cac:Item/cac:CommodityClassification/cbc:CommodityCode
Line VAT Rate	CreditNote/cac:CreditNoteLine/cac:Item/cac:ClassifiedTaxCategory/cbc:Percent

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<b>Additional item property</b>	CreditNote/cac:CreditNoteLine/cac:Item/cac:AdditionalItemProperty/cbc:Name CreditNote/cac:CreditNoteLine/cac:Item/cac:AdditionalItemProperty/cbc:Value

## 8.2 Features removed

Business term	Information:
<b>HEADER LEVEL:</b>	
<b>Allowance and charge/Accounting cost</b>	CreditNote/cac:AllowanceCharge/cbc:AccountingCost
<b>Tax Exemption Reason Code</b>	CreditNote/cac:TaxTotal/cac:TaxSubtotal/cac:TaxCategory/cbc:TaxExemptionReasonCode
<b>LINE LEVEL:</b>	
<b>Allowance Charge Reason</b>	CreditNote/cac:CreditNoteLine/cac:Price/cac:AllowanceCharge/cbc:AllowanceChargeReason
<b>Allowance Charge, Multiplier Factor</b>	CreditNote/cac:CreditNoteLine/cac:Price/cac:AllowanceCharge/cbc:MultiplierFactorNumeric

## 8.3 Other changes

Business term	Description:
Address details:	The specification of address details is significantly different in BIS ver 1 and ver 2: The following elements has been removed: <ul style="list-style-type: none"> <li>▶ Address ID</li> <li>▶ Post box</li> <li>▶ Building number</li> <li>▶ Department</li> </ul>
Contact person	In the current PEPPOL BIS this is expressed as a set of elements giving Person. First_ Name. Name Person. Family_ Name. Name Person. Middle_ Name. Name Person. Job Title. Text  BII2 only allow for the specification of a Contact Person Name (/cac:AccountingSupplierParty/cac:Party/cac:Contact/cbc:Name (/cac:AccountingCustomerParty/cac:Party/cac:Contact/cbc:Name).

## 8.4 Changes in cardinality

xPath	Cardinality BIS1	New cardinality
<b>HEADER LEVEL:</b>		
/cac:AccountingSupplierParty/cac:Party/cac:PostalAddress/cbc:StreetName	1..1	0..1
/cac:AccountingSupplierParty/cac:Party/cac:PostalAddress/cbc:CityName	1..1	0..1
/cac:AccountingSupplierParty/cac:Party/cac:PostalAddress/cbc:PostalZone	1..1	0..1
/cac:AccountingCustomerParty/cac:Party/cac:PostalAddress/cbc:StreetName	1..1	0..1
/cac:AccountingCustomerParty/cac:Party/cac:PostalAddress/cbc:CityName	1..1	0..1



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/cac:AccountingCustomerParty/cac:Party/cac:PostalAddress/cbc:PostalZone	1..1	0..1
<b>LINE LEVEL:</b>		
CreditNote/cac:CreditNoteLine/cbc:CreditedQuantity	0..1	1..1
CreditNote/cac:CreditNoteLine/cac:AllowanceCharge/cbc:AllowanceChargeReason	0..1	1..1

## 8.5 Features added as extensions or changes to BII2

Restrictions made in form of new business rules are not listed in this section, for these we refer to chapter 7 and the Conformance statement document. A description of the new requirements are found in chapter 5.2.

One important requirement is the need for the credit note to mirror the information from the invoice. For this reason, several elements has been added as extensions to the CEN WS/BII2 profile.

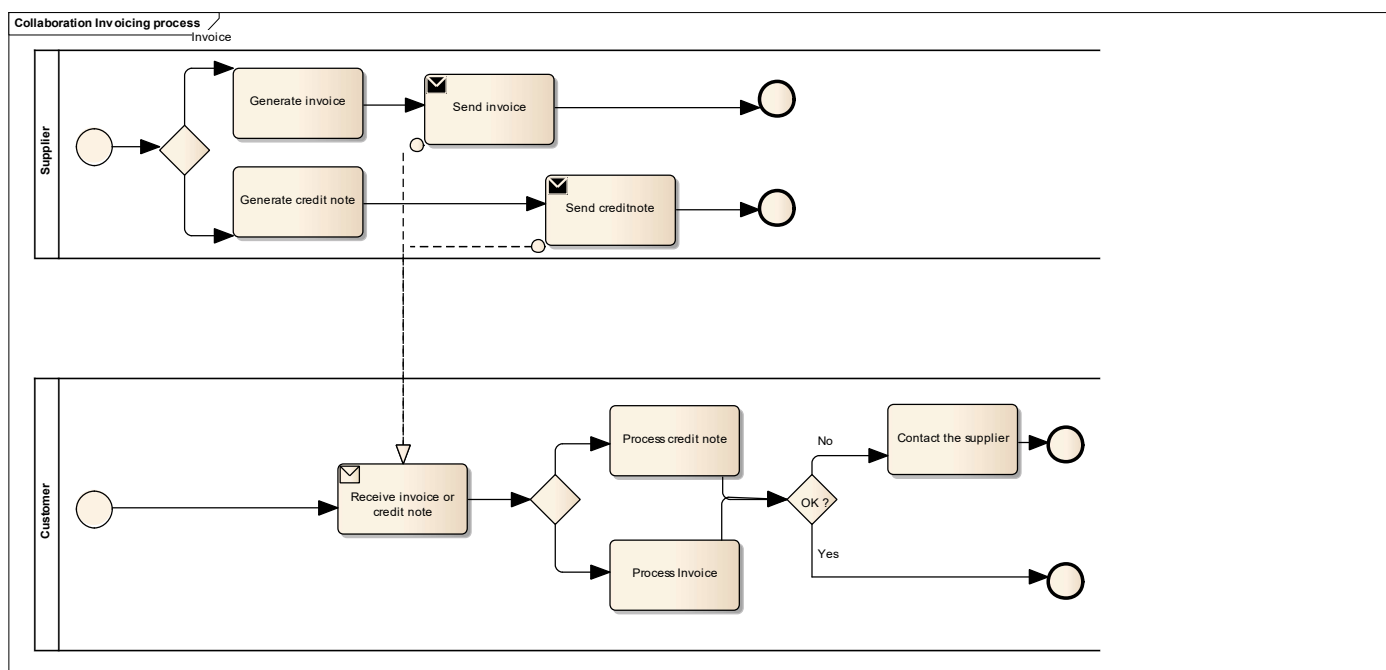
Business term	UBL binding
<b>HEADER LEVEL:</b>	
<b>Buyers legal Registration Name</b>	CreditNote/cac:AccountingCustomerParty/cac:Party/cac:PartyLegalEntity/cbc:RegistrationName
<b>Contact ID</b>	CreditNote/cac:AccountingSupplierParty/cac:Party/cac:Contact/cbc:ID
<b>Order reference identifier</b>	CreditNote/cac:OrderReference/cbc:ID
<b>Payment Channel Code</b>	CreditNote/cac:PaymentMeans/cbc:PaymentChannelCode
<b>Financial Institution name</b>	CreditNote/cac:PaymentMeans/cac:PayeeFinancialAccount/cac:FinancialInstitutionBranch/cac:FinancialInstitution/cbc:Name
<b>Financial Institution Address</b>	CreditNote/cac:PaymentMeans/cac:PayeeFinancialAccount/cac:FinancialInstitutionBranch/cac:FinancialInstitution/cac:Address
<b>Charge indicator</b>	CreditNote/cac:AllowanceCharge/cbc:ChargeIndicator
<b>Source currency code</b>	CreditNote/cac:TaxExchangeRate/cbc:SourceCurrencyCode
<b>Target currency code</b>	CreditNote/cac:TaxExchangeRate/cbc:TargetCurrencyCode
<b>Calculation rate</b>	CreditNote/cac:TaxExchangeRate/cbc:CalculationRate
<b>Mathematical Operator code</b>	CreditNote/cac:TaxExchangeRate/cbc:MathematicOperatorCode
<b>Date</b>	CreditNote/cac:TaxExchangeRate/cbc:Date
<b>Transaction Currency tax amount</b>	CreditNote/cac:TaxTotal/cac:TaxSubtotal/cbc:TransactionCurrencyTaxAmount
<b>TaxCurrency Code</b>	CreditNote/cbc:TaxCurrencyCode
<b>Actual Delivery Date</b>	CreditNote/cac:Delivery/cbc:ActualDeliveryDate
<b>Delivery location identifier</b>	CreditNote/cac:Delivery/cac:DeliveryLocation/cbc:ID
<b>Delivery address</b>	CreditNote/cac:Delivery/cac:DeliveryLocation/cac:Address
<b>Payment means type</b>	CreditNote/cac:PaymentMeans/cbc:PaymentMeansCode
<b>Payment due date</b>	CreditNote/cac:PaymentMeans/cbc:PaymentDueDate
<b>Sellers payment identifier</b>	CreditNote/cac:PaymentMeans/cbc:PaymentID
<b>Card number</b>	CreditNote/cac:PaymentMeans/cac:CardAccount/cbc:PrimaryAccountNumberID
<b>Card type</b>	CreditNote/cac:PaymentMeans/cac:CardAccount/cbc:NetworkID
<b>Account identifier</b>	CreditNote/cac:PaymentMeans/cac:PayeeFinancialAccount/cbc:ID
<b>Financial institution branch identifier</b>	CreditNote/cac:PaymentMeans/cac:PayeeFinancialAccount/cac:FinancialInstitutionBranch/cbc:ID
<b>Financial institution</b>	CreditNote/cac:PaymentMeans/cac:PayeeFinancialAccount/cac:FinancialInstitutionBr

Business term	UBL binding
identifier	anch/cac:FinancialInstitution/cbc:ID
Payment terms	CreditNote/cac:PaymentTerms/cbc:Note
<b>LINE LEVEL:</b>	
Delivery ID	CreditNote/cac:CreditNoteLine/cac:Delivery/cac:DeliveryLocation/cbc:ID
Actual Delivery Date	CreditNote/cac:CreditNoteLine/cac:Delivery/cbc:ActualDeliveryDate
Delivery address	CreditNote/cac:CreditNoteLine/cac:Delivery/cac:DeliveryLocation/cac:Address
Charge indicator	CreditNote/cac:CreditNoteLine/cac:AllowanceCharge/cbc:ChargeIndicator CreditNote/cac:CreditNoteLine/cac:Price/cac:AllowanceCharge/cbc:ChargeIndicator
Item description	CreditNote/cac:CreditNoteLine/cac:Item/cbc:Description
Invoice reference	CreditNote/cac:CreditNoteLine/cac:BillingReference/cac:InvoiceDocumentReference/ cbc:ID
Credit note reference	CreditNote/cac:CreditNoteLine/cac:BillingReference/cac:CreditNoteDocumentRefere nce/cbc:ID

### 8.5.1 Changes in syntax binding

BII2 Business Term	Syntax binding in BII2	Changed to:
Buyers reference identifier	CreditNote/cac:BillingReference/cac:InvoiceDocumentReference	CreditNote/cac:AccountingCustomerParty/cac:Party/cac:Contact/cbc:ID
Document description	CreditNote/cac:AdditionalDocumentReference/cbc:DocumentDescription	CreditNote/cac:AdditionalDocumentReference/cbc:DocumentType
Seller	CreditNote/cac:SellerSupplierParty/	CreditNote/cac:AccountingSupplierParty
Buyer	CreditNote/cac:BuyerCustomerParty	CreditNote/cac:AccountingCustomerParty
Seller electronic address	CreditNote/cac:SellerSupplierParty/cac:Party/cac:Contact/cac:OtherCommunication/cbc:Value	CreditNote/cac:AccountingSupplierParty/cac:Party/cbc:EndpointID
Seller standard identifier	CreditNote/cac:SellerSupplierParty/cac:Party/cac:PartyIdentification	CreditNote/cac:AccountingSupplierParty/cac:Party/cac:PartyIdentification/cbc:ID
Seller name	CreditNote/cac:SellerSupplierParty/cac:Party/cac:PartyName	CreditNote/cac:AccountingSupplierParty/cac:Party/cac:PartyName/cbc:Name
Buyers electronic address	CreditNote/cac:BuyerCustomerParty/cac:BuyerContact/cac:OtherCommunication/cbc:Value	CreditNote/cac:AccountingCustomerParty/cac:Party/cbc:EndpointID
Buyer standard identifier	CreditNote/cac:BuyerCustomerParty/cbc:AdditionalAccountID	CreditNote/cac:AccountingCustomerParty/cac:Party/cac:PartyIdentification/cbc:ID
Buyer name	CreditNote/cac:BuyerCustomerParty/cac:Party/cac:PartyIdentification	CreditNote/cac:AccountingCustomerParty/cac:Party/cac:PartyName/cbc:Name
Payee identifier	CreditNote/cac:PayeeParty/cac:PartyIdentification	CreditNote/cac:PayeeParty/cac:PartyIdentification/cbc:ID
Payee name	CreditNote/cac:PayeeParty/cac:PartyName	CreditNote/cac:PayeeParty/cac:PartyName/cbc:Name
Allowance and charge VAT category	CreditNote/cac:AllowanceCharge/cac:TaxCategory/cac:TaxScheme/cbc:TaxTypeCode	CreditNote/cac:AllowanceCharge/cac:TaxCategory/cbc:ID
Rounding of document total	CreditNote/cac:TaxTotal/cbc:RoundingAmount	CreditNote/cac:LegalMonetaryTotal/cbc:PayableRoundingAmount

## 9 Process and typical scenarios



### 9.1 Use case 1.a – Simple service Invoice with VAT, and corresponding credit note

This use case is based on a simple scenario where an Invoice is sent from a Supplier to a Customer, and later the Invoice is credited.

<b>Use Case number</b>	1.a
<b>Use Case Name</b>	Simple service Invoice with VAT, and corresponding credit note
<b>Use Case Description</b>	This use case is based on a simple scenario where an Invoice is sent from the Supplier to the Customer, and later a credit note is sent, crediting the entire Invoice.
<b>Parties involved</b>	Supplier (In UBL: AccountingSupplierParty) Customer (In UBL: AccountingCustomerParty)
<b>Assumptions</b>	<ol style="list-style-type: none"> <li>1. The Supplier has received one order from the Customer with             <ol style="list-style-type: none"> <li>a. 1 line (1 service)</li> </ol> </li> <li>2. Invoice contains:             <ol style="list-style-type: none"> <li>a. One VAT rate</li> <li>b. Charge on document level</li> <li>c. Required total and amount</li> <li>d. Due date and bank account info</li> <li>e. Contract reference</li> <li>f. Invoice period on document level</li> </ol> </li> <li>3. 1 invoice lines containing:             <ul style="list-style-type: none"> <li>• 1 Line with 1 service “Newspaper subscription” with VAT 25%</li> </ul> </li> <li>4. The invoice is mainly text based with a minimum of coding and schemes used.</li> <li>5. The Supplier sends a credit note to the Customer.</li> <li>6. Credit note contains the same information as the Invoice, in addition to a reference of the Invoice being credited.</li> </ol>
<b>The flow</b>	<ul style="list-style-type: none"> <li>- The Customer engages in a contractual agreement with the supplier</li> <li>- The Supplier sends an period based Invoice to the Customer</li> </ul>

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	<ul style="list-style-type: none"> <li>- The buyer objects to the invoice, and after reconciliation the seller agrees to credit the invoice completely.</li> <li>- The Supplier sends a credit note to the Customer.</li> </ul>
<b>Result</b>	<ol style="list-style-type: none"> <li>1. The electronic billing process helped the Supplier by:           <ol style="list-style-type: none"> <li>a. Automating the invoice and credit note creation process</li> <li>b. Validation of totals and amounts</li> <li>c. Ensuring that the VAT is correct</li> </ol> </li> <li>2. The electronic billing process helped the Customer by:           <ol style="list-style-type: none"> <li>a. Match invoice to the contract on document level</li> <li>b. Match the credit note to the correct Invoice</li> </ol> </li> </ol>
<b>XML example file</b>	See Annex A for a sample file illustrating Use Case 1.a

## 9.2 Use case 1.b – Simple Invoicing with VAT, and corresponding credit note

This use case is based on a simple scenario where an Invoice is sent from the Supplier to the Customer. The invoice contains a minimum of information and two different VAT rates. The Supplier later credits the invoice.

<b>Use Case number</b>	1.b
<b>Use Case Name</b>	Simple Invoicing with VAT, and corresponding credit note
<b>Use Case Description</b>	This use case is based on a simple scenario where an Invoice is sent from the Supplier to the Customer. The invoice contains a minimum of information and two different VAT rates.
<b>Parties involved</b>	Supplier (In UBL: AccountingSupplierParty) Customer (In UBL: AccountingCustomerParty)
<b>Assumptions</b>	<ol style="list-style-type: none"> <li>1. The Supplier has received one order from the Customer with           <ol style="list-style-type: none"> <li>a. 3 lines (3 different products)</li> </ol> </li> <li>2. Invoice contains:           <ol style="list-style-type: none"> <li>a. Two VAT rates</li> <li>b. No allowance or charge</li> <li>c. Required totals and amounts</li> <li>d. Due date and bank account info</li> <li>e. Order reference on document level</li> </ol> </li> <li>3. 3 invoice lines:</li> <li>4. 1 Line with VAT 25% Paper</li> <li>5. 2 Line with VAT 25% Pens</li> <li>6. 1 Line with VAT 12% Cookies</li> <li>7. The invoice is mainly text based with a minimum of coding, schemes and identifiers used.</li> <li>8. The Supplier sends a credit note to the Customer.</li> <li>9. Credit note contains the same information as the Invoice, in addition to a reference of the Invoice being credited.</li> </ol>
<b>The flow</b>	<ul style="list-style-type: none"> <li>- The Customer places one order</li> <li>- The Supplier sends an Invoice to the Customer</li> <li>- The buyer objects to the invoice, and after reconciliation the seller agrees to credit the invoice completely.</li> <li>- The Supplier sends a credit note to the Customer.</li> </ul>
<b>Result</b>	<ol style="list-style-type: none"> <li>1) The electronic billing process helped the Supplier by:       <ol style="list-style-type: none"> <li>a) Automating the invoice and credit note creation process</li> <li>b) Validation of totals and amounts</li> </ol> </li> </ol>

	<ul style="list-style-type: none"> <li>c) Ensuring that the VAT is correct</li> <li>2) The electronic billing process helped the Customer by: <ul style="list-style-type: none"> <li>a) Match invoice to the contract on document level</li> <li>b) Match the credit note to the correct Invoice</li> </ul> </li> </ul>
<b>XML example file</b>	See Annex A for a sample file illustrating Use Case 1.b

### 9.3 Use case 2 – Rich content invoice and corresponding credit note

This use case is based on an advanced scenario that exemplifies the use of VAT, allowance and charge, explicit delivery address and it introduces the use of more parties. This scenario is furthermore based on a more advanced set of system capabilities related to sending, receiving, synchronizing and automatic matching.

<b>Use Case number</b>	2
<b>Use Case Name</b>	Rich content invoice and corresponding credit note
<b>Use Case Description</b>	This use case is based on an advanced scenario that exemplifies the use of VAT, allowance and charge, explicit delivery address, item identifiers and the use of payee party. This use case is aimed at capturing the business transactions where a sufficient amount of the information available is used due to a higher level of capabilities and a higher ambition of automatic processing. In this scenario the use of item identifiers is encouraged.
<b>Parties involved</b>	Supplier (In UBL: AccountingSupplierParty) Customer (In UBL: AccountingCustomerParty) Payee (In UBL: PayeeParty)
<b>Assumptions</b>	<ol style="list-style-type: none"> <li>1. The Supplier has received one order from the Customer with <ol style="list-style-type: none"> <li>a. 4 lines (4 products)</li> </ol> </li> <li>2. Invoice contains: <ol style="list-style-type: none"> <li>a. Two VAT rates</li> <li>b. Allowance (Discount) related to line 1</li> <li>c. Charge (Invoicing fee) on document level with VAT rate</li> <li>d. Required totals and amounts</li> <li>e. Explicit delivery address</li> <li>f. Payee party</li> <li>g. References to Customer Order and contract</li> <li>h. Use of accounting string on line and document level</li> <li>i. Due date and bank accounting info</li> <li>j. GS1 identifiers used</li> </ol> </li> <li>3. 4 Invoice lines:</li> <li>4. 1 Line with printing paper VAT 25%</li> <li>5. 1 line with pens VAT 25%</li> <li>6. 1 line with American cookies VAT 12%</li> <li>7. 1 line with crunchy cookies VAT 12%</li> <li>8. The Supplier sends a credit note to the Customer.</li> <li>9. Credit note contains the same information as the Invoice, in addition to a reference of the Invoice being credited.</li> </ol>
<b>The flow</b>	<ul style="list-style-type: none"> <li>- The Customer identifies the articles on behalf of a catalogue and places one order</li> <li>- The Supplier receives the Order</li> </ul>

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	<ul style="list-style-type: none"> <li>- The Supplier confirms the Order</li> <li>- The Supplier sends an Invoice to the Customer</li> <li>- The Customer process the Invoice</li> <li>- The buyer objects to the invoice, and after reconciliation the seller agrees to credit the invoice completely.</li> <li>- The Supplier sends a credit note to the Customer.</li> </ul> <p>Part of this flow is outside scope of this BIS</p>
<b>Result</b>	<ol style="list-style-type: none"> <li>1) The electronic billing process helped the Supplier by:           <ol style="list-style-type: none"> <li>a) Automating the invoice and credit note creation process</li> <li>b) Validation of totals and amounts</li> <li>c) Ensuring that the VAT is correct</li> </ol> </li> <li>2) The electronic billing process helped the Customer by:           <ol style="list-style-type: none"> <li>a) Match invoice to the contract on document and line level</li> <li>b) Match the credit note to the correct Invoice</li> </ol> </li> </ol>
<b>XML example file</b>	See Annex A for a sample file illustrating Use Case 2

### 9.4 Use case 3 – Cross Border Invoice and corresponding credit note

This use case is based on the cross border scenario where the invoice and credit note is sent between two countries; typically this will be between two EU member states, which result in VAT being paid by the receiving organization. This use case illustrates reverse charge as well as the use of SEPA payments; IBAN & BIC.

<b>Use Case number</b>	3
<b>Use Case Name</b>	Cross Border Invoice and corresponding credit note
<b>Use Case Description</b>	This use case is based on the cross border scenario where the invoice and credit note is sent between two countries, typically this will be between two EU member states, which result in VAT being paid by the receiving organization. This use case illustrates reverse charge as well as the use of SEPA payments; IBAN & BIC.
<b>Parties involved</b>	Supplier(In UBL: AccountingSupplierParty) Customer (In UBL: AccountingCustomerParty)
<b>Assumptions</b>	<ol style="list-style-type: none"> <li>1. The Supplier has received one order from the Customer with 2 lines (2 articles)</li> <li>2. Invoice contains:           <ol style="list-style-type: none"> <li>a. One VAT rate</li> <li>b. Required totals and amounts</li> <li>c. References to Customer Order</li> <li>d. Due date and bank accounting info, international payment</li> </ol> </li> <li>3. 2 Invoice lines</li> <li>4. Credit note contains the same information as the Invoice, in addition to a reference of the Invoice being credited.</li> </ol>
<b>The flow</b>	<ul style="list-style-type: none"> <li>- The Customer places on order</li> <li>- The Supplier sends an Invoice to the Customer</li> <li>- The buyer objects to the invoice, and after reconciliation the seller agrees to credit the invoice completely.</li> <li>- The Supplier sends a Credit note to the Customer</li> </ul>
<b>Result</b>	<ol style="list-style-type: none"> <li>1. The electronic billing process helped the Supplier by:           <ol style="list-style-type: none"> <li>a. Automating the invoice creation process</li> <li>b. Automatic Validation of the Invoice</li> <li>c. Ensuring that the Invoice VAT is correct</li> </ol> </li> <li>2. The electronic billing process helped the Customer by:           <ol style="list-style-type: none"> <li>a. Matching to the order on header level</li> </ol> </li> </ol>

	b. Match the credit note to the correct Invoice
<b>XML example file</b>	See Annex A for a sample file illustrating Use Case 3

## 9.5 Use case 4 – EU VAT not applicable

This use case illustrates a scenario where there is no VAT applied to the transaction because the transaction is not regulated in the VAT directive. As a consequence the parties involved may or may not have VAT numbers.

<b>Use Case number</b>	4
<b>Use Case Name</b>	EU VAT not applicable
<b>Use Case Description</b>	This use case illustrates a scenario where there is no VAT applied to the transaction because the transaction is not regulated in the VAT directive. As a consequence the parties involved may or may not have VAT numbers.
<b>Parties involved</b>	Supplier (In UBL: AccountingSupplierParty) Customer (In UBL: AccountingCustomerParty)
<b>Assumptions</b>	<ol style="list-style-type: none"> <li>1. The Supplier has received one order from the Customer with 2 lines (2 articles)</li> <li>2. Invoice contains:             <ol style="list-style-type: none"> <li>a. No VAT rates</li> <li>b. Required totals and amounts</li> <li>c. References to Customer Order</li> <li>d. Due date and bank accounting info, international payment</li> </ol> </li> <li>3. 2 Invoice lines:</li> <li>4. 1 Line with: Paper no VAT</li> <li>5. 1 line with: Pens no VAT</li> <li>6. Credit note contains the same information as the Invoice, in addition to a reference of the Invoice being credited.</li> </ol>
<b>The flow</b>	<ul style="list-style-type: none"> <li>- The Customer places on order</li> <li>- The Supplier sends an Invoice to the Customer</li> <li>- The buyer objects to the invoice, and after reconciliation the seller agrees to credit the invoice completely.</li> <li>- The Supplier sends a Credit note to the Customer</li> </ul>
<b>Result</b>	<ol style="list-style-type: none"> <li>1. The electronic billing process helped the Supplier by:             <ol style="list-style-type: none"> <li>a. Automating the invoice creation process</li> <li>b. Automatic Validation of the Invoice</li> </ol> </li> <li>2. The electronic billing process helped the Customer by:             <ol style="list-style-type: none"> <li>a. Matching to the order on header level</li> <li>b. Match the credit note to the correct Invoice</li> </ol> </li> </ol>
<b>XML example file</b>	See Annex A for a sample file illustrating Use Case 4

## 9.6 Use case 5 – Invoice and credit note with full specs

This use case does not reflect a typical billing scenario. This use case is a full reflection of the different possibilities the PEPPOL BIS billing offer.

<b>Use Case number</b>	5
<b>Use Case Name</b>	Complete/full invoice
<b>Use Case Description</b>	Theoretical maximum of contents according to PEPPOL BIS profile
<b>Parties involved</b>	Supplier (In UBL: AccountingSupplierParty) Customer (In UBL: AccountingCustomerParty) Payee (In UBL: PayeeParty) Tax Representative (in UBL: TaxRepresentativeParty)
<b>Assumptions</b>	<p>This scenario, covers the following details, in addition to elements also specified in the other use cases, and is hence a full or complete reflection of the invoice:</p> <ul style="list-style-type: none"> <li>• Accounting cost on document and line level</li> <li>• Invoice period on document and line level</li> <li>• Delivery on document and line level</li> <li>• Contract document reference</li> <li>• Additional document reference with attachments: <ul style="list-style-type: none"> <li>○ External reference , URI</li> <li>○ EmbeddedDocumentBinaryObject</li> </ul> </li> <li>• PayeeParty</li> <li>• TaxRepresentativeParty</li> <li>• Several PaymentTerms</li> <li>• Several AllowanceCharge on document level</li> <li>• Several VAT categories (S, H, E)</li> <li>• PrepaidAmount and PayableRoundingAmount</li> <li>• Several AllowanceCharge on line level</li> <li>• AllowanceCharge on price</li> <li>• Lines with negative InvoicedQuantity</li> <li>• OriginCountry on line level</li> <li>• SellerItemIdentification and StandardItemIdentification on same line</li> <li>• Both UNSPC and CPV classification on the same line</li> </ul> <p>Credit note contains the same information as the Invoice, in addition to a reference of the Invoice being credited.</p>
<b>The flow</b>	<ul style="list-style-type: none"> <li>- The Customer places on order</li> <li>- The Supplier sends an Invoice to the Customer</li> <li>- The buyer objects to the invoice, and after reconciliation the seller agrees to credit the invoice completely</li> <li>- The Supplier sends a Credit note to the Customer</li> </ul>
<b>Result</b>	<ol style="list-style-type: none"> <li>1) The electronic billing process helped the Supplier by: <ol style="list-style-type: none"> <li>a) Automating the invoice creation process</li> <li>b) Automatic Validation of the Invoice</li> <li>c) Ensuring that the Invoice VAT is correct</li> </ol> </li> <li>2) The electronic billing process helped the Customer by: <ol style="list-style-type: none"> <li>a) Matching to the order on header level</li> </ol> </li> </ol>



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	b) Match the credit note to the correct Invoice
<b>XML example file</b>	See Annex A for a sample file illustrating Use Case 5

## 10 Description of selected parts of the credit note message

The credit note will mirror some information provided in the invoice, such as for example payee, order number.

### 10.1 Parties

For identifiers of the different parties/roles, we refer to the “PEPPOL Transport Infrastructure Policy for using Identifiers”. The following parties/roles may be specified in the message:

#### 10.1.1 AccountingSupplierParty (Supplier)

This part of the credit note contains information about the supplier, who is also the issuer of the credit note. In most cases, the supplier is the one who will receive the payment (payee). For cases when the payee is a different party, refer to chapter 10.1.3

```
<cac:AccountingSupplierParty>
  <cac:Party>
    <cbc:EndpointID schemeID="GLN">5790000436057</cbc:EndpointID>
    <cac:PartyIdentification>
      <cbc:ID schemeID="DK:CVR">DK16356706</cbc:ID>
    </cac:PartyIdentification>
    <cac:PartyName>
      <cbc:Name>Salescompany Ltd.</cbc:Name>
    </cac:PartyName>
    <cac:PostalAddress>
      <cbc:StreetName>Main street 2, Building 4</cbc:StreetName>
      <cbc:CityName>Big city</cbc:CityName>
      <cbc:PostalZone>54321</cbc:PostalZone>
      <cac:Country>
        <cbc:IdentificationCode listID="ISO3166-1:Alpha2">DK
        </cbc:IdentificationCode>
      </cac:Country>
    </cac:PostalAddress>
  </cac:Party>
</cac:AccountingSupplierParty>
```

#### 10.1.2 AccountingCustomerParty (Customer)

Person or organisation acquiring the ownership of a product or a service for an agreed price and payment terms.

```
<cac:AccountingCustomerParty>
  <cac:Party>
    <cbc:EndpointID schemeID="GLN">5790000436040</cbc:EndpointID>
    <cac:PartyIdentification>
      <cbc:ID schemeID="NO:ORGNR">NO345KS5324</cbc:ID>
    </cac:PartyIdentification>
    <cac:PartyName>
      <cbc:Name>Buyercompany Ltd</cbc:Name>
    </cac:PartyName>
    <cac:PostalAddress>
      <cbc:StreetName>Main street 2, Building 4</cbc:StreetName>
      <cbc:CityName>Big city</cbc:CityName>
      <cbc:PostalZone>54321</cbc:PostalZone>
      <cac:Country>
        <cbc:IdentificationCode listID="ISO3166-1:Alpha2">DK
        </cbc:IdentificationCode>
      </cac:Country>
    </cac:PostalAddress>
  </cac:Party>
```

```
</cac:AccountingCustomerParty>
```

### 10.1.3 Payee

A payee is a person, financial institution or business to whom you make some type of payment to, i.e a payment receiver. Payment receiver is optional information. If this information is not supplied, the supplier/seller is the payment receiver.

```
<cac:PayeeParty>
  <cac:PartyIdentification>
    <cbc:ID schemeID="GLN">5790000436088</cbc:ID>
  </cac:PartyIdentification>
  <cac:PartyName>
    <cbc:Name>Ebeneser Scrooge Inc.</cbc:Name>
  </cac:PartyName>
  <cac:PartyLegalEntity>
    <cbc:CompanyID schemeID="EU:VAT">6411982340</cbc:CompanyID>
  </cac:PartyLegalEntity>
</cac:PayeeParty>
```

### 10.1.4 Address information

The address structure has been changed from the last version of the PEPPOL BIS. In addition to structural changes, the provision of the composite cac:PostalAddress has been made mandatory, but the detailed component requirements are kept optional, as these are dependent on both EU- and national rules. Below are two examples of how to send address information.

#### Simple address:

```
<cac:PostalAddress>
  <cbc:StreetName>Main street 2, Building 4</cbc:StreetName>
  <cbc:CityName>Big city</cbc:CityName>
  <cbc:PostalZone>54321</cbc:PostalZone>
  <cac:Country>
    <cbc:IdentificationCode listID="ISO3166-1:Alpha2">DK</cbc:IdentificationCode>
  </cac:Country>
</cac:PostalAddress>
```

#### Full example:

```
<cac:PostalAddress>
  <cbc:StreetName>Straiton Road</cbc:StreetName>
  <cbc:AdditionalStreetName>Loanhead</cbc:AdditionalStreetName>
  <cbc:CityName>Edinburgh</cbc:CityName>
  <cbc:PostalZone>EH20 9PW</cbc:PostalZone>
  <cbc:CountrySubentity>Midlothian</cbc:CountrySubentity>
  <cac:Country>
    <cbc:IdentificationCode listID="ISO3166-1:Alpha2">GB</cbc:IdentificationCode>
  </cac:Country>
</cac:PostalAddress>
```

## 10.2 Other key elements in the message

### 10.2.1 Allowances and charges

#### 10.2.1.1 General rules

Elements for allowance and charges are found on three levels:

1. The header level applies to the whole credit note and is included in the calculation of the credit note total amount.
  2. The line level applies to the line level and is included in the calculation of the line amount.
  3. The line level Price element. Allowance and Charge information on this level may be provided to inform the buyer how the price is set. It is also relevant if the seller or buyer want to post the allowance or charge in their accounting system. The price itself shall always be the net price, i.e. the base amount reduced/increased with allowancecharge/amount.
- ▶ Several allowances and charges may be supplied both on header- and line-level. The element AllowanceCharge with sub element ChargeIndicator indicates whether the instance is a charge (true) or an allowance (false).
  - ▶ Specification of VAT for allowances and charges, AllowanceCharge/TaxCategory with sub elements, may be supplied on the header level only. VAT for any allowance and charge on line level, is given by the VAT specified for the product. This means that it is not possible to have two different VAT on the same line. VAT for allowances and charges cannot be specified for the Price element. Since allowances and charges on the Price element is simply informational, there is no VAT calculation on those.
  - ▶ The sum of all allowances and charges on the header level must be specified in AllowanceTotalAmount and ChargeTotalAmount respectively.
  - ▶ The sum of all allowances and charges on the line level must be taken into account, subtracted or added, when calculating the LineTotalAmount. These line level allowances and charges must not be calculated into the header level elements.
  - ▶ Allowances and charges related to Price shall not be part of any other calculations.
  - ▶ Allowances and charges related to Price may specify amount (Allowance/Charge amount) and base amount
  - ▶ A code can be specified for stating the reason of the allowance or charge at header level. If used then code list: UNCL 4465, BII2 subset is recommended, see chapter 6.1 and 7.2

#### 10.2.1.2 Allowance and Charges on header level.

This example shows a charge related to packing costs without the use of the allowance charge reason code and with VAT information:

```
<cac:AllowanceCharge>
  <cbc:ChargeIndicator>true</cbc:ChargeIndicator>
  <cbc:AllowanceChargeReason>Packing cost</cbc:AllowanceChargeReason>
  <cbc:Amount currencyID="EUR">100.00</cbc:Amount>
  <cac:TaxCategory>
    <cbc:ID schemeID="UNCL5305">S</cbc:ID>
    <cbc:Percent>20.00</cbc:Percent>
    <cac:TaxScheme>
      <cbc:ID>VAT</cbc:ID>
    </cac:TaxScheme>
  </cac:TaxCategory>
</cac:AllowanceCharge>
```

This example shows an allowance related to a late delivery with the use of the allowance charge reason code without VAT information:

```
<cac:AllowanceCharge>
```

```
<cbc:ChargeIndicator>>false</cbc:ChargeIndicator>
<cbc:AllowanceChargeReasonCode listID="UNCL4465">33
</cbc:AllowanceChargeReasonCode>
<cbc:AllowanceChargeReason>Late delivery</cbc:AllowanceChargeReason>
<cbc:Amount currencyID="EUR">100.00</cbc:Amount>
</cac:AllowanceCharge>
```

### 10.2.1.3 Allowance and Charges on line level

This example shows an allowance related to late delivery without the use of the allowance charge reason code and without VAT information:

```
<cac:AllowanceCharge>
  <cbc:ChargeIndicator>>false</cbc:ChargeIndicator>
  <cbc:AllowanceChargeReason>Late delivery</cbc:AllowanceChargeReason>
  <cbc:Amount currencyID="EUR">100.00</cbc:Amount>
</cac:AllowanceCharge>
```

This Example shows a charge related to customs duties with the use the allowance charge reason code and without VAT information:

```
<cac:AllowanceCharge>
  <cbc:ChargeIndicator>>true</cbc:ChargeIndicator>
  <cbc:AllowanceChargeReason>Customs duties</cbc:AllowanceChargeReason>
  <cbc:Amount currencyID="EUR">12</cbc:Amount>
</cac:AllowanceCharge>
```

## 10.2.2 Payment information

Payment of a disputed invoice is commonly put on hold pending resolution of the issues. In this situation a credit note is likely to merely reduce the claim of the invoice, rather than to trigger a re-payment.

In case of contractual arrangements involving repetitive supply, a similar arrangement may occur when the parties agree to balance the credit note against a later invoice. This can be handled by using PaymentMeansCode=97, as in the example in chapter 10.2.2.2.

The remaining situations would deal with the situations when the credit note actually triggers re-payment, in which case the payment information should be provided.

The supplier may include payment information in a credit note in order to inform the buyer how he can pay the due amount

- ▶ Payment means stated at document level apply to the TotalPayableAmount.

In cross border invoices and credit notes the most common payment methods are the following:

- ▶ IBAN/BIC bank debit transfer (deposit into payee's account e.g. through SWIFT).
- ▶ Customer account.
- ▶ Cash payment.
- ▶ Unspecified.

The Payment Means Code specifies the payment method used, and controls both the validation and display of this group of elements.

The involved elements are:

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Element:	Description:
/cac:PaymentMeans/cbc:PaymentMeansCode	Specifies what payment methods is being used.
/cac:PaymentMeans/cbc:PaymentDueDate	Payment due date
/cac:PaymentMeans/cbc:PaymentChannelCode	Code identifying the payment channel, such as IBAN, BBAN, etc.
/cac:PaymentMeans/cbc:PaymentID	A reference for matching payment to the credit note.
/cac:PaymentMeans/cac:PayeeFinancialAccount/cbc:ID	Account number
/cac:PaymentMeans/cac:PayeeFinancialAccount/cac:FinancialInstitutionBranch/cbc:ID	Financial institution branch identifier.
/cac:PaymentMeans/cac:PayeeFinancialAccount/cbc:CurrencyCode	Account currency.
/cac:PaymentMeans/cac:PayeeFinancialAccount/cac:FinancialInstitutionBranch/cac:FinancialInstitution/cbc:ID	Financial institution identifier.

### 10.2.2.1 Payment transfer to payees account

The supplier/payee requests the customer/payer to transfer the specified amount into the payees account.

```
<cac:PaymentMeans>
  <cbc:PaymentMeansCode listID=" UNCL4461">31</cbc:PaymentMeansCode>
  <cac:PayeeFinancialAccount>
    <cbc:ID schemeID="IBAN">DK1212341234123412</cbc:ID>
    <cac:FinancialInstitutionBranch>
      <cac:FinancialInstitution>
        <cbc:ID schemeID="BIC">DKXDABCD</cbc:ID>
      </cac:FinancialInstitution>
    </cac:FinancialInstitutionBranch>
  </cac:PayeeFinancialAccount>
</cac:PaymentMeans>
```

The above example assumes a bank transfer according to the Single Euro Payments Area (SEPA)<sup>5</sup> in which case the following information is sufficient.

- ▶ IBAN = DK1212341234123412
- ▶ BIC (SWIFT number) = DKXDABCD

### 10.2.2.2 Customer account

An invoice or a correcting document, such as credit note, may represent claims, but the payment of such claims do not necessarily have to be triggered per each transaction. An example is a charge account that may be set up for repeated supplies under close contractual relation between supplier and customer.<sup>6</sup> The supplier then claims settlement of the account balance periodically, depending on terms in the customer/supplier business contract. Therefore the credit note payment may not have a due date.

The settlement of the customer account balance is a separate process and is usually based on an account statement that lists invoices, payment, credit notes and other transactions.

```
<cac:PaymentMeans>
  <cbc:PaymentMeansCode listID=" UNCL4461 ">97</cbc:PaymentMeansCode>
```

<sup>5</sup> Within Europe it is sufficient to use IBAN account identification but that is not the case globally.

<sup>6</sup> An account you have with a supplier that allows you to pay for goods at the end of a particular period of time in the future rather than when you buy them

```
</cac:PaymentMeans>
```

By stating payment means code 97 the supplier informs the buyer that the credit note amount has been credited to his customer account.

### 10.2.2.3 Cash payment

In this example the invoice is fully paid before or at the point of issuing. By stating Payment Means Code 10 the supplier states that the invoice is paid and therefore contains no claim for payment. The prepaid amount should equal the Tax Inclusive Amount and there is no Payable Amount.

```
<cac:PaymentMeans>
  <cbc:PaymentMeansCode listID="UNCL4461">10</cbc:PaymentMeansCode>
</cac:PaymentMeans>
```

### 10.2.2.4 Unspecified

If the seller gives no information on how the amount is to be settled, there usually exists a contract that controls the settlement. By stating code 1, the buyer is not informed on how to settle the amount, and the credit note can state a due date, but no payment information.

```
<cac:PaymentMeans>
  <cbc:PaymentMeansCode listID="UNCL4461">1</cbc:PaymentMeansCode>
  <cbc:PaymentDueDate>2013-06-30</cbc:PaymentDueDate>
</cac:PaymentMeans>
```

### 10.2.3 Payment identifier

The payment means allows the issuer of the credit note to insert a reference for the expected payment (also known as end-to-end reference). When the payer instructs his financial institution to transfer the funds, he should include this reference in the payment instructions. When the funds are deposited into the payees account, he can use this reference to automate the reconciliation of the financial account statement.

```
<cac:PaymentMeans>
  <cbc:PaymentID>Payref1</cbc:PaymentID>
</cac:PaymentMeans>
```

### 10.2.4 Order / order number / order reference

In situations where the customer provides an order number, the order number can be provided in the credit note to allow matching. However, the main reference of a credit note or correcting invoice is the ID of the previous invoice or credit note being corrected.

The example below shows a reference to Order number 123, and on line level it refers to order line no 3 of that order:

#### The header level:

```
<cac:OrderReference>
  <cbc:ID>123</cbc:ID>
</cac:OrderReference>
```

#### The line level:

```
<cac:OrderLineReference>
  <cbc:LineID>3</cbc:LineID>
</cac:OrderLineReference>
```

### 10.2.5 Contract number

To reference or match an invoice to a signed purchase contract, the contract number could be specified as follows:

```
<cac:ContractDocumentReference>  
  <cbc:ID>Contract321</cbc:ID>  
  <cbc:DocumentType>Framework agreement</cbc:DocumentType>  
</cac:ContractDocumentReference>
```

### 10.2.6 Billing reference

To reference a billing document like an invoice or a credit note:

```
<cac:BillingReference>  
  <cac:InvoiceDocumentReference>  
    <cbc:ID>TOSL108</cbc:ID>  
  </cac:InvoiceDocumentReference>  
</cac:BillingReference>
```

### 10.2.7 Accounting information

If the customer wants to automatically post the costs, the accounting information must be transferred to the supplier before or with the order. The supplier should then return the accounting information on the line and/or document level, as applicable. Example:

```
<cbc:AccountingCost>Project cost code 123</cbc:AccountingCost>
```

### 10.2.8 Attachments

The element to hold the attachment information (AdditionalDocumentReference) can be repeated multiple times, thus allowing for multiple attachments.

Attachments may be used to provide additional information to support the claim represented by the invoice. Additional information can be time sheets, receipts, airfare tickets etc. Attachments are not meant for transferring a pdf-version of the invoice. If, however, the "pdf-version" is supplied as an attachment, the element "DocumentType" must specify "CommercialInvoice". If the attachment is an invoice from subcontractors or others, used as evidence, the element "DocumentType" must specify "RelatedInvoice"

Attachments can also be graphs and images. The attachment could be sent as a binary object or as an external address to the object's storage location (URI). Attachments sent as binary objects should be restricted to the MIME types specified in the CEN WS/BII2 document "CWA 16558 – Annex J, Guideline on Attachment handling"

It is recommended to send additional information included in the format (message) and not as an external address (URI), since many businesses are restricted from pursuing external links.

Example of use of external references, URI:

```
<cac:AdditionalDocumentReference>  
  <cbc:ID>Doc1</cbc:ID>  
  <cbc:DocumentType>Timesheet</cbc:DocumentType>  
  <cac:Attachment>  
    <cac:ExternalReference>
```



```

        <cbc:URI>http://www.suppliersite.eu/sheet001.html</cbc:URI>
    </cac:ExternalReference>
</cac:Attachment>
</cac:AdditionalDocumentReference>
    
```

Example of use, embedded document:

```

<cac:AdditionalDocumentReference>
    <cbc:ID>Doc2</cbc:ID>
    <cbc:DocumentType>Drawing</cbc:DocumentType>
    <cac:Attachment>
        <cbc:EmbeddedDocumentBinaryObject mimeType="application/pdf"
            filename="mydrawing.pdf">UjBsR09EbGhjZ0dTQUxNQUFBUNBRU1tQ1p0dU1GUXhEUzhi
        </cbc:EmbeddedDocumentBinaryObject>
    </cac:Attachment>
</cac:AdditionalDocumentReference>
    
```

### 10.2.9 Other use of additional document reference

The need to distribute information not covered by this BIS arises from time to time. To satisfy this need, the element AdditionalDocumentReference is used. As mentioned above, this element can be repeated multiple times. Examples of information to go into this element are packing lists and the supplier’s order number.

Important to notice, there is no code list for this element, and the parties must agree on syntaxes and semantics.

Example:

```

<cac:AdditionalDocumentReference>
    <cbc:ID>SuppOrder13001</cbc:ID>
    <cbc:DocumentType>Supplier's order number</cbc:DocumentType>
</cac:AdditionalDocumentReference>
<cac:AdditionalDocumentReference>
    <cbc:ID>Packing13001</cbc:ID>
    <cbc:DocumentType>PackingList for SuppOrder13001</cbc:DocumentType>
    <cac:Attachment>
        <cbc:EmbeddedDocumentBinaryObject mimeType="application/pdf">
        </cbc:EmbeddedDocumentBinaryObject>
    </cac:Attachment>
</cac:AdditionalDocumentReference>
    
```

### 10.2.10 Use of party tax scheme for accounting supplier party

PartyTaxScheme under AccountingSupplierParty is an optional element, but to satisfy the EU COUNCIL DIRECTIVE 2010/45/EU the PartyTaxScheme must be specified if the invoice have a VAT total.

Example:

```

<cac:PartyTaxScheme>
    <cbc:CompanyID schemeID=" DK:VAT ">DK12345</cbc:CompanyID>
    <cac:TaxScheme>
        <cbc:ID>VAT</cbc:ID>
    </cac:TaxScheme>
</cac:PartyTaxScheme>
    
```

The VAT number itself is stated in the Company ID tag. Companies with VAT registration in EU member states SHALL write such a VAT number according to EU format , i.e. starting with the country code, other countries are to use VAT numbers as advised by the respective national tax authority.<sup>7</sup>

<sup>7</sup> You can verify the validity of a VAT number issued by any Member State by selecting:  
[http://ec.europa.eu/taxation\\_customs/vies/vieshome.do](http://ec.europa.eu/taxation_customs/vies/vieshome.do)

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The Tax Scheme specifies that this is a VAT registration identifier. Each of the tags uses attributes to specify the ID and code scheme used and the issuing agency. The Tax Scheme Identifier must come from the UN/ECE code list 5153, but the VAT Identifiers will be issued by appropriate national institutions.

### 10.2.11 VAT category

There are 4 main VAT categories for an invoice:

**1. Outside VAT legislation**

If the invoice is outside VAT legislation, there is no VAT information on the Invoice, see usecase 4 as an example of such an invoice.

**2. Zero rated**

If the invoice has items with zero rated VAT, this is expressed by filling out VAT Category = 'Z' for the item(s) with zero rate.

**3. Exempt from VAT**

If the invoice has items that are exempted from VAT, this is expressed by filling out VAT Category = 'E' for the item(s) with exemption and 'AE' in case of reverse charge. Also an exempt reason should be provided.

**4. Normal VAT**

Goods with normal VAT category can have a standard rate (S), higher (H) or lower rate(AA).

For all cases except invoices outside VAT legislation, the VAT category must be sent on line level as well as for any allowance- and charges on document level.

### 10.2.12 Rounding

- ▶ Rounding shall, as a general rule, be performed on the final result of a calculation only and not on any intermediate calculation, for the result to be mathematically correct.
- ▶ Rounding shall result in a decimal figure with two decimal places. The third decimal digit being greater than 4 increases the second decimal digit with 1, whilst the third decimal digit being less than 5 leaves the second decimal digit as it is.
- ▶ All amounts on the header level should have a maximum of 2 decimal places. Calculated amounts with more than 2 decimal places, like most VAT calculations, must be rounded. Results from calculations involving already rounded amounts are not subject to rounding, like payable amounts and total amounts included VAT.

#### 10.2.12.1 Elements that must be rounded

- ▶ One line's total amount, LineExtensionAmount, must be rounded because it may be subject to posting in an accounting system.  
 All rounded LineExtensionAmount shall be summed as the total line amount on the header level; LegalMonetaryTotal/Line Extension Amount.  
 The rounded LineExtensionAmount shall be subject to VAT calculation on the header level; Tax Subtotal/TaxableAmount.
- ▶ The sum of the header level allowances must be rounded before it is specified to the element LegalMonetaryTotal/AllowanceTotalAmount.
- ▶ The sum of the header level charges must be rounded before it is specified to the element LegalMonetaryTotal/ChargeTotalAmount.
- ▶ The element TaxSubTotal/TaxableAmount which holds the value subject to VAT calculation.
- ▶ The element TaxSubTotal/TaxAmount which holds the VAT value calculated on the value.

#### 10.2.12.2 Element for rounding amount, the Payable Amount

It is possible to round the invoiced amount to the nearest integer. The element MonetaryTotal/PayableRoundingAmount is used for this purpose and is specified on the header level.

This value must be added to the value in /cac:LegalMonetaryTotal/cbc:TaxInclusiveAmount

Example:

If the VAT total amounts to 292.20 and other calculated totals are as shown below, a PayableRoundingAmount of 0.30 EUR may be introduced to render an integer number as payable amount:

```
<cac:LegalMonetaryTotal>
  <cbc:LineExtensionAmount currencyID="EUR">1436.50</cbc:LineExtensionAmount>
  <cbc:TaxExclusiveAmount currencyID="EUR">1436.50</cbc:TaxExclusiveAmount>
  <cbc:TaxInclusiveAmount currencyID="EUR">1729.00</cbc:TaxInclusiveAmount>
  <cbc:AllowanceTotalAmount currencyID="EUR">100.00</cbc:AllowanceTotalAmount>
  <cbc:ChargeTotalAmount currencyID="EUR">100.00</cbc:ChargeTotalAmount>
  <cbc:PrepaidAmount currencyID="EUR">1000.00</cbc:PrepaidAmount>
  <cbc:PayableRoundingAmount currencyID="EUR">0.30</cbc:PayableRoundingAmount>
  <cbc:PayableAmount currencyID="EUR">729.00</cbc:PayableAmount>
</cac:LegalMonetaryTotal>
```

### 10.2.13 Calculation of totals

The following elements show the totals of an invoice:

Element:	Description:
/cac:LegalMonetaryTotal/cbc:LineExtensionAmount	Sum of line amounts
/cac:LegalMonetaryTotal/cbc:AllowanceTotalAmount	Allowance/discounts on document level
/cac:LegalMonetaryTotal/cbc:ChargeTotalAmount	Charges on document level
/cac:LegalMonetaryTotal/cbc:TaxExclusiveAmount	Total amount without VAT
/cac:LegalMonetaryTotal/cbc:TaxInclusiveAmount	Credit note total amount with VAT
/cac:LegalMonetaryTotal/cbc:PrepaidAmount	The amount prepaid
/cac:LegalMonetaryTotal/cbc:PayableRoundingAmount	Amount used to round PayableAmount to an integer
/cac:LegalMonetaryTotal/cbc:PayableAmount	Final amount to be paid

- ▶ Amounts MUST be given to a precision of two decimals.
- ▶ Amounts at document level MUST apply to all invoices lines.
- ▶ Total payable amount in an invoice MUST NOT be negative.
- ▶ Tax inclusive amount in an invoice MUST NOT be negative.

Formulas for the calculations of totals are as follows:

Element:	Formula:
/cac:LegalMonetaryTotal/cbc:LineExtensionAmount	$\sum$ LineExtensionAmount (at line level)
/cac:LegalMonetaryTotal/cbc:ChargeTotalAmount	$\sum$ Charge Amount at document level (where ChargeIndicator = "true")
/cac:LegalMonetaryTotal/cbc:AllowanceTotalAmount	$\sum$ Allowance Amount at document level (where ChargeIndicator = "false")
/cac:LegalMonetaryTotal/cbc:TaxExclusiveAmount	LineExtensionAmount – AllowanceTotalAmount + ChargeTotalAmount
/cac:LegalMonetaryTotal/cbc:TaxInclusiveAmount	TaxExclusiveAmount + TaxTotal TaxAmount (where tax scheme = VAT) + PayableRoundingAmount
/cac:LegalMonetaryTotal/cbc:PrepaidAmount	Sum of amount previously paid

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/cac:LegalMonetaryTotal/cbc:PayableAmount	TaxInclusiveAmount (from the LegalMonetaryTotal class on document level) – PrepaidAmount (from the LegalMonetaryTotal class on document level)
/cac:TaxTotal/cbc:TaxAmount	$\sum$ VAT subtotal for all TaxSubtotal categories For each TaxSubtotal: Base for VAT subtotal = $\sum$ line extension amounts in invoice lines marked with the relevant category + allowance and charges marked with relevant category  VAT subtotal in category = “Base for VAT subtotal” multiplied with category tax percentage.

**10.2.13.1 Example of calculation of /cac:TaxTotal/cbc:TaxAmount:**

Lineno	Quantity	Price	Allowance	Charge	LineExtensionAmount	VAT-rate/category	VAT-amount pr line	Rounded	LineExtension * rate	rounded
1	15	132.45	100		1886.75	25	471.6875	471.69		
2	23	17.23		54	450.29	25	112.5725	112.57		
<b>Pr.category</b>					<b>2337.04</b>			<b>584.26</b>	<b>584.26</b>	<b>584.26</b>
3	45	18.67			840.15	12	100.818	100.82		
4	126	113.88		250	14598.88	12	1751.8656	1751.87		
<b>Pr.category</b>					<b>15439.03</b>			<b>1852.69</b>	<b>1852.6836</b>	<b>1852.68</b>
								<b>TAXTOTAL:</b>		<b>2436.94</b>

As seen in this example it is of importance that the calculations are done pr. Taxcategory, and not pr. line, to avoid rounding errors.

The Tax Inclusive Amount shows the total value of the purchase i.e. the amount that is put as charge in the buyers' accounts. The Payable Amount is the amount that the invoice claims for payment and the difference between the two amounts is what has already been paid when it is issued. For example, when there are prepayments, like when the invoice is paid at the point of purchase with a payment card.

**Example of calculations:**

		<b>Sample amounts</b>	<b>Element</b>
Sum of line amounts	+	1436.50	LineExtentionamount
Allowance/discounts on document level	-	100.00	Allowances(Total)
Charges on document level	+	100.00	Charges(Total)
Invoice total amount without VAT	=	1436.50	TaxExclusiveAmount
VAT total amount	+	292.20	TaxAmount
Rounding of Invoice total	+	0.30	PayableRoundingAmount
Invoice total with VAT (value of purchase)	=	1729.00	TaxInclusiveAmount
Paid amounts	-	1000.00	PrepaidAmount
Amount due for payment	=	729.00	Payable amount

The above example is presented in the invoice in the following way:

```
<cac:LegalMonetaryTotal>
  <cbc:LineExtensionAmount currencyID="EUR">1436.50</cbc:LineExtensionAmount>
  <cbc:TaxExclusiveAmount currencyID="EUR">1436.50</cbc:TaxExclusiveAmount>
  <cbc:TaxInclusiveAmount currencyID="EUR">1729.00</cbc:TaxInclusiveAmount>
  <cbc:AllowanceTotalAmount currencyID="EUR">100.00</cbc:AllowanceTotalAmount>
  <cbc:ChargeTotalAmount currencyID="EUR">100.00</cbc:ChargeTotalAmount>
  <cbc:PrepaidAmount currencyID="EUR">1000.00</cbc:PrepaidAmount>
</cac:LegalMonetaryTotal>
```

```
<cbc:PayableRoundingAmount currencyID="EUR">0.30</cbc:PayableRoundingAmount>
<cbc:PayableAmount currencyID="EUR">729.00</cbc:PayableAmount>
</cac:LegalMonetaryTotal>
```

### 10.2.14 Item details, identification and description

```
<cac:Item>
  <cbc:Description>Processor: Intel Core 2 Duo SU9400 LV (1.4GHz). RAM:
    3MB. Screen 1440x900
  </cbc:Description>
  <cbc:Name>Labtop computer</cbc:Name>
  <cac:SellersItemIdentification>
    <cbc:ID>JB007</cbc:ID>
  </cac:SellersItemIdentification>
  <cac:StandardItemIdentification>
    <cbc:ID schemeID="GTIN">05704368876486</cbc:ID>
  </cac:StandardItemIdentification>
  <cac:OriginCountry>
    <cbc:IdentificationCode listID="ISO3166-1:Alpha2">NO</cbc:IdentificationCode>
  </cac:OriginCountry>
  <cac:CommodityClassification>
    <cbc:ItemClassificationCode listID="UNSPSC">12344321</cbc:ItemClassificationCode>
  </cac:CommodityClassification>
  <cac:CommodityClassification>
    <cbc:ItemClassificationCode listID="CPV">65434568</cbc:ItemClassificationCode>
  </cac:CommodityClassification>
  <cac:ClassifiedTaxCategory>
    <cbc:ID schemeID="UNCL5305">S</cbc:ID>
    <cbc:Percent>20</cbc:Percent>
    <cac:TaxScheme>
      <cbc:ID>VAT</cbc:ID>
    </cac:TaxScheme>
  </cac:ClassifiedTaxCategory>
</cac:Item>
```

### 10.2.15 Tax representative

Under a number of business scenarios, companies trading across borders are required by the local tax authorities to appoint tax representatives.

Situations include non-EU companies trading in Europe, importers into the EU and commodity traders.

Tax representatives are responsible for the correct management and settlement of VAT on behalf of companies, in accordance with the local regulations. A tax representative is regarded as the local agent of the trader. In many cases, the tax representative is still held jointly and severally liable for the taxes of the trader.

```
<cac:TaxRepresentativeParty>
  <cac:PartyName>
    <cbc:Name>Allan</cbc:Name>
  </cac:PartyName>
  <cac:PartyTaxScheme>
    <cbc:CompanyID schemeID="EU:VAT">6411982340</cbc:CompanyID>
    <cac:TaxScheme>
      <cbc:ID>VAT</cbc:ID>
    </cac:TaxScheme>
  </cac:PartyTaxScheme>
</cac:TaxRepresentativeParty>
```

## 10.2.16 Price

Allowances and charges related to Price shall not be part of any other calculations.

```
<cac:Price>
  <cbc:PriceAmount currencyID="EUR">1273</cbc:PriceAmount>
  <cbc:BaseQuantity>1</cbc:BaseQuantity>
  <cac:AllowanceCharge>
    <cbc:ChargeIndicator>>false</cbc:ChargeIndicator>
    <cbc:Amount currencyID="EUR">225</cbc:Amount>
    <cbc:BaseAmount currencyID="EUR">1500</cbc:BaseAmount>
  </cac:AllowanceCharge>
</cac:Price>
```

## 10.2.17 VAT in local currency

In cases when invoices are issued in other currencies than the national currency of the seller, the seller may be required to provide information about the VAT total amount in his national currency.

TaxTotal/TaxAmount is given in the DocumentCurrency, whilst the element TransactionCurrencyTaxAmount is used for the tax amount pr. Category in local currency (TaxCurrency). The conversion between DocumentCurrency and TaxCurrency is found in the composite element TaxExchangeRate.

### Example:

```
.....
<cbc:DocumentCurrencyCode listID="ISO4217">DKK</cbc:DocumentCurrencyCode>
<cbc:TaxCurrencyCode listID="ISO4217">SEK</cbc:TaxCurrencyCode>
.....
<cac:TaxExchangeRate>
  <cbc:SourceCurrencyCode listID="ISO4217">DKK</cbc:SourceCurrencyCode>
  <cbc:TargetCurrencyCode listID="ISO4217">SEK</cbc:TargetCurrencyCode>
  <cbc:CalculationRate>1.174</cbc:CalculationRate>
  <cbc:MathematicOperatorCode>Multiply</cbc:MathematicOperatorCode>
  <cbc:Date>2013-10-15</cbc:Date>
</cac:TaxExchangeRate>
<cac:TaxTotal>
  <cbc:TaxAmount currencyID="DKK">225.00</cbc:TaxAmount>
  <cac:TaxSubtotal>
    <cbc:TaxableAmount currencyID="DKK">900.00</cbc:TaxableAmount>
    <cbc:TaxAmount currencyID="DKK">225.00</cbc:TaxAmount>
    <cbc:TransactionCurrencyTaxAmount currencyID="SEK">264.15
  </cbc:TransactionCurrencyTaxAmount>
    <cac:TaxCategory>
      <cbc:ID schemeID="UNCL5305">S</cbc:ID>
      <cbc:Percent>25</cbc:Percent>
      <cac:TaxScheme>
        <cbc:ID>VAT</cbc:ID>
      </cac:TaxScheme>
    </cac:TaxCategory>
  </cac:TaxSubtotal>
</cac:TaxTotal>
.....
```

## 11 PEPPOL Identifiers

PEPPOL has defined a “Policy for Using Identifiers” [PEPPOL\_Transp] that specifies how to use identifiers in both its transport infrastructure and within the documents exchanged across that infrastructure. It also introduces principles for any identifiers used in the PEPPOL environment. The policies that apply to this BIS are the following:

### 11.1 Party Identifiers

The “schemeID” attribute must be populated in all instances of the “ID” element when used within a “PartyIdentification”-container and in all instances of the “EndpointID” element when used within a “Party”-container.

Examples of usage in PartyIdentification:

```
<cac:PartyIdentification>  
  <cbc:ID schemeID="GLN">4035811991014</cbc:ID>  
</cac:PartyIdentification>
```

The following examples denotes that the Issuing Agency is DK:CVR in the PEPPOL set of Issuing Agency Codes. This means that the party has the Danish CVR identifier DK87654321.

Examples of usage in PartyIdentification and Endpoint ID:

```
<cbc:EndpointID schemeID="DK:CVR">DK87654321</cbc:EndpointID>  
  
<cac:PartyIdentification>  
  <cbc:ID schemeID="DK:CVR">DK87654321</cbc:ID>  
</cac:PartyIdentification>
```

### 11.2 Version ID

This BIS is using the UBL 2.1 syntax. The namespace of the XML-message does only communicate the major version number. Since it is important for the receiver to also know what minor version of the syntax that is used, the element UBLVersionID must be stated with the value 2.1:

```
<cbc:UBLVersionID>2.1</cbc:UBLVersionID>
```

### 11.3 Profile ID

The Profile ID identifies the process that the business document is part of. PEPPOL BIS uses the identification system according to BII.

The following process identifier is used for —BII05 - Billing:  
ProfileID: urn:www.cenbii.eu:profile:bii05:ver2.0

Please note that invoices issued with the intention to be processed electronically under the BIS 5a specification should have ProfileID:  
urn:www.cenbii.eu:profile:bii05:ver2.0 (i.e. overriding the rule in the PEPPOL BIS 4a, Invoice, version 4.00).



Note that the version part of the Profile ID is ver2.0. This is due to that this BIS is based on Version 2.0.0 of the document CWA16562 – Annex C BII Profile 05 Billing from CEN/BII [CEN/BII2].

For implementers: Please note that process identifiers in the document instance MUST correspond to the SMP process identifier.

## 11.4 Customization ID

The PEPPOL Customization ID identifies the specification of content and rules that apply to the transaction. This BIS has required some minor additions and changes to the CEN BII transaction. Following the CENBII methodology any extension must be communicated by adding an extension ID onto the Customization ID. The full syntax is:

```
<transactionId>:(restrictive|extended|partly):<extensionId>[(restrictive|extended|partly):<extensionId>].
```

Where:

Transaction ID: urn:www.cenbii.eu:transaction:biitrns010:ver2.0 (Invoice)

urn:www.cenbii.eu:transaction:biitrns014:ver2.0 (CreditNote)

Extension ID: urn:www.peppol.eu:bis:peppol5a:ver2.0 (Invoice and Credit Note)

Note that the version part of the Extension ID is ver2.0 despite the version of this document is 4.0. This is due to that the previous version of the Extension ID was 1.0 and that it is reasonable to separate the version of the document from the version of the Extension ID. The latter should only reflect changes in the schema guides related to the invoice and credit note messages, not to textual changes in this document.

CustomizationID to use:

urn:www.cenbii.eu:transaction:biitrns010:ver2.0:extended:urn:www.peppol.eu:bis:peppol5a:ver2.0 (Invoice)

urn:www.cenbii.eu:transaction:biitrns014:ver2.0:extended:urn:www.peppol.eu:bis:peppol5a:ver2.0 (CreditNote)

Example of usage:

**Invoice:**

```
<cbc:CustomizationID>
```

```
urn:www.cenbii.eu:transaction:biitrns010:ver2.0:extended:urn:www.peppol.eu:bis:peppol5a:ver2.0
```

```
</cbc:CustomizationID>
```

**CreditNote:**

```
<cbc:CustomizationID>
```

```
urn:www.cenbii.eu:transaction:biitrns014:ver2.0:extended:urn:www.peppol.eu:bis:peppol5a:ver2.0
```

```
</cbc:CustomizationID>
```

For implementers: Please note that CustomizationID element in the document instance MUST correspond to the Customization ID of the SMP Document Identifier.

## 11.5 Namespaces

The target namespace for the UBL2.1 Invoice:

**urn:oasis:names:specification:ubl:schema:xsd:Invoice-2**

The target namespace for the UBL2.1 Credit Note is:

**urn:oasis:names:specification:ubl:schema:xsd:CreditNote-2**

## 12 Schema guides

For detailed schema guides for the invoice transaction, , please see PEPPOL BIS 4a – Invoice.

### 12.1.1 Structure

Occurrence	Element/Attribute	BII Business Term	Info req.
<b>CreditNote</b>			
1 .. 1	cbc:UBLVersionID		
1 .. 1	cbc:CustomizationID	Customization identifier	tir14-001
1 .. 1	cbc:ProfileID	Profile identifier	tir14-002
1 .. 1	cbc:ID	Document identifier	tir14-003
1 .. 1	cbc:IssueDate	Document issue date	tir14-004
0 .. 1	cbc:TaxPointDate	Tax point date	tir14-006
0 .. 1	cbc:Note	Document level textual note	tir14-005
1 .. 1	cbc:DocumentCurrencyCode	Credit note currency code	tir14-007
0 .. 1	cbc:TaxCurrencyCode	Tax Currency Code	OP-T14-015
0 .. 1	cbc:AccountingCost	Customers accounting string	tir14-008
<b>cac:InvoicePeriod</b>			
0 .. 1	cbc:StartDate	Period start date	tir14-009
0 .. 1	cbc:EndDate	Period end date	tir14-010
<b>cac:OrderReference</b>			
1 .. 1	cbc:ID	Order reference identifier	OP-T14-003
<b>cac:BillingReference</b>			
<b>cac:InvoiceDocumentReference</b>			
1 .. 1	cbc:ID	Document identifier	tir14-118
0 .. 1	cbc:IssueDate	Document issuing date	tir14-119
<b>cac:CreditNoteDocumentReference</b>			
1 .. 1	cbc:ID	Document identifier	tir14-118
0 .. 1	cbc:IssueDate	Document issuing date	tir14-119
<b>cac:ContractDocumentReference</b>			
1 .. 1	cbc:ID	Reference identifier	tir14-012
0 .. 1	cbc:DocumentTypeCode	Contract type, coded	tir14-084
0 .. 1	cbc:DocumentType	Reference type	tir14-083
<b>cac:AdditionalDocumentReference</b>			
1 .. 1	cbc:ID	Document identifier	tir14-089
0 .. 1	cbc:DocumentType	Document description	tir14-079
<b>cac:Attachment</b>			
0 .. 1	cbc:EmbeddedDocumentBinaryObject	Attached binary object	tir14-013
<b>cac:ExternalReference</b>			
0 .. 1	cbc:URI	External document URI	tir14-124
<b>cac:AccountingSupplierParty</b>			
<b>cac:Party</b>			
0 .. 1	cbc:EndpointID	Seller electronic address	tir14-097
<b>cac:PartyIdentification</b>			
1 .. 1	cbc:ID	Seller standard identifier	tir14-085
<b>cac:PartyName</b>			
1 .. 1	cbc:Name	Seller name	tir14-014
<b>cac:PostalAddress</b>			
0 .. 1	cbc:StreetName	Address line 1	tir14-015
0 .. 1	cbc:AdditionalStreetName	Address line 2	tir14-086
0 .. 1	cbc:CityName	City	tir14-016
0 .. 1	cbc:PostalZone	Post code	tir14-017
0 .. 1	cbc:CountrySubentity	Country subdivision	tir14-018
<b>cac:Country</b>			
1 .. 1	cbc:IdentificationCode	Country code	tir14-019
<b>cac:PartyTaxScheme</b>			
0 .. 1	cbc:CompanyID	Seller VAT identifier	tir14-020
0 .. 1	cbc:ExemptionReason	Sellers tax registration status	tir14-098
1 .. 1	cbc:TaxScheme		

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Occurrence	Element/Attribute	BII Business Term	Info req.
1 .. 1	cbc:ID	Tax Scheme ID	22
0 .. 1	cac:PartyLegalEntity		
0 .. 1	cbc:RegistrationName	Seller legal registration name	tir14-108
0 .. 1	cbc:CompanyID	Seller legal registration identifier	tir14-021
0 .. 1	cac:RegistrationAddress		
0 .. 1	cbc:CityName	Seller legal registration city	tir14-106
0 .. 1	cac:Country		
1 .. 1	cbc:IdentificationCode	Seller legal registration country	tir14-109
0 .. 1	cac:Contact		
0 .. 1	cbc:ID	Contact identifier	OP-T14-002
0 .. 1	cbc:Name	Contact person name	tir14-025
0 .. 1	cbc:Telephone	Contact telephone number	tir14-022
0 .. 1	cbc:Telefax	Contact fax number	tir14-023
0 .. 1	cbc:ElectronicMail	Contact email address	tir14-024
1 .. 1	cac:AccountingCustomerParty		
1 .. 1	cac:Party		
0 .. 1	cbc:EndpointID	Buyers electronic address	tir14-099
0 .. 1	cac:PartyIdentification		
1 .. 1	cbc:ID	Buyer standard identifier	tir14-087
1 .. 1	cac:PartyName		
1 .. 1	cbc:Name	Buyer name	tir14-026
1 .. 1	cac:PostalAddress		
0 .. 1	cbc:StreetName	Address line 1	tir14-027
0 .. 1	cbc:AdditionalStreetName	Address line 2	tir14-088
0 .. 1	cbc:CityName	City	tir14-028
0 .. 1	cbc:PostalZone	Post code	tir14-029
0 .. 1	cbc:CountrySubentity	Country subdivision	tir14-030
0 .. 1	cac:Country		
1 .. 1	cbc:IdentificationCode	Country code	tir14-031
0 .. 1	cac:PartyTaxScheme		
0 .. 1	cbc:CompanyID	Buyer VAT identifier	tir14-032
1 .. 1	cac:TaxScheme		
1 .. 1	cbc:ID	Tax Scheme ID	22
0 .. 1	cac:PartyLegalEntity		
0 .. 1	cbc:RegistrationName	Buyers legal registration name	OP-T14-001
0 .. 1	cbc:CompanyID	Buyer legal registration identifier	tir14-033
0 .. 1	cac:Contact		
0 .. 1	cbc:ID	Buyers reference identifier	tir14-082
0 .. 1	cbc:Name	Contact person name	tir14-037
0 .. 1	cbc:Telephone	Contact telephone number	tir14-034
0 .. 1	cbc:Telefax	Contact fax number	tir14-035
0 .. 1	cbc:ElectronicMail	Contact email address	tir14-036
0 .. 1	cac:PayeeParty		
0 .. 1	cac:PartyIdentification		
1 .. 1	cbc:ID	Payee identifier	tir14-111
0 .. 1	cac:PartyName		
1 .. 1	cbc:Name	Payee name	tir14-110
0 .. 1	cac:PartyLegalEntity		
0 .. 1	cbc:CompanyID	Payee legal registration identifier	tir14-112
0 .. 1	cac:TaxRepresentativeParty		
1 .. 1	cac:PartyName		
1 .. 1	cbc:Name	Party name	tir14-122
0 .. 1	cac:PartyTaxScheme		
0 .. 1	cbc:CompanyID	Party VAT identifier	tir14-123
1 .. 1	cac:TaxScheme		

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Occurrence	Element/Attribute	BII Business Term	Info req.
0 .. 1	└cbc:ID	Tax Scheme ID	22
<b>0 .. 1</b>	└cac:Delivery		
0 .. 1	└cbc:ActualDeliveryDate	Delivery date	OP-T14-016
<b>0 .. 1</b>	└cac:DeliveryLocation		
0 .. 1	└cbc:ID	Delivered to location identifier	OP-T14-017
<b>0 .. 1</b>	└cac:Address		
0 .. 1	└cbc:StreetName	Address line 1	OP-T14-018a
0 .. 1	└cbc:AdditionalStreetName	Address line 2	OP-T14-018b
0 .. 1	└cbc:CityName	City	OP-T14-018c
0 .. 1	└cbc:PostalZone	Post code	OP-T14-018d
0 .. 1	└cbc:CountrySubentity	Country Subdivision	OP-T14-018e
<b>0 .. 1</b>	└cac:Country		
1 .. 1	└cbc:IdentificationCode	Country code	OP-T14-018f
<b>0 .. unbounded</b>	└cac:PaymentMeans		
1 .. 1	└cbc:PaymentMeansCode	Payment means type	OP-T14-019
0 .. 1	└cbc:PaymentDueDate	Payment due date	OP-T14-020
0 .. 1	└cbc:PaymentChannelCode	Payment Channel Code	OP-T14-005
0 .. 1	└cbc:PaymentID	Sellers payment identifier	OP-T14-021
<b>0 .. 1</b>	└cac:CardAccount		
1 .. 1	└cbc:PrimaryAccountNumberID	Card number	OP-T14-022
1 .. 1	└cbc:NetworkID	Card type	OP-T14-023
<b>0 .. 1</b>	└cac:PayeeFinancialAccount		
0 .. 1	└cbc:ID	Account identifier	OP-T14-024
<b>0 .. 1</b>	└cac:FinancialInstitutionBranch		
0 .. 1	└cbc:ID	Financial institution branch identifier	OP-T14-025
<b>0 .. 1</b>	└cac:FinancialInstitution		
0 .. 1	└cbc:ID	Financial institution identifier	OP-T14-026
0 .. 1	└cbc:Name	Financial Institution Name	OP-T14-006
<b>0 .. 1</b>	└cac:Address		
0 .. 1	└cbc:StreetName	Address line 1	OP-T14-007a
0 .. 1	└cbc:AdditionalStreetName	Address line 2	OP-T14-007b
0 .. 1	└cbc:CityName	City	OP-T14-007c
0 .. 1	└cbc:PostalZone	Post code	OP-T14-007d
0 .. 1	└cbc:CountrySubentity	Country subdivision	OP-T14-007e
<b>0 .. 1</b>	└cac:Country		
0 .. 1	└cbc:IdentificationCode	Country code	OP-T14-007f
<b>0 .. unbounded</b>	└cac:PaymentTerms		
0 .. 1	└cbc:Note	Payment terms	OP-T14-027
<b>0 .. 1</b>	└cac:TaxExchangeRate		
1 .. 1	└cbc:SourceCurrencyCode	Source Currency code	OP-T14-009
1 .. 1	└cbc:TargetCurrencyCode	Target Currency code	OP-T14-010
1 .. 1	└cbc:CalculationRate	Calculation rate	OP-T14-011
1 .. 1	└cbc:MathematicOperatorCode	Operator code	OP-T14-012
0 .. 1	└cbc:Date	Exchange rate date	OP-T14-013
<b>0 .. unbounded</b>	└cac:AllowanceCharge		
1 .. 1	└cbc:ChargeIndicator	Charge Indicator	OP-T14-008
0 .. 1	└cbc:AllowanceChargeReasonCode	Allowance and charges reason code	tir14-092
1 .. 1	└cbc:AllowanceChargeReason	Allowance and charges reason	tir14-091
1 .. 1	└cbc:Amount	Allowance and charge amount	tir14-047
<b>0 .. 1</b>	└cac:TaxCategory		
1 .. 1	└cbc:ID	Allowance and charge VAT category	tir14-048
0 .. 1	└cbc:Percent	Allowance and charge VAT percentage	tir14-114
<b>1 .. 1</b>	└cac:TaxScheme		
1 .. 1	└cbc:ID	Tax Scheme ID	22
<b>0 .. 1</b>	└cac:TaxTotal		

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Occurrence	Element/Attribute	BII Business Term	Info req.
1 .. 1	cbc:TaxAmount	VAT total amount	tir14-049
0 .. unbounded	cac:TaxSubtotal		
1 .. 1	cbc:TaxableAmount	VAT category taxable amount	tir14-050
1 .. 1	cbc:TaxAmount	VAT category tax amount	tir14-051
0 .. 1	cbc:TransactionCurrencyTaxAmount	Transaction Currency TaxAmount	OP-T14-014
1 .. 1	cac:TaxCategory		
1 .. 1	cbc:ID	VAT category code	tir14-052
1 .. 1	cbc:Percent	VAT category percentage	tir14-096
0 .. 1	cbc:TaxExemptionReason	VAT exemption reason text	tir14-053
1 .. 1	cac:TaxScheme		
1 .. 1	cbc:ID	Tax Scheme ID	22
1 .. 1	cac:LegalMonetaryTotal		
1 .. 1	cbc:LineExtensionAmount	Sum of line amounts	tir14-054
1 .. 1	cbc:TaxExclusiveAmount	Document total without VAT	tir14-055
1 .. 1	cbc:TaxInclusiveAmount	Document total including VAT	tir14-056
0 .. 1	cbc:AllowanceTotalAmount	Sum of allowances on document level	tir14-057
0 .. 1	cbc:ChargeTotalAmount	Sum of charges on document level	tir14-058
0 .. 1	cbc:PrepaidAmount	Paid amounts	tir14-059
0 .. 1	cbc:PayableRoundingAmount	Rounding of document total	tir14-060
1 .. 1	cbc:PayableAmount	Amount for payment	tir14-061
1 .. unbounded	cac:CreditNoteLine		
1 .. 1	cbc:ID	Credit note line identifier	tir14-062
0 .. 1	cbc:Note	Line textual note	tir14-063
1 .. 1	cbc:CreditedQuantity	Credited quantity	tir14-064
1 .. 1	cbc:LineExtensionAmount	Credit note line net amount	tir14-065
0 .. 1	cbc:AccountingCost	Customers accounting string	tir14-107
0 .. 1	cac:InvoicePeriod		
0 .. 1	cbc:StartDate	Period start date	tir14-125
0 .. 1	cbc:EndDate	Period end date	tir14-126
0 .. 1	cac:OrderLineReference		
1 .. 1	cbc:LineID	Credit note line to order line reference	tir14-066
0 .. 1	cac:BillingReference		
0 .. 1	cac:InvoiceDocumentReference		
1 .. 1	cbc:ID	Invoice document reference	OP-T14-033
0 .. 1	cac:CreditNoteDocumentReference		
1 .. 1	cbc:ID	Credit note document reference	OP-T14-034
0 .. 1	cac:BillingReferenceLine		
1 .. 1	cbc:ID	Credit note line to invoice line reference	tir14-127
0 .. unbounded	cac:Delivery		
0 .. 1	cbc:ActualDeliveryDate	Delivery date	OP-T14-029
0 .. 1	cac:DeliveryLocation		
0 .. 1	cbc:ID	Delivered to location identifier	OP-T14-028
0 .. 1	cac:Address		
0 .. 1	cbc:StreetName	Address line 1	OP-T14-030a
0 .. 1	cbc:AdditionalStreetName	Address line 2	OP-T14-030b
0 .. 1	cbc:CityName	City	OP-T14-030c
0 .. 1	cbc:PostalZone	Post code	OP-T14-030d
0 .. 1	cbc:CountrySubentity	Country Subdivision	OP-T14-030e
0 .. 1	cac:Country		
0 .. 1	cbc:IdentificationCode	Country code	OP-T14-030f
0 .. 1	cac:TaxTotal		
1 .. 1	cbc:TaxAmount	Line VAT amount	tir14-116
0 .. unbounded	cac:AllowanceCharge		

PEPPOL Business Interoperability Specifications  
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Occurrence	Element/Attribute	BII Business Term	Info req.
1 .. 1	<b>cbc:ChargeIndicator</b>	Charge Indicator	OP-T14-031
1 .. 1	<b>cbc:AllowanceChargeReason</b>	Allowance and charges reason	tir14-078
1 .. 1	<b>cbc:Amount</b>	Allowance and charge amount	tir14-067
<b>1 .. 1</b>	<b>cac:Item</b>		
0 .. 1	<b>cbc:Description</b>	Item description	OP-T14-032
1 .. 1	<b>cbc:Name</b>	Item name	tir14-068
<b>0 .. 1</b>	<b>cac:SellersItemIdentification</b>		
1 .. 1	<b>cbc:ID</b>	Item sellers identifier	tir14-069
<b>0 .. 1</b>	<b>cac:StandardItemIdentification</b>		
1 .. 1	<b>cbc:ID</b>	Item standard identifier	tir14-070
<b>0 .. 1</b>	<b>cac:OriginCountry</b>		
1 .. 1	<b>cbc:IdentificationCode</b>	Item country of origin	tir14-095
<b>0 .. unbounded</b>	<b>cac:CommodityClassification</b>		
0 .. 1	<b>cbc:CommodityCode</b>	Item commodity classification	tir14-071
0 .. 1	<b>cbc:ItemClassificationCode</b>	Item CPV classification code	tir14-121
<b>0 .. 1</b>	<b>cac:ClassifiedTaxCategory</b>		
1 .. 1	<b>cbc:ID</b>	Item VAT category code	tir14-072
0 .. 1	<b>cbc:Percent</b>	Line VAT rate	tir14-115
<b>1 .. 1</b>	<b>cac:TaxScheme</b>		
1 .. 1	<b>cbc:ID</b>	Tax Scheme ID	25
<b>0 .. unbounded</b>	<b>cac:AdditionalItemProperty</b>		
1 .. 1	<b>cbc:Name</b>	Item attributes	tir14-073
1 .. 1	<b>cbc:Value</b>	Item attributes	tir14-073
<b>0 .. 1</b>	<b>cac:Price</b>		
1 .. 1	<b>cbc:PriceAmount</b>	Item price	tir14-075
0 .. 1	<b>cbc:BaseQuantity</b>	Base quantity	tir14-074
<b>0 .. unbounded</b>	<b>cac:AllowanceCharge</b>		
1 .. 1	<b>cbc:ChargeIndicator</b>	Charge Indicator	OP-T14-031
1 .. 1	<b>cbc:Amount</b>	Item price discount	tir14-076
0 .. 1	<b>cbc:BaseAmount</b>	Item list price	tir14-077

## 12.1.2 Details

Element/Attribute	Description	Usage/Rules/Code lists
<b>CreditNote</b>	<b>Type</b> CreditNoteType	
<b>cbc:UBLVersionID</b>	<b>Occurrence</b> 1 .. 1 <b>Type</b> cbc:UBLVersionIDType	
<b>cbc:CustomizationID</b>	<b>Occurrence</b> 1 .. 1 <b>Type</b> cbc:CustomizationIDType <b>Info req.ID</b> tir14-001	<b>Term name</b> <b>Customization identifier</b> <i>Identifies the specification of content and rules that apply to the transaction. Identifying the customization/implementation guide/contextualization of the syntax message and its extension that applies to the credit note transaction, enables the receiver to apply the correct validation to the received document as well as to route the document to an appropriate service for processing.</i> <b>Rules</b> BII2-T14-R001 - A credit note MUST have a customization identifier
<b>cbc:ProfileID</b>	<b>Occurrence</b> 1 .. 1 <b>Type</b> cbc:ProfileIDType <b>Info req.ID</b> tir14-002	<b>Term name</b> <b>Profile identifier</b> <i>Identifies the BII profile or business process context in which the transaction appears. Identifying the profile or business process context in which the transaction appears enables the buyer to direct the message to an appropriate service as well as controlling its relation to other documents exchanged as part of the same process.</i> <b>Rules</b> BII2-T14-R002 - A credit note MUST have a business process identifier
<b>cbc:ID</b>	<b>Occurrence</b> 1 .. 1 <b>Type</b> cbc:IDType <b>Info req.ID</b> tir14-003 <b>Bus req.ID</b> tbr14-024	<b>Term name</b> <b>Document identifier</b> <i>An credit note instance must contain an identifier. An credit note identifier enables positive referencing the document instance for various purposes including referencing between documents that are part of the same process.</i> <b>Rules</b> BII2-T14-R003 - A credit note MUST have a credit note identifier
<b>cbc:IssueDate</b>	<b>Occurrence</b> 1 .. 1 <b>Type</b> cbc:IssueDateType <b>Info req.ID</b> tir14-004 <b>Bus req.ID</b> tbr14-024	<b>Term name</b> <b>Document issue date</b> <i>The issue date of an credit note is required by EU directives as well as country laws. A credit note must therefore contain the date on which it was issued.</i> <b>Rules</b> BII2-T14-R004 - A credit note MUST have a credit note issue date

Element/Attribute	Description	Usage/Rules/Code lists
<b>cbc:TaxPointDate</b>	<b>Occurrence</b> 0 .. 1 <b>Type</b> cbc:TaxPointDateType <b>Info req.ID</b> tir14-006 <b>Bus req.ID</b> tbr14-024	<b>Term name</b> Tax point date <b>Bill Usage</b> The date applicable VAT
<b>cbc:Note</b>	<b>Occurrence</b> 0 .. 1 <b>Type</b> cbc:NoteType <b>Info req.ID</b> tir14-005 <b>Bus req.ID</b> tbr14-029, tbr14-035	<b>Term name</b> Document level textual note <b>Bill Usage</b> The textual note provides the seller a means for providing unstructured information that is relevant to the credit note. This can be notes or other similar information that is not contained explicitly in another qualified element. Information given in as textual notes is mainly intended for manual processing. When “clauses” or “declarations” are used they should be stated in full in the note element.
<b>cbc:DocumentCurrencyCode</b>	<b>Occurrence</b> 1 .. 1 <b>Type</b> cbc:DocumentCurrencyCodeType <b>Info req.ID</b> tir14-007 <b>Bus req.ID</b> tbr14-028	<b>Term name</b> Credit note currency code <b>Bill Usage</b> The currency in which the monetary amounts are stated must be stated in the credit note.  <b>Rules</b> BII2-T14-R005 - A credit note MUST specify the currency code for the document CL-014-002 - DocumentCurrencyCode MUST be coded using ISO code list 4217
<b>listID</b>	<b>Type</b> xs:normalizedString <b>Use</b> required	<b>Rules</b> EUGEN-T14-R026 - A currency code element MUST have a list identifier attribute “ISO4217”.
<b>cbc:TaxCurrencyCode</b>	<b>Occurrence</b> 0 .. 1 <b>Type</b> cbc:TaxCurrencyCodeType <b>Info req.ID</b> OP-T14-015	<b>Term name</b> Tax Currency Code <b>Bill Usage</b> The currency used for tax.  <b>Rules</b> OP-T14-R009 - TaxCurrencyCode MUST be coded using ISO code list 4217
<b>listID</b>	<b>Type</b> xs:normalizedString <b>Use</b> required	<b>Rules</b> EUGEN-T14-R026 - A currency code element MUST have a list identifier attribute “ISO4217”.
<b>cbc:AccountingCost</b>	<b>Occurrence</b> 0 .. 1 <b>Type</b> cbc:AccountingCostType <b>Info req.ID</b> tir14-008 <b>Bus req.ID</b> tbr14-008	<b>Term name</b> Customers accounting string <b>Bill Usage</b> The credit note may contain a reference to the buyer's accounting code applied to the credit note as a whole, expressed as text rather than a code in order to facilitate automation in booking into accounts following an order to credit note transformation.
<b>cac:InvoicePeriod</b>	<b>Occurrence</b> 0 .. 1 <b>Type</b> cac:PeriodType	



Element/Attribute	Description	Usage/Rules/Code lists
<ul style="list-style-type: none"> <li>cbc:StartDate</li> </ul>	<p><b>Occurrence</b> 0 .. 1  <b>Type</b> cbc:StartDateType  <b>Info req.ID</b> tir14-009  <b>Bus req.ID</b> tbr14-024</p>	<p><b>Term name</b> <b>Period start date</b>  <b>BII Usage</b> <i>The date on which the period starts. The start dates counts as part of the period. For credit notes that charge for services or items delivered over a time period is necessary to be able to state the start date of the period for which the credit note relates such as for metered services and subscriptions.</i></p> <p><b>Rules</b> BII2-T14-R023 - Each credit note period information MUST have a credit note period start date</p>
<ul style="list-style-type: none"> <li>cbc:EndDate</li> </ul>	<p><b>Occurrence</b> 0 .. 1  <b>Type</b> cbc:EndDateType  <b>Info req.ID</b> tir14-010  <b>Bus req.ID</b> tbr14-024</p>	<p><b>Term name</b> <b>Period end date</b>  <b>BII Usage</b> <i>The date on which the period ends. The end date counts as part of the period. It must be possible to state the end date of the period for which the credit note relates such as for metered services and subscriptions.</i></p> <p><b>Rules</b> BII2-T14-R031 - A credit note period end date MUST be later or equal to a credit note period start date  BII2-T14-R024 - Each credit note period information MUST have a credit note period end date</p>
<ul style="list-style-type: none"> <li>cac:OrderReference</li> <li> <ul style="list-style-type: none"> <li>cbc:ID</li> </ul> </li> </ul>	<p><b>Occurrence</b> 0 .. 1  <b>Type</b> cac:OrderReferenceType</p> <p><b>Occurrence</b> 1 .. 1  <b>Type</b> cbc:IDType  <b>Info req.ID</b> OP-T14-003</p>	<p><b>Term name</b> <b>Order reference identifier</b>  <b>BII Usage</b> <i>Identifies the referenced Order assigned by the buyer. To facilitate order-credit note matching an credit note may contain an identifier of an order (issued by the buyer) that the credit note relates to. An credit note may only reference one order.</i></p>
<ul style="list-style-type: none"> <li>cac:BillingReference</li> <li> <ul style="list-style-type: none"> <li>cac:InvoiceDocumentReference</li> <li> <ul style="list-style-type: none"> <li>cbc:ID</li> <li>cbc:IssueDate</li> </ul> </li> <li>cac:CreditNoteDocumentReference</li> </ul> </li> </ul>	<p><b>Occurrence</b> 0 .. unbounded  <b>Type</b> cac:BillingReferenceType</p> <p><b>Occurrence</b> 0 .. 1  <b>Type</b> cac:DocumentReferenceType</p> <p><b>Occurrence</b> 1 .. 1  <b>Type</b> cbc:IDType  <b>Info req.ID</b> tir14-118  <b>Bus req.ID</b> tbr14-050</p> <p><b>Occurrence</b> 0 .. 1  <b>Type</b> cbc:IssueDateType  <b>Info req.ID</b> tir14-119  <b>Bus req.ID</b> tbr14-050</p> <p><b>Occurrence</b> 0 .. 1</p>	<p><b>Rules</b> EUGEN-T14-R047 - A credit note MUST refer either to an invoice or a credit note</p> <p><b>Term name</b> <b>Document identifier</b>  <b>BII Usage</b> <i>The identifier of the reference document.</i></p> <p><b>Term name</b> <b>Document issuing date</b>  <b>BII Usage</b> <i>The date when the reference billing document was issued.</i></p>

Element/Attribute	Description	Usage/Rules/Code lists
<ul style="list-style-type: none"> <li>cbc:ID</li> </ul>	<p><b>Type</b> cac:DocumentReferenceType</p> <p><b>Occurrence</b> 1 .. 1</p> <p><b>Type</b> cbc:IDType</p> <p><b>Info req.ID</b> tir14-118</p> <p><b>Bus req.ID</b> tbr14-050</p>	<p><b>Term name</b> Document identifier</p> <p><b>Bill Usage</b> The identifier of the reference document.</p>
<ul style="list-style-type: none"> <li>cbc:IssueDate</li> </ul>	<p><b>Occurrence</b> 0 .. 1</p> <p><b>Type</b> cbc:IssueDateType</p> <p><b>Info req.ID</b> tir14-119</p> <p><b>Bus req.ID</b> tbr14-050</p>	<p><b>Term name</b> Document issuing date</p> <p><b>Bill Usage</b> The date when the reference billing document was issued.</p>
<ul style="list-style-type: none"> <li>cac:ContractDocumentReference</li> </ul>	<p><b>Occurrence</b> 0 .. 1</p> <p><b>Type</b> cac:DocumentReferenceType</p>	
<ul style="list-style-type: none"> <li> <ul style="list-style-type: none"> <li>cbc:ID</li> </ul> </li> </ul>	<p><b>Occurrence</b> 1 .. 1</p> <p><b>Type</b> cbc:IDType</p> <p><b>Info req.ID</b> tir14-012</p> <p><b>Bus req.ID</b> tbr14-003</p>	<p><b>Term name</b> Reference identifier</p> <p><b>Bill Usage</b> Positive identification of the reference such as a unique identifier. To positively identify relevant contractual issues the credit note may contain an identifier of a contract that applies to the credit note.</p>
<ul style="list-style-type: none"> <li> <ul style="list-style-type: none"> <li>cbc:DocumentTypeCode</li> </ul> </li> </ul>	<p><b>Occurrence</b> 0 .. 1</p> <p><b>Type</b> cbc:DocumentTypeCodeType</p> <p><b>Info req.ID</b> tir14-084</p> <p><b>Bus req.ID</b> tbr14-003</p>	<p><b>Term name</b> Contract type, coded</p> <p><b>Bill Usage</b> A credit note may contain the type of contract that is referred to (such as framework agreement) in a coded way to enable automated processing based on the contract type.</p> <p><b>Code List ID:</b> UNCL1001</p> <p><b>Rules</b> OP-T14-R001 - Contract document type code MUST be coded using UNCL 1001 list BI2 subset.</p>
<ul style="list-style-type: none"> <li> <ul style="list-style-type: none"> <li>listID</li> </ul> </li> </ul>	<p><b>Type</b> xs:normalizedString</p> <p><b>Use</b> required</p>	<p><b>Rules</b> EUGEN-T14-R033 - A document type code MUST have a list identifier attribute "UNCL1001".</p>
<ul style="list-style-type: none"> <li> <ul style="list-style-type: none"> <li>cbc:DocumentType</li> </ul> </li> </ul>	<p><b>Occurrence</b> 0 .. 1</p> <p><b>Type</b> cbc:DocumentTypeType</p> <p><b>Info req.ID</b> tir14-083</p> <p><b>Bus req.ID</b> tbr14-003</p>	<p><b>Term name</b> Reference type</p> <p><b>Bill Usage</b> The short description of what is reference such as contract type, document type , meter etc. A credit note may contain the type of contract that is referred to (such as framework agreement)</p>
<ul style="list-style-type: none"> <li>cac:AdditionalDocumentReference</li> </ul>	<p><b>Occurrence</b> 0 .. unbounded</p> <p><b>Type</b> cac:DocumentReferenceType</p>	
<ul style="list-style-type: none"> <li> <ul style="list-style-type: none"> <li>cbc:ID</li> </ul> </li> </ul>	<p><b>Occurrence</b> 1 .. 1</p> <p><b>Type</b> cbc:IDType</p> <p><b>Info req.ID</b> tir14-089</p> <p><b>Bus req.ID</b> tbr14-050</p>	<p><b>Term name</b> Document identifier</p> <p><b>Bill Usage</b> An identifier for the referenced document.</p>

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Element/Attribute	Description	Usage/Rules/Code lists
<b>cbc:DocumentType</b>	<b>Occurrence</b> 0 .. 1 <b>Type</b> cbc:DocumentTypeType <b>Info req.ID</b> tir14-079 <b>Bus req.ID</b> tbr14-050	<b>Term name</b> Document description <b>BII Usage</b> A short description of the document type.
<b>cac:Attachment</b>	<b>Occurrence</b> 0 .. 1 <b>Type</b> cac:AttachmentType	
<b>cbc:EmbeddedDocumentBinaryObject</b>	<b>Occurrence</b> 0 .. 1 <b>Type</b> cbc:EmbeddedDocumentBinaryObjectType <b>Info req.ID</b> tir14-013 <b>Bus req.ID</b> tbr14-004	<b>Term name</b> Attached binary object <b>BII Usage</b> The attached document embedded as binary object. A credit note may contain an attached electronic document as an encoded object in the credit note in order to provide supporting documents such as timesheets, usages reports etc. The seller can only expect the receiver to process attachments according to rule.
<i>mimeCode</i>	<b>Type</b> xs:normalizedString <b>Use</b> required	<b>Rules</b> CL-T14-R008 - For Mime code in attribute use <b>Code List ID:</b> MIMEMediaTypes
<b>cac:ExternalReference</b>	<b>Occurrence</b> 0 .. 1 <b>Type</b> cac:ExternalReferenceType	
<b>cbc:URI</b>	<b>Occurrence</b> 0 .. 1 <b>Type</b> cbc:URIType <b>Info req.ID</b> tir14-124 <b>Bus req.ID</b> tbr14-004	<b>Term name</b> External document URI <b>BII Usage</b> The Uniform Resource Identifier (URI) that identifies where the external document is located.
<b>cac:AccountingSupplierParty</b>	<b>Occurrence</b> 1 .. 1 <b>Type</b> cac:SupplierPartyType	
<b>cac:Party</b>	<b>Occurrence</b> 1 .. 1 <b>Type</b> cac:PartyType	
<b>cbc:EndpointID</b>	<b>Occurrence</b> 0 .. 1 <b>Type</b> cbc:EndpointIDType <b>Info req.ID</b> tir14-097 <b>Bus req.ID</b> tbr14-037	<b>Term name</b> Seller electronic address <b>BII Usage</b> A credit note may contain the sellers electronic address. The address can be of any format and the format should be identified in the message.
<i>schemeID</i>	<b>Type</b> xs:normalizedString <b>Use</b> required	<b>Rules</b> EUGEN-T14-R023 - An endpoint identifier MUST have a scheme identifier attribute. <b>Rules</b> OP-T14-R002 - An Endpoint Identifier Scheme MUST be from the list of PEPPOL Party Identifiers described in the "PEPPOL Policy for using Identifiers".
<b>cac:PartyIdentification</b>	<b>Occurrence</b> 0 .. 1 <b>Type</b> cac:PartyIdentificationType	

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Element/Attribute	Description	Usage/Rules/Code lists
cbc:ID	<b>Occurrence</b> 1 .. 1 <b>Type</b> cbc:IDType <b>Info req.ID</b> tir14-085 <b>Bus req.ID</b> tbr14-005	<b>Term name</b> <b>Seller standard identifier</b> <b>BII Usage</b> <i>A credit note may contain a registered identifier for the seller. Information referenced by the identifier is not considered part of the message (i.e. the buyer is not required to look up the identifier in the relevant registry and process additional information)</i>  <b>Rules</b> BII2-T14-R006 - A credit note MUST have a seller name and/or a seller identifier EUGEN-T14-R024 - A party identifier MUST have a scheme identifier attribute.
schemeID	<b>Type</b> xs:normalizedString <b>Use</b> required	<b>Rules</b> OP-T14-R003 -A Party Identifier Scheme MUST be from the list of PEPPOL Party Identifiers described in the "PEPPOL Policy for using Identifiers".
cac:PartyName	<b>Occurrence</b> 1 .. 1 <b>Type</b> cac:PartyNameType	
cbc:Name	<b>Occurrence</b> 1 .. 1 <b>Type</b> cbc:NameType <b>Info req.ID</b> tir14-014 <b>Bus req.ID</b> tbr14-024, tbr14-048	<b>Term name</b> <b>Seller name</b> <b>BII Usage</b> <i>A credit note must contain the name of the seller.</i>  <b>Rules</b> EUGEN-T14-R035 - A credit note MUST have a seller name
cac:PostalAddress	<b>Occurrence</b> 1 .. 1 <b>Type</b> cac:AddressType	<b>Rules</b> EUGEN-T14-R037 - A credit note MUST have a seller postal address
cbc:StreetName	<b>Occurrence</b> 0 .. 1 <b>Type</b> cbc:StreetNameType <b>Info req.ID</b> tir14-015 <b>Bus req.ID</b> tbr14-016, tbr14-024	<b>Term name</b> <b>Address line 1</b> <b>BII Usage</b> <i>The main address line in a postal address usually the street name and number. A credit note must contain the seller's street name and number or P.O.box.</i>
cbc:AdditionalStreetName	<b>Occurrence</b> 0 .. 1 <b>Type</b> cbc:AdditionalStreetNameType <b>Info req.ID</b> tir14-086 <b>Bus req.ID</b> tbr14-016, tbr14-024	<b>Term name</b> <b>Address line 2</b> <b>BII Usage</b> <i>An additional address line in a postal address that can be used to give further details supplementing the main line. Common use are secondary house number in a complex or in a building. A credit note may contain an additional address line for seller address.</i>
cbc:CityName	<b>Occurrence</b> 0 .. 1 <b>Type</b> cbc:CityNameType <b>Info req.ID</b> tir14-016 <b>Bus req.ID</b> tbr14-016, tbr14-024	<b>Term name</b> <b>City</b> <b>BII Usage</b> <i>The common name of the city where the postal address is. The name is written in full rather than as a code. A credit note must contain the seller's city.</i>

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Element/Attribute	Description	Usage/Rules/Code lists
<ul style="list-style-type: none"> <li>cbc:PostalZone</li> </ul>	<b>Occurrence</b> 0 .. 1 <b>Type</b> cbc:PostalZoneType <b>Info req.ID</b> tir14-017 <b>Bus req.ID</b> tbr14-016, tbr14-024	<b>Term name</b> Post code <b>BII Usage</b> The identifier for an addressable group of properties according to the relevant national postal service, such as a ZIP code or Post Code. A credit note may contain the seller's post code.
<ul style="list-style-type: none"> <li>cbc:CountrySubentity</li> </ul>	<b>Occurrence</b> 0 .. 1 <b>Type</b> cbc:CountrySubentityType <b>Info req.ID</b> tir14-018 <b>Bus req.ID</b> tbr14-016, tbr14-024	<b>Term name</b> Country subdivision <b>BII Usage</b> For specifying a region, county, state, province etc. within a country by using text. In some countries regions or other type of country sub divisions are commonly used. A credit note may contain that information.
<ul style="list-style-type: none"> <li>cac:Country</li> </ul>	<b>Occurrence</b> 0 .. 1 <b>Type</b> cac:CountryType	
<ul style="list-style-type: none"> <li>cbc:IdentificationCode</li> </ul>	<b>Occurrence</b> 1 .. 1 <b>Type</b> cbc:IdentificationCodeType <b>Info req.ID</b> tir14-019 <b>Bus req.ID</b> tbr14-016, tbr14-024	<b>Term name</b> Country code <b>BII Usage</b> The country where the address is. The country should always be given by using ISO code 3166 alpha 2 The seller's address country must be contained in a credit note in the form of a two letter code (ISO 3166-1 alpha-2). <b>Code List ID:</b> ISO3166-1:Alpha2 <b>Rules</b> CL-T14-R004 - Country codes in a credit note MUST be coded using ISO code list 3166-1
<ul style="list-style-type: none"> <li>listID</li> </ul>	<b>Type</b> xs:normalizedString <b>Use</b> required	<b>Rules</b> EUGEN-T14-R027 - A country identification code MUST have a list identifier attribute "ISO3166-1:Alpha2".
<ul style="list-style-type: none"> <li>cac:PartyTaxScheme</li> </ul>	<b>Occurrence</b> 0 .. 1 <b>Type</b> cac:PartyTaxSchemeType	
<ul style="list-style-type: none"> <li>cbc:CompanyID</li> </ul>	<b>Occurrence</b> 0 .. 1 <b>Type</b> cbc:CompanyIDType <b>Info req.ID</b> tir14-020 <b>Bus req.ID</b> tbr14-024	<b>Term name</b> Seller VAT identifier <b>BII Usage</b> When the credit note is a VAT credit note it must state the sellers VAT registration number and tax scheme. <b>Rules</b> BII2-T14-R044 - A seller VAT identifier MUST be provided if the credit note has a VAT total amount EUGEN-T14-R041 - The VAT identifier for the supplier SHOULD be prefixed with country code for companies with VAT registration in EU countries
<ul style="list-style-type: none"> <li>schemeID</li> </ul>	<b>Type</b> xs:normalizedString <b>Use</b> required	<b>Rules</b> OP-T14-R008 - A Party Company Identifier Scheme MUST be from the list of PEPPOL Party Identifiers described in the "PEPPOL Policy for using Identifiers".

Element/Attribute	Description	Usage/Rules/Code lists
cbc:ExemptionReason	<b>Occurrence</b> 0 .. 1 <b>Type</b> cbc:ExemptionReasonType <b>Info req.ID</b> tir14-098 <b>Bus req.ID</b> tbr14-038	<b>Term name</b> <b>Sellers tax registration status</b> <b>BII Usage</b> <i>A credit note may contain a textual identifier or code that enables the seller to state his registered status for tax purposes.</i>
cac:TaxScheme	<b>Occurrence</b> 1 .. 1 <b>Type</b> cac:TaxSchemeType	
cbc:ID	<b>Occurrence</b> 1 .. 1 <b>Type</b> cbc:IDType <b>Info req.ID</b> 22 <b>Default</b> VAT	<b>Term name</b> <b>Tax Scheme ID</b> <b>BII Usage</b> <i>Identifies the tax scheme</i>
cac:PartyLegalEntity	<b>Occurrence</b> 0 .. 1 <b>Type</b> cac:PartyLegalEntityType	
cbc:RegistrationName	<b>Occurrence</b> 0 .. 1 <b>Type</b> cbc:RegistrationNameType <b>Info req.ID</b> tir14-108 <b>Bus req.ID</b> tbr14-022	<b>Term name</b> <b>Seller legal registration name</b> <b>BII Usage</b> <i>The name under which the seller is legally registered.</i>  <b>Rules</b> EUGEN-T14-R039 - A supplier SHOULD provide information about its legal entity information
cbc:CompanyID	<b>Occurrence</b> 0 .. 1 <b>Type</b> cbc:CompanyIDType <b>Info req.ID</b> tir14-021 <b>Bus req.ID</b> tbr14-022	<b>Term name</b> <b>Seller legal registration identifier</b> <b>BII Usage</b> <i>A credit note may contain the identifier assigned to the party by the national company registrar.</i>  <b>Rules</b> EUGEN-T14-R039 - A supplier SHOULD provide information about its legal entity information
schemeID	<b>Type</b> xs:normalizedString <b>Use</b> required	<b>Rules</b> OP-T14-R008 - A Party Company Identifier Scheme MUST be from the list of PEPPOL Party Identifiers described in the "PEPPOL Policy for using Identifiers". EUGEN-T14-R054-A party legal entity company identifier SHOULD have a scheme identifier attribute.
cac:RegistrationAddress	<b>Occurrence</b> 0 .. 1 <b>Type</b> cac:AddressType	
cbc:CityName	<b>Occurrence</b> 0 .. 1 <b>Type</b> cbc:CityNameType <b>Info req.ID</b> tir14-106 <b>Bus req.ID</b> tbr14-022	<b>Term name</b> <b>Seller legal registration city</b> <b>BII Usage</b> <i>The name of the city where the seller is legally registered.</i>
cac:Country	<b>Occurrence</b> 0 .. 1 <b>Type</b> cac:CountryType	
cbc:IdentificationCode	<b>Occurrence</b> 1 .. 1 <b>Type</b> cbc:IdentificationCodeType <b>Info req.ID</b> tir14-109 <b>Bus req.ID</b> tbr14-022	<b>Term name</b> <b>Seller legal registration country</b> <b>BII Usage</b> <i>The country in which the seller is legally registered.</i> <b>Code List ID:</b> ISO3166-1:Alpha2  <b>Rules</b> CL-T14-R004 - Country codes in a credit note MUST be coded using ISO code list 3166-1
listID	<b>Type</b> xs:normalizedString <b>Use</b> optional	<b>Rules</b> EUGEN-T14-R027 - A country identification code MUST have a list identifier attribute "ISO3166-1:Alpha2".

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<b>cac:Contact</b>	Occurrence 0 .. 1 Type cac:ContactType	
<b>cbc:ID</b>	Occurrence 0 .. 1 Type cbc:IDType Info req.ID OP-T14-002	<b>Term name</b> Contact identifier <b>Bill Usage</b> An identifier for the Contact.
<b>cbc:Name</b>	Occurrence 0 .. 1 Type cbc:NameType Info req.ID tir14-025 Bus req.ID tbr14-007	<b>Term name</b> Contact person name <b>Bill Usage</b> The name of the contact person. A credit note may contain a person name for a relevant contact at the seller.
<b>cbc:Telephone</b>	Occurrence 0 .. 1 Type cbc:TelephoneType Info req.ID tir14-022 Bus req.ID tbr14-007	<b>Term name</b> Contact telephone number <b>Bill Usage</b> A phone number for the contact person. If the person has a direct number, this is that number. A credit note may contain a telephone number for a relevant contact at the seller.
<b>cbc:Telefax</b>	Occurrence 0 .. 1 Type cbc:TelefaxType Info req.ID tir14-023 Bus req.ID tbr14-007	<b>Term name</b> Contact fax number <b>Bill Usage</b> A fax number for the contact persons. A credit note may contain a telefax number for a relevant contact at the seller.
<b>cbc:ElectronicMail</b>	Occurrence 0 .. 1 Type cbc:ElectronicMailType Info req.ID tir14-024 Bus req.ID tbr14-007	<b>Term name</b> Contact email address <b>Bill Usage</b> The e-mail address for the contact person. If the person has a direct e-mail this is that email. A credit note may contain a telephone number for a relevant contact at the seller.
<b>cac:AccountingCustomerParty</b>	Occurrence 1 .. 1 Type cac:CustomerPartyType	
<b>cac:Party</b>	Occurrence 1 .. 1 Type cac:PartyType	
<b>cbc:EndpointID</b>	Occurrence 0 .. 1 Type cbc:EndpointIDType Info req.ID tir14-099 Bus req.ID tbr14-037	<b>Term name</b> Buyers electronic address <b>Bill Usage</b> A credit note may contain the buyers electronic address. The address can be of any format and the format should be identified in the message.
<b>schemaID</b>	Type xs:normalizedString Use required	<b>Rules</b> EUGEN-T14-R023 - An endpoint identifier MUST have a scheme identifier attribute.
<b>cac:PartyIdentification</b>	Occurrence 0 .. 1 Type cac:PartyIdentificationType	<b>Rules</b> OP-T14-R002 - An Endpoint Identifier Scheme MUST be from the list of PEPPOL Party Identifiers described in the "PEPPOL Policy for using Identifiers".

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Element/Attribute	Description	Usage/Rules/Code lists
cbc:ID	<b>Occurrence</b> 1 .. 1 <b>Type</b> cbc:IDType <b>Info req.ID</b> tir14-087 <b>Bus req.ID</b> tbr14-005	<b>Term name</b> <b>Buyer standard identifier</b> <b>BII Usage</b> <i>A credit note may contain a registered identifier for the buyer. Information referenced by the identifier is not considered part of the message (i.e. The buyer is not required to look up the identifier in the relevant registry and process additional information)</i>  <b>Rules</b> BII2-T14-R008 - A credit note MUST have a buyer name and/or a buyer identifier EUGEN-T14-R024 - A party identifier MUST have a scheme identifier attribute.
schemeID	<b>Type</b> xs:normalizedString <b>Use</b> required	<b>Rules</b> OP-T14-R003 - A Party Identifier Scheme MUST be from the list of PEPPOL Party Identifiers described in the "PEPPOL Policy for using Identifiers".
cac:PartyName	<b>Occurrence</b> 1 .. 1 <b>Type</b> cac:PartyNameType	
cbc:Name	<b>Occurrence</b> 1 .. 1 <b>Type</b> cbc:NameType <b>Info req.ID</b> tir14-026 <b>Bus req.ID</b> tbr14-024, tbr14-048	<b>Term name</b> <b>Buyer name</b> <b>BII Usage</b> <i>A Credit note must contain name of the buyer.</i>  <b>Rules</b> EUGEN-T14-R036 - A credit note MUST have a buyer name
cac:PostalAddress	<b>Occurrence</b> 1 .. 1 <b>Type</b> cac:AddressType	<b>Rules</b> EUGEN-T14-R038 - A credit note MUST have a buyer postal address
cbc:StreetName	<b>Occurrence</b> 0 .. 1 <b>Type</b> cbc:StreetNameType <b>Info req.ID</b> tir14-027 <b>Bus req.ID</b> tbr14-016, tbr14-024	<b>Term name</b> <b>Address line 1</b> <b>BII Usage</b> <i>The main address line in a postal address usually the street name and number. A credit note must contain the buyer's street name and number or P.O. box.</i>
cbc:AdditionalStreetName	<b>Occurrence</b> 0 .. 1 <b>Type</b> cbc:AdditionalStreetNameType <b>Info req.ID</b> tir14-088 <b>Bus req.ID</b> tbr14-016, tbr14-024	<b>Term name</b> <b>Address line 2</b> <b>BII Usage</b> <i>An additional address line in a postal address that can be used to give further details supplementing the main line. Common use are secondary house number in a complex or in a building. A credit note may give an additional address line for buyer's address.</i>
cbc:CityName	<b>Occurrence</b> 0 .. 1 <b>Type</b> cbc:CityNameType <b>Info req.ID</b> tir14-028 <b>Bus req.ID</b> tbr14-016, tbr14-024	<b>Term name</b> <b>City</b> <b>BII Usage</b> <i>The common name of the city where the postal address is. The name is written in full rather than as a code. A credit note must contain the buyer's city.</i>



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Element/Attribute	Description	Usage/Rules/Code lists
<ul style="list-style-type: none"> <li>cbc:PostalZone</li> </ul>	<b>Occurrence</b> 0 .. 1 <b>Type</b> cbc:PostalZoneType <b>Info req.ID</b> tir14-029 <b>Bus req.ID</b> tbr14-016, tbr14-024	<b>Term name</b> <b>Post code</b> <b>BII Usage</b> <i>The identifier for an addressable group of properties according to the relevant national postal service, such as a ZIP code or Post Code. A credit note may contain the buyer's post code.</i>
<ul style="list-style-type: none"> <li>cbc:CountrySubentity</li> </ul>	<b>Occurrence</b> 0 .. 1 <b>Type</b> cbc:CountrySubentityType <b>Info req.ID</b> tir14-030 <b>Bus req.ID</b> tbr14-016, tbr14-024	<b>Term name</b> <b>Country subdivision</b> <b>BII Usage</b> <i>For specifying a region, county, state, province etc. within a country by using text. In some countries regions or other type of country sub divisions are commonly used. A credit note may contain that information.</i>
<ul style="list-style-type: none"> <li>cac:Country</li> </ul>	<b>Occurrence</b> 0 .. 1 <b>Type</b> cac:CountryType	
<ul style="list-style-type: none"> <li>cbc:IdentificationCode</li> </ul>	<b>Occurrence</b> 1 .. 1 <b>Type</b> cbc:IdentificationCodeType <b>Info req.ID</b> tir14-031 <b>Bus req.ID</b> tbr14-016, tbr14-024	<b>Term name</b> <b>Country code</b> <b>BII Usage</b> <i>The country where the address is. The country should always be given by using ISO code 3166 alpha 2. The buyer's address country must be given in a credit note in the form of a two letter code (ISO 3166-1 alpha-2).</i>  <b>Code List ID:</b> ISO3166-1:Alpha2  <b>Rules</b> CL-T14-R004 - Country codes in a credit note MUST be coded using ISO code list 3166-1
<ul style="list-style-type: none"> <li>listID</li> </ul>	<b>Type</b> xs:normalizedString <b>Use</b> required	<b>Rules</b> EUGEN-T14-R027 - A country identification code MUST have a list identifier attribute "ISO3166-1:Alpha2".
<ul style="list-style-type: none"> <li>cac:PartyTaxScheme</li> </ul>	<b>Occurrence</b> 0 .. 1 <b>Type</b> cac:PartyTaxSchemeType	
<ul style="list-style-type: none"> <li>cbc:CompanyID</li> </ul>	<b>Occurrence</b> 0 .. 1 <b>Type</b> cbc:CompanyIDType <b>Info req.ID</b> tir14-032 <b>Bus req.ID</b> tbr14-024, tbr14-019, tbr14-020	<b>Term name</b> <b>Buyer VAT identifier</b> <b>BII Usage</b> <i>A credit note may contain the buyers VAT identifier In order to facilitate reverse charge and intra community supply billing.</i>  <b>Rules</b> BII2-T14-R047 - A buyer VAT identifier MUST be present if the VAT category code is reverse VAT
<ul style="list-style-type: none"> <li>schemeID</li> </ul>	<b>Type</b> xs:normalizedString <b>Use</b> required	<b>Rules</b> OP-T14-R008 - A Party Company Identifier Scheme MUST be from the list of PEPPOL Party Identifiers described in the "PEPPOL Policy for using Identifiers".
<ul style="list-style-type: none"> <li>cac:TaxScheme</li> </ul>	<b>Occurrence</b> 1 .. 1 <b>Type</b> cac:TaxSchemeType	

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Element/Attribute	Description	Usage/Rules/Code lists
<ul style="list-style-type: none"> <li>cbc:ID</li> </ul>	<b>Occurrence</b> 1 .. 1 <b>Type</b> cbc:IDType <b>Info req.ID</b> 22 <b>Default</b> VAT	<b>Term name</b> Tax Scheme ID <b>BII Usage</b> Identifies the tax scheme
<ul style="list-style-type: none"> <li>cac:PartyLegalEntity</li> </ul>	<b>Occurrence</b> 0 .. 1 <b>Type</b> cac:PartyLegalEntityType	
<ul style="list-style-type: none"> <li> <ul style="list-style-type: none"> <li>cbc:RegistrationName</li> </ul> </li> </ul>	<b>Occurrence</b> 0 .. 1 <b>Type</b> cbc:RegistrationNameType <b>Info req.ID</b> OP-T14-001	<b>Term name</b> Buyers legal registration name <b>BII Usage</b> The name of the Party registered as a legal entity with the relevant company register.
<ul style="list-style-type: none"> <li> <ul style="list-style-type: none"> <li>cbc:CompanyID</li> </ul> </li> </ul>	<b>Occurrence</b> 0 .. 1 <b>Type</b> cbc:CompanyIDType <b>Info req.ID</b> tir14-033 <b>Bus req.ID</b> tbr14-022	<b>Term name</b> Buyer legal registration identifier <b>BII Usage</b> A credit note may contain the identifier assigned to the Party by the national company registrar.  <b>Rules</b> EUGEN-T14-R040 - A customer SHOULD provide information about its legal entity information
<ul style="list-style-type: none"> <li> <ul style="list-style-type: none"> <li> <ul style="list-style-type: none"> <li>schemeID</li> </ul> </li> </ul> </li> </ul>	<b>Type</b> xs:normalizedString <b>Use</b> required	<b>Rules</b> OP-T14-R008 - A Party Company Identifier Scheme MUST be from the list of PEPPOL Party Identifiers described in the "PEPPOL Policy for using Identifiers". EUGEN-T14-R054-A party legal entity company identifier SHOULD have a scheme identifier attribute.
<ul style="list-style-type: none"> <li>cac:Contact</li> </ul>	<b>Occurrence</b> 0 .. 1 <b>Type</b> cac:ContactType	
<ul style="list-style-type: none"> <li> <ul style="list-style-type: none"> <li>cbc:ID</li> </ul> </li> </ul>	<b>Occurrence</b> 0 .. 1 <b>Type</b> cbc:IDType <b>Info req.ID</b> tir14-082 <b>Bus req.ID</b> tbr14-003	<b>Term name</b> Buyers reference identifier <b>BII Usage</b> When purchasing, a buyer may give a reference identifier to the seller and request the seller to state it on the credit note. The meaning of the reference may have no relevance for the seller and since it is issued by the buyer, who is the receiver of the credit note. Consequently it does not have to be qualified.
<ul style="list-style-type: none"> <li> <ul style="list-style-type: none"> <li>cbc:Name</li> </ul> </li> </ul>	<b>Occurrence</b> 0 .. 1 <b>Type</b> cbc:NameType <b>Info req.ID</b> tir14-037 <b>Bus req.ID</b> tbr14-007, tbr14-043	<b>Term name</b> Contact person name <b>BII Usage</b> The name of the contact person. A credit note may contain a person name for a relevant contact at the buyer.
<ul style="list-style-type: none"> <li> <ul style="list-style-type: none"> <li>cbc:Telephone</li> </ul> </li> </ul>	<b>Occurrence</b> 0 .. 1 <b>Type</b> cbc:TelephoneType <b>Info req.ID</b> tir14-034 <b>Bus req.ID</b> tbr14-007	<b>Term name</b> Contact telephone number <b>BII Usage</b> A phone number for the contact person. If the person has a direct number, this is that number. A credit note may contain the telephone number for a relevant contact at the buyer.

Element/Attribute	Description	Usage/Rules/Code lists
cbc:Telefax	<b>Occurrence</b> 0 .. 1 <b>Type</b> cbc:TelefaxType <b>Info req.ID</b> tir14-035 <b>Bus req.ID</b> tbr14-007	<b>Term name</b> Contact fax number <b>BII Usage</b> A fax number for the contact persons. A credit note may contain the telefax number for a relevant contact at the buyer.
cbc:ElectronicMail	<b>Occurrence</b> 0 .. 1 <b>Type</b> cbc:ElectronicMailType <b>Info req.ID</b> tir14-036 <b>Bus req.ID</b> tbr14-007	<b>Term name</b> Contact email address <b>BII Usage</b> The e-mail address for the contact person. If the person has a direct e-mail this is that email. A credit note may contain an e-mail address for a relevant contact at the buyer.
cac:PayeeParty	<b>Occurrence</b> 0 .. 1 <b>Type</b> cac:PartyType	
cac:PartyIdentification	<b>Occurrence</b> 0 .. 1 <b>Type</b> cac:PartyIdentificationType	
cbc:ID	<b>Occurrence</b> 1 .. 1 <b>Type</b> cbc:IDType <b>Info req.ID</b> tir14-111 <b>Bus req.ID</b> tbr14-009	<b>Term name</b> Payee identifier <b>BII Usage</b> Used in absence of or in addition to the payee party name. Use and identifier known to the document recipient.
schemeID	<b>Type</b> xs:normalizedString <b>Use</b> required	<b>Rules</b> EUGEN-T14-R024 - A party identifier MUST have a scheme identifier attribute.
cac:PartyName	<b>Occurrence</b> 0 .. 1 <b>Type</b> cac:PartyNameType	
cbc:Name	<b>Occurrence</b> 1 .. 1 <b>Type</b> cbc:NameType <b>Info req.ID</b> tir14-110 <b>Bus req.ID</b> tbr14-048	<b>Term name</b> Payee name <b>BII Usage</b> The name of the payee party.
cac:PartyLegalEntity	<b>Occurrence</b> 0 .. 1 <b>Type</b> cac:PartyLegalEntityType	
cbc:CompanyID	<b>Occurrence</b> 0 .. 1 <b>Type</b> cbc:CompanyIDType <b>Info req.ID</b> tir14-112 <b>Bus req.ID</b> tbr14-009	<b>Term name</b> Payee legal registration identifier <b>BII Usage</b> An credit note may contain the identifier assigned to the payee by the national company registrar.
schemeID	<b>Type</b> xs:normalizedString <b>Use</b> required	<b>Rules</b> OP-T14-R008 - A Party Company Identifier Scheme MUST be from the list of PEPPOL Party Identifiers described in the "PEPPOL Policy for using Identifiers". EUGEN-T14-R054-A party legal entity company identifier SHOULD have a scheme identifier attribute.
cac:TaxRepresentativeParty	<b>Occurrence</b> 0 .. 1 <b>Type</b> cac:PartyType	
cac:PartyName	<b>Occurrence</b> 1 .. 1	

Element/Attribute	Description	Usage/Rules/Code lists	
<ul style="list-style-type: none"> <li>cbc:Name</li> </ul>	<p><b>Type</b> cac:PartyNameType</p> <p><b>Occurrence</b> 1 .. 1</p> <p><b>Type</b> cbc:NameType</p> <p><b>Info req.ID</b> tir14-122</p> <p><b>Bus req.ID</b> tbr14-048</p>	<b>Term name</b>	<b>Party name</b>
		<b>BII Usage</b>	<i>The name of the tax representative party.</i>
<ul style="list-style-type: none"> <li>cac:PartyTaxScheme</li> </ul>	<p><b>Occurrence</b> 0 .. 1</p> <p><b>Type</b> cac:PartyTaxSchemeType</p>		
<ul style="list-style-type: none"> <li>cbc:CompanyID</li> </ul>	<p><b>Occurrence</b> 0 .. 1</p> <p><b>Type</b> cbc:CompanyIDType</p> <p><b>Info req.ID</b> tir14-123</p> <p><b>Bus req.ID</b> tbr14-024</p>	<b>Term name</b>	<b>Party VAT identifier</b>
		<b>BII Usage</b>	<i>The tax representative party's VAT registration ID</i>
<ul style="list-style-type: none"> <li> <ul style="list-style-type: none"> <li>schemeID</li> </ul> </li> </ul>	<p><b>Type</b> xs:normalizedString</p> <p><b>Use</b> required</p>	<b>Rules</b>	<i>OP-T14-R008 - A Party Company Identifier Scheme MUST be from the list of PEPPOL Party Identifiers described in the "PEPPOL Policy for using Identifiers".</i>
<ul style="list-style-type: none"> <li>cac:TaxScheme</li> </ul>	<p><b>Occurrence</b> 1 .. 1</p> <p><b>Type</b> cac:TaxSchemeType</p>		
<ul style="list-style-type: none"> <li> <ul style="list-style-type: none"> <li>cbc:ID</li> </ul> </li> </ul>	<p><b>Occurrence</b> 0 .. 1</p> <p><b>Type</b> cbc:IDType</p> <p><b>Info req.ID</b> 22</p> <p><b>Default</b> VAT</p>	<b>Term name</b>	<b>Tax Scheme ID</b>
		<b>BII Usage</b>	<i>Identifies the tax scheme</i>
<ul style="list-style-type: none"> <li>cac:Delivery</li> </ul>	<p><b>Occurrence</b> 0 .. 1</p> <p><b>Type</b> cac:DeliveryType</p>		
<ul style="list-style-type: none"> <li> <ul style="list-style-type: none"> <li>cbc:ActualDeliveryDate</li> </ul> </li> </ul>	<p><b>Occurrence</b> 0 .. 1</p> <p><b>Type</b> cbc:ActualDeliveryDateType</p> <p><b>Info req.ID</b> OP-T14-016</p>	<b>Term name</b>	<b>Delivery date</b>
		<b>BII Usage</b>	<i>A credit note may contain the actual delivery date on which goods or consignments are delivered from the seller. Also applicable for service completion date.</i>
<ul style="list-style-type: none"> <li>cac:DeliveryLocation</li> </ul>	<p><b>Occurrence</b> 0 .. 1</p> <p><b>Type</b> cac:LocationType</p>		
<ul style="list-style-type: none"> <li> <ul style="list-style-type: none"> <li>cbc:ID</li> </ul> </li> </ul>	<p><b>Occurrence</b> 0 .. 1</p> <p><b>Type</b> cbc:IDType</p> <p><b>Info req.ID</b> OP-T14-017</p>	<b>Term name</b>	<b>Delivered to location identifier</b>
		<b>BII Usage</b>	<i>Identifier for the location to which the items where delivered</i>
		<b>Rules</b>	<i>EUGEN-T14-R034 - A delivery location identifier MUST have a scheme identifier attribute</i>
<ul style="list-style-type: none"> <li> <ul style="list-style-type: none"> <li>schemeID</li> </ul> </li> </ul>	<p><b>Type</b> xs:normalizedString</p> <p><b>Use</b> required</p>		
<ul style="list-style-type: none"> <li>cac:Address</li> </ul>	<p><b>Occurrence</b> 0 .. 1</p> <p><b>Type</b> cac:AddressType</p>		

Element/Attribute	Description	Usage/Rules/Code lists
<ul style="list-style-type: none"> <li>cbc:StreetName</li> </ul>	<p><b>Occurrence</b> 0 .. 1  <b>Type</b> cbc:StreetNameType  <b>Info req.ID</b> OP-T14-018a</p>	<p><b>Term name</b> <b>Address line 1</b>  <b>BII Usage</b> <i>The main address line in a postal address usually the street name and number</i></p>
<ul style="list-style-type: none"> <li>cbc:AdditionalStreetName</li> </ul>	<p><b>Occurrence</b> 0 .. 1  <b>Type</b> cbc:AdditionalStreetNameType  <b>Info req.ID</b> OP-T14-018b</p>	<p><b>Term name</b> <b>Address line 2</b>  <b>BII Usage</b> <i>An additional address line in a postal address that can be used to give further details supplementing the main line. Common use are secondary house number in a complex or in a building.</i></p>
<ul style="list-style-type: none"> <li>cbc:CityName</li> </ul>	<p><b>Occurrence</b> 0 .. 1  <b>Type</b> cbc:CityNameType  <b>Info req.ID</b> OP-T14-018c</p>	<p><b>Term name</b> <b>City</b>  <b>BII Usage</b> <i>The common name of the city where the postal address is. The name is written in full rather than as a code.</i></p>
<ul style="list-style-type: none"> <li>cbc:PostalZone</li> </ul>	<p><b>Occurrence</b> 0 .. 1  <b>Type</b> cbc:PostalZoneType  <b>Info req.ID</b> OP-T14-018d</p>	<p><b>Term name</b> <b>Post code</b>  <b>BII Usage</b> <i>The identifier for an addressable group of properties according to the relevant national postal service, such as a ZIP code or Post Code.</i></p>
<ul style="list-style-type: none"> <li>cbc:CountrySubentity</li> </ul>	<p><b>Occurrence</b> 0 .. 1  <b>Type</b> cbc:CountrySubentityType  <b>Info req.ID</b> OP-T14-018e</p>	<p><b>Term name</b> <b>Country Subdivision</b>  <b>BII Usage</b> <i>For specifying a region, county, state, province etc. within a country by using text.</i></p>
<ul style="list-style-type: none"> <li>cac:Country</li> </ul>	<p><b>Occurrence</b> 0 .. 1  <b>Type</b> cac:CountryType</p>	
<ul style="list-style-type: none"> <li>cbc:IdentificationCode</li> </ul>	<p><b>Occurrence</b> 1 .. 1  <b>Type</b> cbc:IdentificationCodeType  <b>Info req.ID</b> OP-T14-018f</p>	<p><b>Term name</b> <b>Country code</b>  <b>BII Usage</b> <i>The country where the address is. The country should always be given by using ISO code 3166 alpha 2</i>  <b>Code List ID:</b> ISO3166-1:Alpha2</p>
<ul style="list-style-type: none"> <li>listID</li> </ul>	<p><b>Type</b> xs:normalizedString  <b>Use</b> required</p>	<p><b>Rules</b> <i>EUGEN-T14-R027 - A country identification code MUST have a list identifier attribute "ISO3166-1:Alpha2".</i></p>
<ul style="list-style-type: none"> <li>cac:PaymentMeans</li> </ul>	<p><b>Occurrence</b> 0 .. unbounded  <b>Type</b> cac:PaymentMeansType</p>	
<ul style="list-style-type: none"> <li>cbc:PaymentMeansCode</li> </ul>	<p><b>Occurrence</b> 1 .. 1  <b>Type</b> cbc:PaymentMeansCodeType  <b>Info req.ID</b> OP-T14-019</p>	<p><b>Term name</b> <b>Payment means type</b>  <b>BII Usage</b> <i>Indication about how the payment should be handled.</i>  <b>Code List ID:</b> UNCL4461</p>
<ul style="list-style-type: none"> <li>listID</li> </ul>	<p><b>Type</b> xs:normalizedString</p>	<p><b>Rules</b> <i>EUGEN-T14-R028 - A payment means code MUST have</i></p>

Element/Attribute	Description	Usage/Rules/Code lists
<ul style="list-style-type: none"> <li>cbc:PaymentDueDate</li> </ul>	<p><i>Use required</i></p> <p><b>Occurrence</b> 0 .. 1  <b>Type</b> cbc:PaymentDueDateType  <b>Info req.ID</b> OP-T14-020</p>	<p><i>a list identifier attribute "UNCL4461".</i></p> <p><b>Term name</b> <b>Payment due date</b>  <b>Bill Usage</b> <i>The date on which payment is due.</i></p>
<ul style="list-style-type: none"> <li>cbc:PaymentChannelCode</li> </ul>	<p><b>Occurrence</b> 0 .. 1  <b>Type</b> cbc:PaymentChannelCodeType  <b>Info req.ID</b> OP-T14-005</p>	<p><b>Term name</b> <b>Payment Channel Code</b>  <b>Bill Usage</b> <i>Code identifying the payment channel, such as IBAN, BBAN, etc</i></p>
<ul style="list-style-type: none"> <li>cbc:PaymentID</li> </ul>	<p><b>Occurrence</b> 0 .. 1  <b>Type</b> cbc:PaymentIDType  <b>Info req.ID</b> OP-T14-021</p>	<p><b>Term name</b> <b>Sellers payment identifier</b>  <b>Bill Usage</b> <i>Identifier for the payment, issued by the seller. Also known as end-to-end payment reference.</i></p>
<ul style="list-style-type: none"> <li>cac:CardAccount <ul style="list-style-type: none"> <li>cbc:PrimaryAccountNumberID</li> <li>cbc:NetworkID</li> </ul> </li> </ul>	<p><b>Occurrence</b> 0 .. 1  <b>Type</b> cac:CardAccountType</p> <p><b>Occurrence</b> 1 .. 1  <b>Type</b> cbc:PrimaryAccountNumberIDType  <b>Info req.ID</b> OP-T14-022</p> <p><b>Occurrence</b> 1 .. 1  <b>Type</b> cbc:NetworkIDType  <b>Info req.ID</b> OP-T14-023</p>	<p><b>Term name</b> <b>Card number</b>  <b>Bill Usage</b> <i>The number of the payment card used to settle the invoiced amount. In accordance to general rules for referencing payments cards only the last 4 or 6 digits of the card number should be used.</i></p> <p><b>Term name</b> <b>Card type</b>  <b>Bill Usage</b> <i>The type of the payment card used to settle the amount of the invoice. Eg. VISA, Mastercard, American Express etc</i></p>
<ul style="list-style-type: none"> <li>cac:PayeeFinancialAccount <ul style="list-style-type: none"> <li>cbc:ID</li> <li>schemeID</li> <li>cac:FinancialInstitutionBranch</li> </ul> </li> </ul>	<p><b>Occurrence</b> 0 .. 1  <b>Type</b> cac:FinancialAccountType</p> <p><b>Occurrence</b> 0 .. 1  <b>Type</b> cbc:IDType  <b>Info req.ID</b> OP-T14-024</p> <p><b>Type</b> <i>xs:normalizedString</i>  <b>Use</b> <i>required</i></p> <p><b>Occurrence</b> 0 .. 1  <b>Type</b> cac:BranchType</p>	<p><b>Term name</b> <b>Account identifier</b>  <b>Bill Usage</b> <i>The identifier for the account. Depending on circumstances the identifier can be in local format or standardized format such as IBAN. The identifier schema should be identified.</i></p> <p><b>Rules</b> EUGEN-T14-R031 - A financial account identifier MUST have a scheme identifier attribute.  OP-T14-R039 - An account identifier MUST be present if payment means type is funds transfer</p> <p><b>Rules</b> <i>OP-T14-R004 - A payee account identifier scheme MUST be from the Account ID PEPPOL code list</i></p>

Element/Attribute	Description	Usage/Rules/Code lists
cbc:ID	<b>Occurrence</b> 0 .. 1 <b>Type</b> cbc:IDType <b>Info req.ID</b> OP-T14-025	<b>Term name</b> <b>Financial institution branch identifier</b> <b>BII Usage</b> <i>The identifier for a branch or division of an organization may, in some countries, be used to positively identify the location of the account or supplement the financial institution identifier.</i>
cac:FinancialInstitution	<b>Occurrence</b> 0 .. 1 <b>Type</b> cac:FinancialInstitutionType	
cbc:ID	<b>Occurrence</b> 0 .. 1 <b>Type</b> cbc:IDType <b>Info req.ID</b> OP-T14-026	<b>Term name</b> <b>Financial institution identifier</b> <b>BII Usage</b> <i>An identifier for the financial institution where the account is located, such as the BIC identifier (SWIFT code).</i>  <b>Rules</b> EUGEN-T14-R004 - If the payment means are international account transfer and the account id is IBAN then the financial institution should be identified by using the BIC id.
schemeID	<b>Type</b> xs:normalizedString <b>Use</b> optional	
cbc:Name	<b>Occurrence</b> 0 .. 1 <b>Type</b> cbc:NameType <b>Info req.ID</b> OP-T14-006	<b>Term name</b> <b>Financial Institution Name</b> <b>BII Usage</b> <i>Bank name</i>
cac:Address	<b>Occurrence</b> 0 .. 1 <b>Type</b> cac:AddressType	
cbc:StreetName	<b>Occurrence</b> 0 .. 1 <b>Type</b> cbc:StreetNameType <b>Info req.ID</b> OP-T14-007a	<b>Term name</b> <b>Address line 1</b> <b>BII Usage</b> <i>The main address line in a postal address usually the street name and number.</i>
cbc:AdditionalStreetName	<b>Occurrence</b> 0 .. 1 <b>Type</b> cbc:AdditionalStreetNameType <b>Info req.ID</b> OP-T14-007b	<b>Term name</b> <b>Address line 2</b> <b>BII Usage</b> <i>An additional address line in a postal address that can be used to give further details supplementing the main line. Common use are secondary house number in a complex or in a building.</i>
cbc:CityName	<b>Occurrence</b> 0 .. 1 <b>Type</b> cbc:CityNameType <b>Info req.ID</b> OP-T14-007c	<b>Term name</b> <b>City</b> <b>BII Usage</b> <i>The common name of the city where the postal address is. The name is written in full rather than as a code.</i>
cbc:PostalZone	<b>Occurrence</b> 0 .. 1 <b>Type</b> cbc:PostalZoneType <b>Info req.ID</b> OP-T14-007d	<b>Term name</b> <b>Post code</b> <b>BII Usage</b> <i>The identifier for an addressable group of properties according to the relevant national postal service, such as a ZIP code or Post Code.</i>

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Element/Attribute	Description	Usage/Rules/Code lists
<ul style="list-style-type: none"> <li>cbc:CountrySubentity</li> </ul>	<b>Occurrence</b> 0 .. 1 <b>Type</b> cbc:CountrySubentityType <b>Info req.ID</b> OP-T14-007e	<b>Term name</b> <b>Country subdivision</b> <b>Bill Usage</b> For specifying a region, county, state, province etc. within a country by using text.
<ul style="list-style-type: none"> <li>cac:Country</li> </ul>	<b>Occurrence</b> 0 .. 1 <b>Type</b> cac:CountryType	
<ul style="list-style-type: none"> <li>cbc:IdentificationCode</li> </ul>	<b>Occurrence</b> 0 .. 1 <b>Type</b> cbc:IdentificationCodeType <b>Info req.ID</b> OP-T14-007f	<b>Term name</b> <b>Country code</b> <b>Bill Usage</b> The country where the address is. The country should always be given by using ISO code 3166 alpha 2  <b>Rules</b> CL-T14-R004 - Country codes in a credit note MUST be coded using ISO code list 3166-1
<ul style="list-style-type: none"> <li>listID</li> </ul>	<b>Type</b> xs:normalizedString <b>Use</b> optional	<b>Rules</b> EUGEN-T14-R027 - A country identification code MUST have a list identifier attribute "ISO3166-1:Alpha2".
<ul style="list-style-type: none"> <li>cac:PaymentTerms</li> </ul>	<b>Occurrence</b> 0 .. unbounded <b>Type</b> cac:PaymentTermsType	
<ul style="list-style-type: none"> <li>cbc:Note</li> </ul>	<b>Occurrence</b> 0 .. 1 <b>Type</b> cbc:NoteType <b>Info req.ID</b> OP-T14-027	<b>Term name</b> <b>Payment terms</b> <b>Bill Usage</b> Textual description of the payment terms that apply to the invoice due amount. E.g. penalty charges or intended collection procedures.
<ul style="list-style-type: none"> <li>cac:TaxExchangeRate</li> </ul>	<b>Occurrence</b> 0 .. 1 <b>Type</b> cac:ExchangeRateType	<b>Rules</b> EUGEN-T14-R044 - If the tax currency code is different from the document currency code, the tax exchange rate MUST be provided
<ul style="list-style-type: none"> <li>cbc:SourceCurrencyCode</li> </ul>	<b>Occurrence</b> 1 .. 1 <b>Type</b> cbc:SourceCurrencyCodeType <b>Info req.ID</b> OP-T14-009	<b>Term name</b> <b>Source Currency code</b> <b>Bill Usage</b> Source currency code <b>Code List ID:</b> ISO4217
<ul style="list-style-type: none"> <li>listID</li> </ul>	<b>Type</b> xs:normalizedString <b>Use</b> required	<b>Rules</b> EUGEN-T14-R026 - A currency code element MUST have a list identifier attribute "ISO4217".
<ul style="list-style-type: none"> <li>cbc:TargetCurrencyCode</li> </ul>	<b>Occurrence</b> 1 .. 1 <b>Type</b> cbc:TargetCurrencyCodeType <b>Info req.ID</b> OP-T14-010	<b>Term name</b> <b>Target Currency code</b> <b>Bill Usage</b> Tax currency code <b>Code List ID:</b> ISO4217
<ul style="list-style-type: none"> <li>listID</li> </ul>	<b>Type</b> xs:normalizedString <b>Use</b> required	<b>Rules</b> OP-T14-R011 - TargetCurrencyCode MUST be coded using ISO code list 4217  <b>Rules</b> EUGEN-T14-R026 - A currency code element MUST have a list identifier attribute "ISO4217".



Element/Attribute	Description	Usage/Rules/Code lists
<b>cbc:CalculationRate</b>	<b>Occurrence</b> 1 .. 1 <b>Type</b> cbc:CalculationRateType <b>Info req.ID</b> OP-T14-011	<b>Term name</b> <b>Calculation rate</b> <b>BII Usage</b> <i>Calculation rate for converting source currency into target currency</i>  <b>Rules</b> EUGEN-T14-R045 - Tax exchange rate MUST specify the calculation rate and the operator code.
<b>cbc:MathematicOperatorCode</b>	<b>Occurrence</b> 1 .. 1 <b>Type</b> cbc:MathematicOperatorCodeType <b>Info req.ID</b> OP-T14-012	<b>Term name</b> <b>Operator code</b> <b>BII Usage</b> <i>Calculation method converting source currency into target currency</i>  <b>Rules</b> EUGEN-T14-R045 - Tax exchange rate MUST specify the calculation rate and the operator code.
<b>cbc:Date</b>	<b>Occurrence</b> 0 .. 1 <b>Type</b> cbc:DateType <b>Info req.ID</b> OP-T14-013	<b>Term name</b> <b>Exchange rate date</b> <b>BII Usage</b> <i>Date of the exchange rate</i>
<b>cac:AllowanceCharge</b>	<b>Occurrence</b> 0 .. unbounded <b>Type</b> cac:AllowanceChargeType	
<b>cbc:ChargeIndicator</b>	<b>Occurrence</b> 1 .. 1 <b>Type</b> cbc:ChargeIndicatorType <b>Info req.ID</b> OP-T14-008	<b>Term name</b> <b>Charge Indicator</b> <b>BII Usage</b> <i>Indicates whether the Allowance Charge is a Charge (True) and should be added or an Allowance (False) and should be subtracted.</i>
<b>cbc:AllowanceChargeReasonCode</b>	<b>Occurrence</b> 0 .. 1 <b>Type</b> cbc:AllowanceChargeReasonCodeType <b>Info req.ID</b> tir14-092 <b>Bus req.ID</b> tbr14-017	<b>Term name</b> <b>Allowance and charges reason code</b> <b>BII Usage</b> <i>A coded specification of what the allowance or charge is. A credit note may contain a coded description of what is being added or deducted. E.g. „volume discount“ or „packing charges“, for each allowance or charge.</i>  <b>Code List ID:</b> UNCL4465  <b>Rules</b> CL-T14-R010 - Coded allowance and charge reasons SHOULD belong to the UNCL 4465 code list BII2 subset
<b>listID</b>	<b>Type</b> xs:normalizedString <b>Use</b> optional	<b>Rules</b> EUGEN-T14-R029 <i>An allowance charge reason code MUST have a list identifier attribute “UNCL4465”.</i>
<b>cbc:AllowanceChargeReason</b>	<b>Occurrence</b> 1 .. 1 <b>Type</b> cbc:AllowanceChargeReasonType <b>Info req.ID</b> tir14-091 <b>Bus req.ID</b> tbr14-017	<b>Term name</b> <b>Allowance and charges reason</b> <b>BII Usage</b> <i>A textual reason for the allowance or the charge. Can also be its name. One textual description of what is being added or deducted. E.g. „volume discount“ or „packing charges“ must be stated for each allowance and charge on document level in a credit note.</i>  <b>Rules</b> BII2-T14-R025 - Each document level allowance or charge details MUST have an allowance and charge reason text.

Element/Attribute	Description	Usage/Rules/Code lists
<ul style="list-style-type: none"> <li>cbc:Amount</li> </ul>	<p><b>Occurrence</b> 1 .. 1  <b>Type</b> cbc:AmountType  <b>Info req.ID</b> tir14-047  <b>Bus req.ID</b> tbr14-017</p>	<p><b>Term name</b> Allowance and charge amount  <b>BII Usage</b> The net amount of the allowance or the charge. For each allowance or charge a credit note must contain the amount. Allowances are subtracted from the total credit note amount and charges are added to the amount. The amount is “net” without VAT.</p> <p><b>Rules</b> EUGEN-T14-R022 - An allowance or charge amount MUST NOT be negative.  EUGEN-T14-R053 - Document level amounts cannot have more than 2 decimals</p>
<ul style="list-style-type: none"> <li>currencyID</li> </ul>	<p><b>Type</b> xs:normalizedString  <b>Use</b> required</p>	<p><b>Rules</b> CL-T14-R003 - currencyID MUST be coded using ISO code list 4217  <b>Code List ID:</b> ISO4217</p>
<ul style="list-style-type: none"> <li>cac:TaxCategory</li> </ul>	<p><b>Occurrence</b> 0 .. 1  <b>Type</b> cac:TaxCategoryType</p>	
<ul style="list-style-type: none"> <li> <ul style="list-style-type: none"> <li>cbc:ID</li> </ul> </li> </ul>	<p><b>Occurrence</b> 1 .. 1  <b>Type</b> cbc:IDType  <b>Info req.ID</b> tir14-048  <b>Bus req.ID</b> tbr14-017</p>	<p><b>Term name</b> Allowance and charge VAT category  <b>BII Usage</b> A code that identifies to what VAT subcategory the allowance or charge belongs to. A credit note may contain information about one VAT category for each allowances and Charges on document level.  <b>Code List ID:</b> UNCL5305  <b>Rules</b> BII2-T14-R043 - Document level allowances and charges details MUST have allowance and charge VAT category if the credit note has a VAT total amount  CL-T14-R007 - Credit Note tax categories MUST be coded using UNCL 5305 code list BII2 subset</p>
<ul style="list-style-type: none"> <li> <ul style="list-style-type: none"> <li>schemeID</li> </ul> </li> </ul>	<p><b>Type</b> xs:normalizedString  <b>Use</b> required</p>	<p><b>Rules</b> EUGEN-T14-R032 - A tax category identifier MUST have a scheme identifier attribute “UNCL5305”.</p>
<ul style="list-style-type: none"> <li>cbc:Percent</li> </ul>	<p><b>Occurrence</b> 0 .. 1  <b>Type</b> cbc:PercentType  <b>Info req.ID</b> tir14-114  <b>Bus req.ID</b> tbr14-024</p>	<p><b>Term name</b> Allowance and charge VAT percentage  <b>BII Usage</b> The VAT percentage rate that applies to the allowance/ charge  <b>Rules</b> EUGEN-T14-R012 - An allowance percentage MUST NOT be negative.</p>
<ul style="list-style-type: none"> <li>cac:TaxScheme</li> </ul>	<p><b>Occurrence</b> 1 .. 1  <b>Type</b> cac:TaxSchemeType</p>	
<ul style="list-style-type: none"> <li> <ul style="list-style-type: none"> <li>cbc:ID</li> </ul> </li> </ul>	<p><b>Occurrence</b> 1 .. 1  <b>Type</b> cbc:IDType  <b>Info req.ID</b> 22  <b>Default</b> VAT</p>	<p><b>Term name</b> Tax Scheme ID  <b>BII Usage</b> Identifies the tax scheme</p>
<ul style="list-style-type: none"> <li>cac:TaxTotal</li> </ul>	<p><b>Occurrence</b> 0 .. 1  <b>Type</b> cac:TaxTotalType</p>	

Element/Attribute	Description	Usage/Rules/Code lists
cbc:TaxAmount	<b>Occurrence</b> 1 .. 1 <b>Type</b> cbc:TaxAmountType <b>Info req.ID</b> tir14-049 <b>Bus req.ID</b> tbr14-024	<b>Term name</b> VAT total amount <b>BII Usage</b> The total VAT amount that is "added to the document total w/o VAT". This is the sum of all VAT subcategory amounts. A credit note may contain the total VAT amount. This amount is the sum of each subtotal for each VAT rate.  <b>Rules</b> BII2-T14-R015 - A credit note MUST specify the VAT total amount, if there are VAT line amounts EUGEN-T14-R043 - The total tax amount MUST equal the sum of tax amounts per category. EUGEN-T14-R049 - Document level amounts cannot have more than 2 decimals
currencyID	<b>Type</b> xs:normalizedString <b>Use</b> required	<b>Rules</b> CL-T14-R003 - currencyID MUST be coded using ISO code list 4217  <b>Code List ID:</b> ISO4217
cac:TaxSubtotal	<b>Occurrence</b> 0 .. unbounded <b>Type</b> cac:TaxSubtotalType	
cbc:TaxableAmount	<b>Occurrence</b> 1 .. 1 <b>Type</b> cbc:TaxableAmountType <b>Info req.ID</b> tir14-050 <b>Bus req.ID</b> tbr14-024	<b>Term name</b> VAT category taxable amount <b>BII Usage</b> The amount that is the base for the VAT rate applied in the subcategory. For each VAT category a credit note must contain the amount to which VAT percent (rate) is applied to calculate the VAT sub total amount for that category.  <b>Rules</b> BII2-T14-R027 - Each VAT category details MUST have a VAT category taxable amount BII2-T14-R049 - The credit note total without VAT MUST be equal to the VAT category taxable amount if the VAT category code is reverse charge EUGEN-T14-R051 - Document level amounts cannot have more than 2 decimals
currencyID	<b>Type</b> xs:normalizedString <b>Use</b> required	<b>Rules</b> CL-T14-R003 - currencyID MUST be coded using ISO code list 4217  <b>Code List ID:</b> ISO4217

Element/Attribute	Description	Usage/Rules/Code lists
<b>cbc:TaxAmount</b>	<b>Occurrence</b> 1 .. 1 <b>Type</b> cbc:TaxAmountType <b>Info req.ID</b> tir14-051 <b>Bus req.ID</b> tbr14-024	<b>Term name</b> <b>VAT category tax amount</b> <b>BII Usage</b> <i>The calculated amount of the tax derived by multiplying the taxable amount with the tax percentage. For each VAT category a credit note must contain the amount of VAT for that category.</i>  <b>Rules</b> BII2-T14-R050 - The VAT category tax amount MUST be zero if the VAT category code is reverse charge (since there is only one VAT category allowed it follows that the credit note tax total for reverse charge credit notes is zero) BII2-T14-R028 - Each VAT category details MUST have a VAT category tax amount EUGEN-T14-R042 - The tax amount per category MUST be the taxable amount multiplied by the category percentage. EUGEN-T14-R052 - Document level amounts cannot have more than 2 decimals
currencyID	<b>Type</b> xs:normalizedString <b>Use</b> required	<b>Rules</b> CL-T14-R003 - currencyID MUST be coded using ISO code list 4217 <b>Code List ID:</b> ISO4217
<b>cbc:TransactionCurrencyTaxAmount</b>	<b>Occurrence</b> 0 .. 1 <b>Type</b> cbc:TransactionCurrencyTaxAmountType <b>Info req.ID</b> OP-T14-014	<b>Term name</b> <b>Transaction Currency TaxAmount</b> <b>BII Usage</b> <i>Used for specifying the TaxAmount in document currency, if tax currency is not the same as document currency.</i>  <b>Rules</b> EUGEN-T14-R046 - If the tax currency code is different from the document currency code, each tax subtotal has to include the tax amount in both currencies
currencyID	<b>Type</b> xs:normalizedString <b>Use</b> required	<b>Rules</b> CL-T14-R003 - currencyID MUST be coded using ISO code list 4217 <b>Code List ID:</b> ISO4217
<b>cac:TaxCategory</b>	<b>Occurrence</b> 1 .. 1 <b>Type</b> cac:TaxCategoryType	

Element/Attribute	Description	Usage/Rules/Code lists
<p><b>cbc:ID</b></p>	<p><b>Occurrence</b> 1 .. 1  <b>Type</b> cbc:IDType  <b>Info req.ID</b> tir14-052  <b>Bus req.ID</b> tbr14-024</p>	<p><b>Term name</b> <b>VAT category code</b>  <b>BII Usage</b> <i>A code that uniquely identifies each subtotal within the transaction.                      Each VAT category a credit note must be identified with a code.</i>  <b>Code List ID:</b> UNCL5305  <b>Rules</b> BII2-T14-R026 - A credit note MUST contain VAT category details unless VAT total amount is omitted.                      BII2-T14-R029 - Every VAT category details MUST be defined through a VAT category code                      BII2-T14-R048 - A credit note with a VAT category code of reverse charge MUST NOT contain other VAT categories.                      CL-T14-R007 - Credit Note tax categories MUST be coded using UNCL 5305 code list BII2 subset                      EUGEN-T14-R008 - For each tax subcategory the category ID and the applicable tax percentage MUST be provided.</p>
<p><b>schemeID</b></p>	<p><b>Type</b> xs:normalizedString  <b>Use</b> required</p>	<p><b>Rules</b> <i>EUGEN-T14-R032 - A tax category identifier MUST have a scheme identifier attribute "UNCL5305".</i></p>
<p><b>cbc:Percent</b></p>	<p><b>Occurrence</b> 1 .. 1  <b>Type</b> cbc:PercentType  <b>Info req.ID</b> tir14-096  <b>Bus req.ID</b> tbr14-024</p>	<p><b>Term name</b> <b>VAT category percentage</b>  <b>BII Usage</b> <i>The tax rate that is to be applied to the taxable amount in order to derive the tax amount.                      For each VAT category a credit note must contain the VAT percentage for each sub total taxable amount so that it can be used to calculate the VAT amount. Where VAT category code is stated then VAT category percentage must also be stated.</i>  <b>Rules</b> BII2-T14-R030 - The VAT category percentage MUST be provided if the VAT category code is standard.                      EUGEN-T14-R008 - for each tax subcategory the category ID and the applicable tax percentage MUST be provided.</p>

Element/Attribute	Description	Usage/Rules/Code lists
<b>cbc:TaxExemptionReason</b>	<b>Occurrence</b> 0 .. 1 <b>Type</b> cbc:TaxExemptionReasonType <b>Info req.ID</b> tir14-053 <b>Bus req.ID</b> tbr14-024	<b>Term name</b> <b>VAT exemption reason text</b> <b>BII Usage</b> <i>A textual description of the reason why the items belonging to the subtotal are exempted for VAT. A credit note may contain, as text, the reasons for why a value amount in a category is exempted from VAT. credit note only support one category with an exemption reason pr. credit note.</i>  <b>Rules</b> BII2-T14-R045 - A VAT exemption reason MUST be provided if the VAT category code is exempt or reverse charge.
<b>cac:TaxScheme</b>	<b>Occurrence</b> 1 .. 1 <b>Type</b> cac:TaxSchemeType	
<b>cbc:ID</b>	<b>Occurrence</b> 1 .. 1 <b>Type</b> cbc:IDType <b>Info req.ID</b> 22 <b>Default</b> VAT	<b>Term name</b> <b>Tax Scheme ID</b> <b>BII Usage</b> <i>Identifies the tax scheme</i>
<b>cac:LegalMonetaryTotal</b>	<b>Occurrence</b> 1 .. 1 <b>Type</b> cac:MonetaryTotalType	<i>EUGEN-T14-R050 - Document level amounts cannot have more than 2 decimals</i>
<b>cbc:LineExtensionAmount</b>	<b>Occurrence</b> 1 .. 1 <b>Type</b> cbc:LineExtensionAmountType <b>Info req.ID</b> tir14-054 <b>Bus req.ID</b> tbr14-025	<b>Term name</b> <b>Sum of line amounts</b> <b>BII Usage</b> <i>Sum of line amounts in the document. A credit note must contain the sum of all line amounts. The amount must be exclusive of VAT but inclusive of allowances or charges applied to the lines as well as taxes, other than VAT.</i>  <b>Rules</b> BII2-T14-R010 - A credit note MUST have the sum of line amounts BII2-T14-R051 - Sum of line amounts MUST equal the credit note line net amounts
<b>currencyID</b>	<b>Type</b> <i>xs:normalizedString</i> <b>Use</b> <i>required</i>	<b>Rules</b> <i>CL-T14-R003 - currencyID MUST be coded using ISO code list 4217</i>  <b>Code List ID:</b> <i>ISO4217</i>

Element/Attribute	Description	Usage/Rules/Code lists
<b>cbc:TaxExclusiveAmount</b>	<b>Occurrence</b> 1 .. 1 <b>Type</b> cbc:TaxExclusiveAmountType <b>Info req.ID</b> tir14-055 <b>Bus req.ID</b> tbr14-025	<b>Term name</b> <b>Document total without VAT</b> <b>BII Usage</b> <i>The "Sum of line amounts" plus "sum of allowances on document level" plus "sum of charges on document level".</i> <i>A credit note must contain the total amount of the credit note, including document level allowances and charges but exclusive of VAT.</i>  <b>Rules</b> BII2-T14-R011 - A credit note MUST have the credit note total without VAT BII2-T14-R049 - The credit note total without VAT MUST be equal to the VAT category taxable amount if the VAT category code is reverse charge BII2-T14-R052 - A credit note total without VAT MUST equal the sum of line amounts plus the sum of charges on document level minus the sum of allowances on document level BII2-T14-R058 - Credit Note total without VAT MUST be equal to the sum of VAT category taxable amounts
currencyID	<b>Type</b> xs:normalizedString <b>Use</b> required	<b>Rules</b> CL-T14-R003 - currencyID MUST be coded using ISO code list 4217  <b>Code List ID:</b> ISO4217
<b>cbc:TaxInclusiveAmount</b>	<b>Occurrence</b> 1 .. 1 <b>Type</b> cbc:TaxInclusiveAmountType <b>Info req.ID</b> tir14-056 <b>Bus req.ID</b> tbr14-025, tbr14-026	<b>Term name</b> <b>Document total including VAT</b> <b>BII Usage</b> <i>The total value including VAT</i> <i>A credit note must contain the total amount of the credit note inclusive VAT. I.e. the total value of the purchase irrespective of payment status.</i>  <b>Rules</b> BII2-T14-R012 - A credit note MUST have the credit note total with VAT. BII2-T14-R035 - Credit Note total with VAT MUST NOT be negative BII2-T14-R053 - A credit note total with VAT MUST equal the credit note total without VAT plus the VAT total amount and the rounding of credit note total
currencyID	<b>Type</b> xs:normalizedString <b>Use</b> required	<b>Rules</b> CL-T14-R003 - currencyID MUST be coded using ISO code list 4217  <b>Code List ID:</b> ISO4217

Element/Attribute	Description	Usage/Rules/Code lists
<b>cbc:AllowanceTotalAmount</b>  <i>currencyID</i>	<b>Occurrence</b> 0 .. 1 <b>Type</b> cbc:AllowanceTotalAmountType <b>Info req.ID</b> tir14-057 <b>Bus req.ID</b> tbr14-025	<b>Term name</b> <b>Sum of allowances on document level</b> <b>BII Usage</b> <i>Sum of all allowances on header level in the document. Allowances on line level are included in the line amount and summed up into the "sum of line amounts" A credit note may contain the total amount of all allowances given on document level. Line allowances are included in the net line amount.</i>  <b>Rules</b> BII2-T14-R054 - The sum of allowances at document level MUST be equal to the sum of document level allowance amounts
	<b>Type</b> <i>xs:normalizedString</i> <b>Use</b> <i>required</i>	<b>Rules</b> <i>CL-T14-R003 - currencyID MUST be coded using ISO code list 4217</i> <b>Code List ID:</b> <i>ISO4217</i>
<b>cbc:ChargeTotalAmount</b>  <i>currencyID</i>	<b>Occurrence</b> 0 .. 1 <b>Type</b> cbc:ChargeTotalAmountType <b>Info req.ID</b> tir14-058 <b>Bus req.ID</b> tbr14-025	<b>Term name</b> <b>Sum of charges on document level</b> <b>BII Usage</b> <i>Sum of all charge on header level in the document. Charges on line level are included in the line amount and summed up into the "sum of line amounts" A credit note may contain the total amount of all charges given on document level. Line charges are included in the net line amount.</i>  <b>Rules</b> BII2-T14-R055 - The sum of charges at document level MUST be equal to the sum of document level charge amounts
	<b>Type</b> <i>xs:normalizedString</i> <b>Use</b> <i>required</i>	<b>Rules</b> <i>CL-T14-R003 - currencyID MUST be coded using ISO code list 4217</i> <b>Code List ID:</b> <i>ISO4217</i>
<b>cbc:PrepaidAmount</b>  <i>currencyID</i>	<b>Occurrence</b> 0 .. 1 <b>Type</b> cbc:PrepaidAmountType <b>Info req.ID</b> tir14-059 <b>Bus req.ID</b> tbr14-025, tbr14-026	<b>Term name</b> <b>Paid amounts</b> <b>BII Usage</b> <i>Any amounts that have been paid a-priory. A credit note may contain the sum of all prepaid amounts that must be deducted from the payment of this credit note. For fully paid credit note (cash or card) this amount equals the credit note total.</i>
	<b>Type</b> <i>xs:normalizedString</i> <b>Use</b> <i>required</i>	<b>Rules</b> <i>CL-T14-R003 - currencyID MUST be coded using ISO code list 4217</i> <b>Code List ID:</b> <i>ISO4217</i>
<b>cbc:PayableRoundingAmount</b>  <i>currencyID</i>	<b>Occurrence</b> 0 .. 1 <b>Type</b> cbc:PayableRoundingAmountType <b>Info req.ID</b> tir14-060 <b>Bus req.ID</b> tbr14-025, tbr14-036	<b>Term name</b> <b>Rounding of document total</b> <b>BII Usage</b> <i>Any rounding of the "Document total including VAT" A credit note may contain the rounding amount (positive or negative) added to the credit note to produce a rounded credit note total.</i>
	<b>Type</b> <i>xs:normalizedString</i>	<b>Rules</b> <i>CL-T14-R003 - currencyID MUST be coded using ISO</i>



Element/Attribute	Description	Usage/Rules/Code lists
	<p><i>Use required</i></p>	<p><i>code list 4217</i> <i>ISO4217</i></p>
cbc:PayableAmount	<p><b>Occurrence</b> 1 .. 1 <b>Type</b> cbc:PayableAmountType <b>Info req.ID</b> tir14-061 <b>Bus req.ID</b> tbr14-025, tbr14-026</p>	<p><b>Code List ID:</b> <i>code list 4217</i> <i>ISO4217</i></p> <p><b>Term name</b> <b>Amount for payment</b> <b>BII Usage</b> <i>The amount that is expected to be paid based on the document. This amount is the "Document total including VAT" less the "paid amounts" that have been paid a-priori.</i> <i>A credit note must contain the total amount to be paid that is due. If the credit note is fully paid i.e. cash or card, the due amount for the credit note is zero.</i></p> <p><b>Rules</b> BII2-T14-R013 - A credit note MUST have the amount due for payment BII2-T14-R037 - Amount due for payment in a credit note MUST NOT be negative BII2-T14-R056 - Amount due for payment MUST be equal to the credit note total amount with VAT minus the paid amounts</p>
currencyID	<p><b>Type</b> <i>xs:normalizedString</i> <b>Use</b> <i>required</i></p>	<p><b>Rules</b> <i>CL-T14-R003 - currencyID MUST be coded using ISO code list 4217</i></p> <p><b>Code List ID:</b> <i>ISO4217</i></p>
cac:CreditNoteLine	<p><b>Occurrence</b> 1 .. unbounded <b>Type</b> cac:CreditNoteLineType</p>	<p><b>Rules</b> <i>BII2-T14-R014 - A credit note MUST have at least one credit note line</i></p>
cbc:ID	<p><b>Occurrence</b> 1 .. 1 <b>Type</b> cbc:IDType <b>Info req.ID</b> tir14-062 <b>Bus req.ID</b> tbr14-002</p>	<p><b>Term name</b> <b>Credit note line identifier</b> <b>BII Usage</b> <i>Each line in a credit note must contain an identifier that is unique within the document to make it possible to reference the line. For example, from other documents like credit notes and in disputes.</i></p> <p><b>Rules</b> BII2-T14-R017 - Each credit note line MUST have a credit note line identifier BII2-T14-R014 – A credit note MUST have at least one invoice line</p>
cbc:Note	<p><b>Occurrence</b> 0 .. 1 <b>Type</b> cbc:NoteType <b>Info req.ID</b> tir14-063 <b>Bus req.ID</b> tbr14-029</p>	<p><b>Term name</b> <b>Line textual note</b> <b>BII Usage</b> <i>Each line in a credit note may contain a free-form text. This element may contain notes or any other similar information that is not contained explicitly in another structure. Clauses or declarations that refer to a particular line should be entered in full as notes.</i></p>

Element/Attribute	Description	Usage/Rules/Code lists
<b>cbc:CreditedQuantity</b>	<b>Occurrence</b> 1 .. 1 <b>Type</b> cbc:CreditedQuantityType <b>Info req.ID</b> tir14-064 <b>Bus req.ID</b> tbr14-024	<b>Term name</b> <b>Credited quantity</b> <b>Bill Usage</b> <i>Each line in a credit note must contain the credited quantity. The quantity may be negative in cases when the credit note is used to reverse an invoice line that was negative.</i>  <b>Rules</b> BII2-T14-R018 - Each credit note line MUST have a credit noted quantity
<i>unitCode</i>	<b>Type</b> <i>xs:normalizedString</i> <b>Use</b> <i>optional</i>	<b>Rules</b> <i>BII2-T14-R019 - Each credit note line MUST have a quantity unit of measure</i> <i>OP-T14-R006 - Unit code MUST be coded according to the UN/ECE Recommendation 20</i>  <b>Code List ID:</b> <i>UNECERec20</i>
<i>unitCodeListID</i>	<b>Type</b> <i>xs:normalizedString</i> <b>Use</b> <i>optional</i>	<b>Rules</b> <i>EUGEN-T14-R030 - A unit code attribute MUST have a unit code list identifier attribute "UNECERec20".</i>
<b>cbc:LineExtensionAmount</b>	<b>Occurrence</b> 1 .. 1 <b>Type</b> cbc:LineExtensionAmountType <b>Info req.ID</b> tir14-065 <b>Bus req.ID</b> tbr14-025	<b>Term name</b> <b>Credit note line net amount</b> <b>Bill Usage</b> <i>Each line in a credit note must contain the total amount of the line. The amount is "net" without VAT, i.e. inclusive of line level allowances and charges as well as relevant taxes, except VAT which must be excluded from the amount.</i>  <b>Rules</b> BII2-T14-R020 - Each credit note line MUST have a credit note line net amount
<i>currencyID</i>	<b>Type</b> <i>xs:normalizedString</i> <b>Use</b> <i>required</i>	<b>Rules</b> <i>CL-T14-R003 - currencyID MUST be coded using ISO code list 4217</i>  <b>Code List ID:</b> <i>ISO4217</i>
<b>cbc:AccountingCost</b>	<b>Occurrence</b> 0 .. 1 <b>Type</b> cbc:AccountingCostType <b>Info req.ID</b> tir14-107 <b>Bus req.ID</b> tbr14-013	<b>Term name</b> <b>Customers accounting string</b> <b>Bill Usage</b> <i>The credit note may contain a reference to the buyer's accounting code applicable to the specific line, expressed as text rather than a code in order to facilitate automation in booking into accounts following an order to credit note transformation.</i>
<b>cac:InvoicePeriod</b>	<b>Occurrence</b> 0 .. 1 <b>Type</b> cac:PeriodType	
<b>cbc:StartDate</b>	<b>Occurrence</b> 0 .. 1 <b>Type</b> cbc:StartDateType <b>Info req.ID</b> tir14-125 <b>Bus req.ID</b> tbr14-033	<b>Term name</b> <b>Period start date</b> <b>Bill Usage</b> <i>The date on which the period starts. The start dates counts as part of the period.</i>  <b>Rules</b> BII2-T14-R023 - Each credit note period information MUST have a credit note period start date

Element/Attribute	Description	Usage/Rules/Code lists
<ul style="list-style-type: none"> <li>cbc:EndDate</li> </ul>	<p><b>Occurrence</b> 0 .. 1  <b>Type</b> cbc:EndDateType  <b>Info req.ID</b> tir14-126  <b>Bus req.ID</b> tbr14-033</p>	<p><b>Term name</b> <b>Period end date</b>  <b>BII Usage</b> <i>The date on which the period ends. The end date counts as part of the period.</i></p> <p><b>Rules</b> BII2-T14-R024 - Each credit note period information MUST have a credit note period end date  BII2-T14-R031 - A credit note period end date MUST be later or equal to a credit note period start date</p>
<ul style="list-style-type: none"> <li>cac:OrderLineReference <ul style="list-style-type: none"> <li>cbc:LineID</li> </ul> </li> </ul>	<p><b>Occurrence</b> 0 .. 1  <b>Type</b> cac:OrderLineReferenceType</p> <p><b>Occurrence</b> 1 .. 1  <b>Type</b> cbc:LineIDType  <b>Info req.ID</b> tir14-066  <b>Bus req.ID</b> tbr14-033, tbr14-041</p>	<p><b>Term name</b> <b>Credit note line to order line reference</b>  <b>BII Usage</b> <i>Each line in a credit note may contain a reference to the relevant order line in the order that is identified on the document level in the credit note.</i></p>
<ul style="list-style-type: none"> <li>cac:BillingReference <ul style="list-style-type: none"> <li>cac:InvoiceDocumentReference <ul style="list-style-type: none"> <li>cbc:ID</li> </ul> </li> </ul> </li> </ul>	<p><b>Occurrence</b> 0 .. 1  <b>Type</b> cac:BillingReferenceType</p> <p><b>Occurrence</b> 0 .. 1  <b>Type</b> cac:DocumentReferenceType</p> <p><b>Occurrence</b> 1 .. 1  <b>Type</b> cbc:IDType  <b>Info req.ID</b> OP-T14-033</p>	<p><b>Term name</b> <b>Invoice document reference</b>  <b>BII Usage</b> <i>The identifier of the referenced invoice document</i></p>
<ul style="list-style-type: none"> <li>cac:CreditNoteDocumentReference <ul style="list-style-type: none"> <li>cbc:ID</li> </ul> </li> </ul>	<p><b>Occurrence</b> 0 .. 1  <b>Type</b> cac:DocumentReferenceType</p> <p><b>Occurrence</b> 1 .. 1  <b>Type</b> cbc:IDType  <b>Info req.ID</b> OP-T14-034</p>	<p><b>Term name</b> <b>Credit note document reference</b>  <b>BII Usage</b> <i>The identifier of the referenced credit note document</i></p>
<ul style="list-style-type: none"> <li>cac:BillingReferenceLine <ul style="list-style-type: none"> <li>cbc:ID</li> </ul> </li> </ul>	<p><b>Occurrence</b> 0 .. 1  <b>Type</b> cac:BillingReferenceLineType</p> <p><b>Occurrence</b> 1 .. 1  <b>Type</b> cbc:IDType  <b>Info req.ID</b> tir14-127  <b>Bus req.ID</b> tbr14-051</p>	<p><b>Term name</b> <b>Credit note line to invoice line reference</b>  <b>BII Usage</b> <i>Each line in credit note may contain a reference to the relevant invoice line in the original invoice that is being credited.</i></p>
<ul style="list-style-type: none"> <li>cac:Delivery <ul style="list-style-type: none"> <li>cbc:ActualDeliveryDate</li> </ul> </li> </ul>	<p><b>Occurrence</b> 0 .. unbounded  <b>Type</b> cac:DeliveryType</p> <p><b>Occurrence</b> 0 .. 1  <b>Type</b> cbc:ActualDeliveryDateType  <b>Info req.ID</b> OP-T14-029</p>	<p><b>Term name</b> <b>Delivery date</b>  <b>BII Usage</b> <i>A credit note may contain the actual delivery date on which goods or consignments are delivered from the seller. Also applicable for service completion date.</i></p>
<ul style="list-style-type: none"> <li>cac:DeliveryLocation</li> </ul>	<p><b>Occurrence</b> 0 .. 1  <b>Type</b> cac:LocationType</p>	

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Element/Attribute	Description	Usage/Rules/Code lists
<b>cbc:ID</b>	<b>Occurrence</b> 0 .. 1 <b>Type</b> cbc:IDType <b>Info req.ID</b> OP-T14-028	<b>Term name</b> <b>Delivered to location identifier</b> <b>Bill Usage</b> <i>Identifier for the location to which the items where delivered</i>  <b>Rules</b> EUGEN-T14-R034 - A delivery location identifier MUST have a scheme identifier attribute
<i>schemeID</i>	<b>Type</b> <i>xs:normalizedString</i> <b>Use</b> <i>required</i>	
<b>cac:Address</b>	<b>Occurrence</b> 0 .. 1 <b>Type</b> cac:AddressType	
<b>cbc:StreetName</b>	<b>Occurrence</b> 0 .. 1 <b>Type</b> cbc:StreetNameType <b>Info req.ID</b> OP-T14-030a	<b>Term name</b> <b>Address line 1</b> <b>Bill Usage</b> <i>The main address line in a postal address usually the street name and number</i>
<b>cbc:AdditionalStreetName</b>	<b>Occurrence</b> 0 .. 1 <b>Type</b> cbc:AdditionalStreetNameType <b>Info req.ID</b> OP-T14-030b	<b>Term name</b> <b>Address line 2</b> <b>Bill Usage</b> <i>An additional address line in a postal address that can be used to give further details supplementing the main line. Common use are secondary house number in a complex or in a building.</i>
<b>cbc:CityName</b>	<b>Occurrence</b> 0 .. 1 <b>Type</b> cbc:CityNameType <b>Info req.ID</b> OP-T14-030c	<b>Term name</b> <b>City</b> <b>Bill Usage</b> <i>The common name of the city where the postal address is. The name is written in full rather than as a code.</i>
<b>cbc:PostalZone</b>	<b>Occurrence</b> 0 .. 1 <b>Type</b> cbc:PostalZoneType <b>Info req.ID</b> OP-T14-030d	<b>Term name</b> <b>Post code</b> <b>Bill Usage</b> <i>The identifier for an addressable group of properties according to the relevant national postal service, such as a ZIP code or Post Code.</i>
<b>cbc:CountrySubentity</b>	<b>Occurrence</b> 0 .. 1 <b>Type</b> cbc:CountrySubentityType <b>Info req.ID</b> OP-T14-030e	<b>Term name</b> <b>Country Subdivision</b> <b>Bill Usage</b> <i>For specifying a region, county, state, province etc. within a country by using text.</i>
<b>cac:Country</b>	<b>Occurrence</b> 0 .. 1 <b>Type</b> cac:CountryType	
<b>cbc:IdentificationCode</b>	<b>Occurrence</b> 0 .. 1 <b>Type</b> cbc:IdentificationCodeType <b>Info req.ID</b> OP-T14-030f	<b>Term name</b> <b>Country code</b> <b>Bill Usage</b> <i>The country where the address is. The country should always be given by using ISO code 3166 alpha 2</i>  <b>Code List ID:</b> ISO3166-1:Alpha2  <b>Rules</b> CL-T14-R004 - Country codes in a credit note MUST be coded using ISO code list 3166-1
<i>listID</i>	<b>Type</b> <i>xs:normalizedString</i> <b>Use</b> <i>optional</i>	<b>Rules</b> EUGEN-T14-R027 - A country identification code MUST have a list identifier attribute "ISO3166-1:Alpha2".
<b>cac:TaxTotal</b>	<b>Occurrence</b> 0 .. 1 <b>Type</b> cac:TaxTotalType	

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Element/Attribute	Description	Usage/Rules/Code lists
<ul style="list-style-type: none"> <li>cbc:TaxAmount</li> </ul>	<b>Occurrence</b> 1 .. 1 <b>Type</b> cbc:TaxAmountType <b>Info req.ID</b> tir14-116 <b>Bus req.ID</b> tbr14-024	<b>Term name</b> Line VAT amount <b>BII Usage</b> The VAT amount for the credit note line. Calculated as a multiple of line amount and line VAT rate. The VAT amount on line should only be used informatively (i.e. not used as part validating the credit note calculation of amounts) when required by national legislation.
<ul style="list-style-type: none"> <li> <ul style="list-style-type: none"> <li>currencyID</li> </ul> </li> </ul>	<b>Type</b> xs:normalizedString <b>Use</b> required	<b>Rules</b> CL-T14-R003 - currencyID MUST be coded using ISO code list 4217 <b>Code List ID:</b> ISO4217
<ul style="list-style-type: none"> <li>cac:AllowanceCharge</li> </ul>	<b>Occurrence</b> 0 .. unbounded <b>Type</b> cac:AllowanceChargeType	
<ul style="list-style-type: none"> <li> <ul style="list-style-type: none"> <li>cbc:ChargeIndicator</li> </ul> </li> </ul>	<b>Occurrence</b> 1 .. 1 <b>Type</b> cbc:ChargeIndicatorType <b>Info req.ID</b> OP-T14-031	<b>Term name</b> Charge Indicator <b>BII Usage</b> Indicates whether the Allowance Charge is a Charge (True) and should be added or an Allowance (False) and should be subtracted.
<ul style="list-style-type: none"> <li> <ul style="list-style-type: none"> <li>cbc:AllowanceChargeReason</li> </ul> </li> </ul>	<b>Occurrence</b> 1 .. 1 <b>Type</b> cbc:AllowanceChargeReasonType <b>Info req.ID</b> tir14-078 <b>Bus req.ID</b> tbr14-017	<b>Term name</b> Allowance and charges reason <b>BII Usage</b> A textual reason for the allowance or the charge. Can also be its name.
<ul style="list-style-type: none"> <li> <ul style="list-style-type: none"> <li>cbc:Amount</li> </ul> </li> </ul>	<b>Occurrence</b> 1 .. 1 <b>Type</b> cbc:AmountType <b>Info req.ID</b> tir14-067 <b>Bus req.ID</b> tbr14-017	<b>Term name</b> Allowance and charge amount <b>BII Usage</b> The net amount of the allowance or the charge excluding VAT.
<ul style="list-style-type: none"> <li> <ul style="list-style-type: none"> <li>currencyID</li> </ul> </li> </ul>	<b>Type</b> xs:normalizedString <b>Use</b> required	<b>Rules</b> EUGEN-T14-R022 - An allowance or charge amount MUST NOT be negative. CL-T14-R003 - currencyID MUST be coded using ISO code list 4217 <b>Code List ID:</b> ISO4217
<ul style="list-style-type: none"> <li>cac:Item</li> </ul>	<b>Occurrence</b> 1 .. 1 <b>Type</b> cac:ItemType	
<ul style="list-style-type: none"> <li> <ul style="list-style-type: none"> <li>cbc:Description</li> </ul> </li> </ul>	<b>Occurrence</b> 0 .. 1 <b>Type</b> cbc:DescriptionType <b>Info req.ID</b> OP-T14-032	<b>Term name</b> Item description <b>BII Usage</b> A detailed description of the item.
<ul style="list-style-type: none"> <li> <ul style="list-style-type: none"> <li>cbc:Name</li> </ul> </li> </ul>	<b>Occurrence</b> 1 .. 1 <b>Type</b> cbc:NameType <b>Info req.ID</b> tir14-068 <b>Bus req.ID</b> tbr14-024, tbr14-048	<b>Term name</b> Item name <b>BII Usage</b> A short name for an item. Each line in a credit note must contain the name of the credited item.  <b>Rules</b> BII2-T14-R021 - Each credit note line MUST have a credit note line item name and/or the credit note line item identifier

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Element/Attribute	Description	Usage/Rules/Code lists
<ul style="list-style-type: none"> <li><b>cac:SellersItemIdentification</b> <ul style="list-style-type: none"> <li>cbc:ID</li> </ul> </li> </ul>	<p><b>Occurrence</b> 0 .. 1  <b>Type</b> cac:ItemIdentificationType</p> <p><b>Occurrence</b> 1 .. 1  <b>Type</b> cbc:IDType  <b>Info req.ID</b> tir14-069  <b>Bus req.ID</b> tbr14-034</p>	<p><b>Term name</b> <b>Item sellers identifier</b>  <b>BII Usage</b> <i>The sellers identifier for the item. Each line in a credit note may contain the seller's identifier for an item.</i></p>
<ul style="list-style-type: none"> <li><b>cac:StandardItemIdentification</b> <ul style="list-style-type: none"> <li>cbc:ID</li> </ul> </li> </ul>	<p><b>Occurrence</b> 0 .. 1  <b>Type</b> cac:ItemIdentificationType</p> <p><b>Occurrence</b> 1 .. 1  <b>Type</b> cbc:IDType  <b>Info req.ID</b> tir14-070  <b>Bus req.ID</b> tbr14-006</p>	<p><b>Term name</b> <b>Item standard identifier</b>  <b>BII Usage</b> <i>A item identifier based on a registered schema. Each line in a credit note may contain a registered item identifier.</i></p> <p><b>Rules</b> BII2-T14-R021 - Each credit note line MUST have a credit note line item name and/or the credit note line item identifier</p>
<ul style="list-style-type: none"> <li> <ul style="list-style-type: none"> <li> <ul style="list-style-type: none"> <li>schemeID</li> </ul> </li> </ul> </li> </ul>	<p><b>Type</b> xs:normalizedString  <b>Use</b> optional</p>	<p><b>Rules</b> BII2-T14-R032 - A scheme identifier for the credit note line item registered identifier MUST be provided if credit note line item registered identifiers are used to identify a product.(e.g. GTIN)          OP-T14-R007 - A standard item identifier scheme MUST be coded according to the list Item Identifier Scheme ID defined by PEPPOL</p>
<ul style="list-style-type: none"> <li><b>cac:OriginCountry</b> <ul style="list-style-type: none"> <li>cbc:IdentificationCode</li> </ul> </li> </ul>	<p><b>Occurrence</b> 0 .. 1  <b>Type</b> cac:CountryType</p> <p><b>Occurrence</b> 1 .. 1  <b>Type</b> cbc:IdentificationCodeType  <b>Info req.ID</b> tir14-095  <b>Bus req.ID</b> tbr14-035</p>	<p><b>Term name</b> <b>Item country of origin</b>  <b>BII Usage</b> <i>Each line in a credit note may contain the items country of origin. When relevant this allows the buyer to identify whether further customs procedures are required.</i></p> <p><b>Code List ID:</b> ISO3166-1:Alpha2</p> <p><b>Rules</b> CL-T14-R004 - Country codes in a credit note MUST be coded using ISO code list 3166-1</p>
<ul style="list-style-type: none"> <li> <ul style="list-style-type: none"> <li> <ul style="list-style-type: none"> <li>listID</li> </ul> </li> </ul> </li> </ul>	<p><b>Type</b> xs:normalizedString  <b>Use</b> optional</p>	<p><b>Rules</b> EUGEN-T14-R027 - A country identification code MUST have a list identifier attribute "ISO3166-1:Alpha2".</p>
<ul style="list-style-type: none"> <li><b>cac:CommodityClassification</b></li> </ul>	<p><b>Occurrence</b> 0 .. unbounded  <b>Type</b> cac:CommodityClassificationType</p>	

Element/Attribute	Description	Usage/Rules/Code lists
cbc:CommodityCode	<p><b>Occurrence</b> 0 .. 1  <b>Type</b> cbc:CommodityCodeType  <b>Info req.ID</b> tir14-071  <b>Bus req.ID</b> tbr14-012</p>	<p><b>Term name</b> <b>Item commodity classification</b>  <b>BII Usage</b> <i>A classification code for classifying the item by its type or nature.</i>  <i>Each line in a credit note must contain classification codes used to classify the type or nature of the Item. The seller can only expect the buyer to acknowledge two classifications. Allowing for the use of a general classification code such as UNSPSC and a specific one such as CPV in the same line.</i></p>
listID	<p><b>Type</b> xs:normalizedString  <b>Use</b> optional</p>	
cbc:ItemClassificationCode	<p><b>Occurrence</b> 0 .. 1  <b>Type</b> cbc:ItemClassificationCodeType  <b>Info req.ID</b> tir14-121  <b>Bus req.ID</b> tbr14-012</p>	<p><b>Term name</b> <b>Item CPV classification code</b>  <b>BII Usage</b> <i>The items CPV code</i></p>
listID	<p><b>Type</b> xs:normalizedString  <b>Use</b> optional</p>	
cac:ClassifiedTaxCategory	<p><b>Occurrence</b> 0 .. 1  <b>Type</b> cac:TaxCategoryType</p>	
cbc:ID	<p><b>Occurrence</b> 1 .. 1  <b>Type</b> cbc:IDType  <b>Info req.ID</b> tir14-072  <b>Bus req.ID</b> tbr14-025</p>	<p><b>Term name</b> <b>Item VAT category code</b>  <b>BII Usage</b> <i>Each line in a credit note may contain the VAT category/rate used for this credit note line. The category code acts as a key for summing up line amounts pr. VAT category as well for relating the VAT category percentage given on document level, to the line. If the credit note is a VAT credit note each line must contain a category code.</i></p> <p><b>Code List ID:</b> UNCL5305</p> <p><b>Rules</b> BII2-T14-R046 - Each credit note line MUST be categorized with the credit note line VAT category if the credit note has a VAT total amount  CL-T14-R007 - Credit Note tax categories MUST be coded using UNCL 5305 code list BII2 subset</p>
schemeID	<p><b>Type</b> xs:normalizedString  <b>Use</b> optional</p>	<p><b>Rules</b> <i>EUGEN-T14-R032 - A tax category identifier MUST have a scheme identifier attribute "UNCL5305".</i></p>
cbc:Percent	<p><b>Occurrence</b> 0 .. 1  <b>Type</b> cbc:PercentType  <b>Info req.ID</b> tir14-115  <b>Bus req.ID</b> tbr14-024</p>	<p><b>Term name</b> <b>Line VAT rate</b>  <b>BII Usage</b> <i>The VAT percentage rate that applies to the credit note line as whole.</i></p>
cac:TaxScheme	<p><b>Occurrence</b> 1 .. 1  <b>Type</b> cac:TaxSchemeType</p>	

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Element/Attribute	Description	Usage/Rules/Code lists	
cbc:ID	<b>Occurrence</b> 1 .. 1 <b>Type</b> cbc:IDType <b>Info req.ID</b> 25 <b>Default</b> VAT	<b>Term name</b>	<b>Tax Scheme ID</b> <i>Identifies the tax scheme</i>
cac:AdditionalItemProperty	<b>Occurrence</b> 0 .. unbounded <b>Type</b> cac:ItemPropertyType		
cbc:Name	<b>Occurrence</b> 1 .. 1 <b>Type</b> cbc:NameType <b>Info req.ID</b> tir14-073 <b>Bus req.ID</b> tbr14-013	<b>Term name</b>	<b>Item attributes</b> <i>Each line in a credit note may contain attribute for the item. For example colour, size, meter numbers. This information supports automatically assigning accounting codes and matching to orders and receiving documents. Description of additional data.</i>
cbc:Value	<b>Occurrence</b> 1 .. 1 <b>Type</b> cbc:ValueType <b>Info req.ID</b> tir14-073 <b>Bus req.ID</b> tbr14-013	<b>Term name</b>	<b>Item attributes</b> <i>Each line in a credit note may contain attribute for the item. For example colour, size, meter numbers. This information supports automatically assigning accounting codes and matching to orders and receiving documents. Description of additional data.</i>
cac:Price	<b>Occurrence</b> 0 .. 1 <b>Type</b> cac:PriceType		
cbc:PriceAmount	<b>Occurrence</b> 1 .. 1 <b>Type</b> cbc:PriceAmountType <b>Info req.ID</b> tir14-075 <b>Bus req.ID</b> tbr14-014, tbr14-024	<b>Term name</b>	<b>Item price</b> <i>Each line in a credit note may contain the net price of the item including all allowances or charges that directly relates to price (e.g. discount), and taxes but excluding VAT.</i> <i>The net price of an item including discounts or surcharges that apply to the price.</i>
currencyID	<b>Type</b> xs:normalizedString <b>Use</b> required	<b>Rules</b>	<b>Rules</b> CL-T14-R003 - currencyID MUST be coded using ISO code list 4217 <b>Code List ID:</b> ISO4217
cbc:BaseQuantity	<b>Occurrence</b> 0 .. 1 <b>Type</b> cbc:BaseQuantityType <b>Info req.ID</b> tir14-074 <b>Bus req.ID</b> tbr14-014	<b>Term name</b>	<b>Base quantity</b> <i>The number of credit note quantity units for which the price is stated. E.g. credited quantity is 1000 LTR, price is €15 pr. 10 LTR. Price base quantity must be given in the same unit of measure as the credited quantity.</i>
cac:AllowanceCharge	<b>Occurrence</b> 0 .. unbounded <b>Type</b> cac:AllowanceChargeType		



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Element/Attribute	Description	Usage/Rules/Code lists
<b>cbc:ChargeIndicator</b>	<b>Occurrence</b> 1 .. 1 <b>Type</b> cbc:ChargeIndicatorType <b>Info req.ID</b> OP-T14-031	<b>Term name</b> <b>Charge Indicator</b> <b>BII Usage</b> <i>Indicates whether the Allowance Charge is a Charge (True) and should be added or an Allowance (False) and should be subtracted.</i>
<b>cbc:Amount</b>	<b>Occurrence</b> 1 .. 1 <b>Type</b> cbc:AmountType <b>Info req.ID</b> tir14-076 <b>Bus req.ID</b> tbr14-014, tbr14-015	<b>Term name</b> <b>Item price discount</b> <b>BII Usage</b> <i>The total discount subtracted from the gross price to reach the net price. Each line in a credit note may contain the amount of the price discount. The price discount amount is informative.</i>  <b>Rules</b> EUGEN-T14-R022 - An allowance or charge amount MUST NOT be negative.
<i>currencyID</i>	<b>Type</b> <i>xs:normalizedString</i> <b>Use</b> <i>required</i>	<b>Rules</b> <i>CL-T14-R003 - currencyID MUST be coded using ISO code list 4217</i> <b>Code List ID:</b> <i>ISO4217</i>
<b>cbc:BaseAmount</b>	<b>Occurrence</b> 0 .. 1 <b>Type</b> cbc:BaseAmountType <b>Info req.ID</b> tir14-077 <b>Bus req.ID</b> tbr14-014, tbr14-015	<b>Term name</b> <b>Item list price</b> <b>BII Usage</b> <i>The gross price of the item before subtracting discounts. E.g. list price. Each line in a credit note may contain the gross price, e.g. List price for the item.</i>
<i>currencyID</i>	<b>Type</b> <i>xs:normalizedString</i> <b>Use</b> <i>required</i>	<b>Rules</b> <i>CL-T14-R003 - currencyID MUST be coded using ISO code list 4217</i> <b>Code List ID:</b> <i>ISO4217</i>