

**Business Interoperability Specification**

**OpenPEPPOL AISBL**

**Post Award Coordinating Community**

**ICT - Models**

**BIS 4A – Invoice**

**Version: 4.01**

**Status: In use**

***Statement of copyright***

This PEPPOL Business Interoperability Specification (BIS) document is based on the CEN CWA prepared by the BII workshop specified in the Introduction below.

The original CEN CWA document contains the following copyright notice which still applies:

|  |
| --- |
| © 2012 CEN All rights of exploitation in any form and by any means reserved worldwide for CEN national Members. |

The CEN CWA documents and profiles prepared by the BII workshop are not specific to a business area. Subject to agreement with CEN, customizations have been made by PEPPOL to establish the PEPPOL BIS, detailing and adding further guidance on the use of BII profiles.

OpenPEPPOL AISBL holds the copyright in the customizations made to the original document. The customizations appear from the corresponding conformance statement which is attached to this document. For the purpose of national implementations, customizations covered by the conformance statement may be further refined and detailed by PEPPOL Authorities and/or other entities authorized by OpenPEPPOL AISBL, provided that interoperability with PEPPOL BIS is ensured.

This PEPPOL BIS document may not be modified, re-distributed, sold or repackaged in any other way without the prior consent of CEN and/or OpenPEPPOL AISBL.

**Table of Contents**

[1 Introduction to openPEPPOL and BIS 5](#_Toc476826483)

[1.1 Audience 5](#_Toc476826484)

[2 References 6](#_Toc476826485)

[3 Document history 7](#_Toc476826486)

[3.1 Revision history 7](#_Toc476826487)

[3.2 Contributors 7](#_Toc476826488)

[4 Principles and prerequisites 8](#_Toc476826489)

[4.1 PEPPOL BIS 4a - Basic Invoice Only – scope 8](#_Toc476826490)

[4.2 Parties and roles 9](#_Toc476826491)

[4.3 PEPPOL BIS 4a - Basic Invoice Only – benefit 9](#_Toc476826492)

[4.4 PEPPOL BIS 4a - Basic Invoice Only – summary 10](#_Toc476826493)

[5 Business requirements 12](#_Toc476826494)

[5.1 Transaction Business requirements 12](#_Toc476826495)

[5.1.1 General requirements 12](#_Toc476826496)

[5.1.2 Parties 13](#_Toc476826497)

[5.1.3 Accounting and payment 13](#_Toc476826498)

[5.1.4 Line requirements 14](#_Toc476826499)

[5.1.5 Amounts 15](#_Toc476826500)

[5.1.6 Legal requirements 15](#_Toc476826501)

[5.2 Specific OpenPEPPOL cross border requirements 17](#_Toc476826502)

[6 Code lists 18](#_Toc476826503)

[6.1 Code lists for coded elements 18](#_Toc476826504)

[6.1.1 Links to code lists 18](#_Toc476826505)

[6.2 Code lists for identifier schemes 18](#_Toc476826506)

[7 Business rules 19](#_Toc476826507)

[7.1 PEPPOL Specific rules 19](#_Toc476826508)

[7.2 Code lists business rules 20](#_Toc476826509)

[8 Differences between PEPPOL BIS version 1 and version 2 21](#_Toc476826510)

[8.1 Features added 21](#_Toc476826511)

[8.2 Features removed 21](#_Toc476826512)

[8.3 Other changes 22](#_Toc476826513)

[8.4 Changes in cardinality 22](#_Toc476826514)

[8.5 Features added as extensions or changes to BII2 23](#_Toc476826515)

[9 Process and typical scenarios 24](#_Toc476826516)

[9.1 Use case 1.a – Simple service invoice with VAT 24](#_Toc476826517)

[9.2 Use case 1.b – Simple product invoice with VAT 25](#_Toc476826518)

[9.3 Use case 2 – Rich content invoice 26](#_Toc476826519)

[9.4 Use case 3 – Cross Border Invoice 27](#_Toc476826520)

[9.5 Use case 4 – EU VAT not applicable 28](#_Toc476826521)

[9.6 Use case 5 – Invoice with full specs 29](#_Toc476826522)

[10 Description of selected parts of the invoice message 30](#_Toc476826523)

[10.1 Parties 30](#_Toc476826524)

[10.1.1 AccountingSupplierParty (Supplier) 30](#_Toc476826525)

[10.1.2 AccountingCustomerParty (Customer) 30](#_Toc476826526)

[10.1.3 Payee 31](#_Toc476826527)

[10.1.4 Address information 31](#_Toc476826528)

[10.2 Other key elements in the message 32](#_Toc476826529)

[10.2.1 Allowances and charges 32](#_Toc476826530)

[10.2.2 Payment information 33](#_Toc476826531)

[10.2.3 Payment identifier 35](#_Toc476826532)

[10.2.4 Order / order number / order reference 35](#_Toc476826533)

[10.2.5 Contract number 35](#_Toc476826534)

[10.2.6 Accounting information 35](#_Toc476826535)

[10.2.7 Attachments 36](#_Toc476826536)

[10.2.8 Other Use of additional document reference 36](#_Toc476826537)

[10.2.9 Use of party tax scheme for accounting supplier party 37](#_Toc476826538)

[10.2.10 VAT category 37](#_Toc476826539)

[10.2.11 Rounding 37](#_Toc476826540)

[10.2.12 Calculation of totals 39](#_Toc476826541)

[10.2.13 Item details, identification and description 40](#_Toc476826542)

[10.2.14 Tax representative 41](#_Toc476826543)

[10.2.15 Price 41](#_Toc476826544)

[10.2.16 VAT in local currency 42](#_Toc476826545)

[11 PEPPOL Identifiers 43](#_Toc476826546)

[11.1 Party Identifiers 43](#_Toc476826547)

[11.2 Version ID 43](#_Toc476826548)

[11.3 Profile ID 43](#_Toc476826549)

[11.4 Customization ID 44](#_Toc476826550)

[11.5 Namespaces 44](#_Toc476826551)

[12 XML Schema Guideline and information content 45](#_Toc476826552)

**APPENDIXES**

APPENDIX A – TESTFILES

APPENDIX B – CONFORMANCE STATEMENT

# Introduction to openPEPPOL and BIS

This BIS is a result of work within openPEPPOL 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 supporting these requirements and how to implement. The CEN WS/BII2 Profile “BII Profile 04 Invoice Only” is the bases for this work.

**The purpose** of this document is to describe a common format for the invoice message in the European market, and to facilitate an efficient implementation and increased use of electronic collaboration regarding the invoicing process based on this format.



## Audience

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

 Service providers

 Contracting Authorities

 Economic Operators

 Software Developers

More specifically, it is addressed towards the following roles:

 ICT Architects

 ICT Developers

 Business Experts

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

# References

[PEPPOL] http://www.peppol.eu/

[PEPPOL\_EIA] http://www.peppol.eu/peppol\_components/peppol-eia/eia

[PEPPOL\_PostAward] http://www.peppol.eu/peppol\_components/peppol-eia/eia#ict-architecture/post-award- eprocurement/models

[PEPPOL\_Transp] <http://www.peppol.eu/peppol_components/peppol-eia/eia#ict-architecture/transport-> infrastructure/models

[CEN\_BII2] http://www.cenbii.eu

[BII\_Invoice] ftp://ftp.cen.eu/public/CWAs/BII2/CWA16562/CWA16562-Annex-B-BII-Profile-04-InvoiceOnly-V2\_0\_0.pdf

[BII\_InvoiceModel] A browsable HTML version:  
http://spec.cenbii.eu/BII2/fxhtml/Trdm010-Invoice/g\_1.htm?http://spec.cenbii.eu/BII2/fxhtml/Trdm010-Invoice/g\_5.htm

[UBL] http://docs.oasis-open.org/ubl/os-UBL-2.1/UBL-2.1.html

[UBL\_Invoice] http://docs.oasis-open.org/ubl/os-UBL-2.1/xsd/maindoc/UBL-Invoice-2.1.xsd

[Schematron] [http://www.schematron.com](http://www.schematron.com/)

[XSLT] http://www.w3.org/TR/xslt20/

[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:   
http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2010:189:0001:0008:EN:PDF

(For easy reference: Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax, is found at:   
http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=CELEX:32006L0112:EN:NOT )

[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:  
http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=CELEX:31999L0093:EN:NOT

[EIF] European Interoperability Framework 2.0, found at:<http://ec.europa.eu/isa/library/index_en.htm> [http://ec.europa.eu/isa/documents/isa\_annex\_ii\_eif\_en.pdf](%20http://ec.europa.eu/isa/documents/isa_annex_ii_eif_en.pdf)

[GS1 Keys] <http://www.gs1.org/barcodes/technical/id_keys>

# Document history

## Revision history

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Version** | **Date** | **Author** | **Organization** | **Description** |
| 1.0 | 30.04.2010 | Bergthor Skulason | NITA | First version |
| 2.0 | 30.01.2010 | Bergthor Skulason | NITA | Second version |
| 2.01 | 09.06.2011 | Bergthor Skulason | NITA | Revised 2nd version |
| 2.02 | 05.09.2011 | Bergthor Skulason | NITA | Approved by EC |
| 2.10 | 30.11.2011 | Bergthor Skulason | NITA | Update business rules and code lists. Setup guideline as separate document. |
| 3.0 | 15.01.2012 | Bergthor Skulason | NITA | 3rd version |
| 4.0 | 23.12.2013 | Siw Midtgård Meckelborg | Edisys Consulting AS/Difi | 4th version based on BII2 |
| 4.01 | 09.03.2017 | Philip Helger | BRZ | Fixed description of PaymentChannelCode |
|  | 20.03.2017 | Oriol Bausà | Invinet | Add missing business rules |

## Contributors

Jostein Frømyr, Edisys Consulting AS/Difi, NO

Martin Forsberg, SFTI, SE

Erik Gustavsen, Edisys Consulting AS/Difi, NO

Siw Midtgård Meckelborg, Edisys Consulting AS/Difi, NO

Ole Ellerbæk Madsen, DIGST, DK

Søren Lennartson, SFTI, SE

Sven Rostgaard Rasmussen, DIGST, DK

Kristiansen Olav Astad, Difi, NO

Anders Kingstedt, OpenPEPPOL

Douglas Hill, GS1

Philip Helger, BRZ, AT

Jakob Frohnwieser, BRZ, AT

Per Martin Jöraholmen, Direktoratet for økonomistyring, NO

Jesper Larsen, DIGST, DK

Oriol Bausà, Invinet, ES

Pavels Bubens, EDIGARD, NO

Diff Lim, Celtrino, IR

Jan Mærøe, Difi, NO

Arianna Brutti, Enea/Intercent-ER, IT

Ulrika Steidler, Lunds Universitet, SE

Christian Druschke, IBX

Agneta Doverbörk, Capgemini – IBX

Are Berg, Edisys Consulting AS/Difi, NO

Jaroslav Fjelberk

Roger Evans

# Principles and prerequisites

This chapter describes the principles and assumptions that underlie the use of the PEPPOL Invoice. It is based on the CEN BII 04 Invoice only profile. See [BII\_Invoice]

## PEPPOL BIS 4a - Basic Invoice Only – scope

The electronic transaction message described in this implementation guide is the Invoice message. The Creditor/Invoice Issuer sends the Invoice message to the Debtor/Invoicee, indicating the [products](http://en.wikipedia.org/wiki/Product_(business)), quantities, and agreed [prices](http://en.wikipedia.org/wiki/Price) for products and/or [services](http://en.wikipedia.org/wiki/Service_(economics)) the seller has provided the buyer.   
  
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.

The main activities supported by this message are:

* **Accounting**

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

* **Auditing**

Invoices 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 to its settlement.
  + Information for connecting the invoice to relevant documents such as contracts and orders.
* **VAT reporting**

Invoices 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 issued to national and foreign buyers.

* **Payment**

Invoices should identify the means of settlement for an invoice, and clearly state the requested payment.

* **Invoice verification**

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

* + Preceding orders.
  + Contracts.
  + Buyer’s reference.
  + Receipts of products and/or services.
  + Identification of the responsible person or department.

## Parties and roles

The table below gives the definitions of the parties and roles of the billing process.

|  |  |  |
| --- | --- | --- |
| **Business partners** | **Description** | |
| Customer | The customer is the legal person or organization who is in demand of a product and/or service.  Examples of customer roles: buyer, consignee, debtor, contracting authority. | |
| Supplier | The supplier is the legal person or organization who provides a product and/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.  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.  Also known as Invoicee, Accounts Payable or Buyer. | |

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



## PEPPOL BIS 4a - Basic Invoice Only – benefit

In the area of invoicing, many procurement agencies are using customized implementation for each trading partner. This approach leads to a situation that addresses only the (few) trade relationships with large volume of document but leaves out the (many) small ones. By implementing receiving capabilities of BIS 4a the procurement agency can reuse the investment for various trading partners, enabling them to engage smaller contract situations. Other potential benefits of using this BIS are, among others:

* Can be mandated as a basis for national or regional eInvoicing initiatives.
* Procurement agencies can use them as basis for moving all invoices into electronic form. The flexibility of the specifications allows the buyers to automate processing of invoices gradually, based on different sets of identifiers or references, based on a cost/benefit approach.
* SME can offer their trading partners the option of exchanging standardized documents in a uniform way and thereby move all invoices into electronic form.
* Large companies can implement this BIS as standardized documents for general operations and implement custom designed bi-lateral connections for large trading partners.
* Can be used as basis for restructuring of in-house processes of invoices.
* Significant saving can be realized by the procuring agency by automating and streamlining in-house processing. The accounting can be automated significantly, approval processes simplified and streamlined, payment scheduled timely and auditing automated.

## PEPPOL BIS 4a - Basic Invoice Only – summary

This PEPPOL BIS structure is based on the European Interoperability Framework 2.0. PEPPOL BIS applies the Framework as follows:

1. **Legal Interoperability**

* Legal:
  + Enable both VAT and non VAT invoicing
  + The external environment is governed by the legal regime on invoicing. Legal scope is the EU VAT Directive 2010/45/EU on the common system of value added tax (VAT) for supporting sales and purchase invoices.
  + PEPPOL provides methodology for supporting additional national legal requirements to the EU VAT Directive and applies therefore equally well to domestic trade as cross border.

1. **Organizational interoperability**

* Organization (Organization/Business):
  + This PEPPOL BIS supports B2B and B2G
  + This PEPPOL BIS supports cross border, regional and domestic invoicing in EU and EEA
  + This PEPPOL BIS can function as a standardized EDI agreement within a trading community
  + This PEPPOL BIS supports linking of business processes within the sending and receiving organization. The process of invoice transmission in electronic form can be linked into internal processes of both sender and receiver, which may differ for various reasons.
* Organization (Process):
  + This PEPPOL BIS supports a set of “common business processes” that are assumed to be supported by most enterprises whether public or private. These are processes that are used widely or understood as being relevant for most companies.

1. **Semantic interoperability**

* Semantic:

A minimum set of information elements required to fulfill legal requirements for an invoice. The set of information elements is assumed to be sufficient to support organizational business and processing requirements stated above.

* + A CORE invoice:
    - Data model, a set of elements that the receiver MUST be able to process.
    - Business rules, a set of business rules that ensure a common way of processing the information elements. The rules are stated in a way that allows for automated validation of document instances. Issuer of invoices cannot issue documents that conflict with these rules.

PEPPOL adds business rules on top of the data model to clarify certain design choices left open by the CEN BII. These choices are intended to lower the implementation threshold by limiting options for implementers and thereby increase interoperability of PEPPOL invoices.

1. **Technical interoperability**

* Technical Interaction (Process and semantic implementation):
  + Binding to OASIS UBL 2.1, see [UBL]
  + ISO/IEC 19757-3 Schematron, for automation of document validation, see [Schematron] XSLT Stylesheet for presentation of content, see [XSLT]
* Technical Interaction (eSignature Validation):
  + Not supported in this PEPPOL BIS.

# Business requirements

## Transaction Business requirements

### General requirements

|  |  |
| --- | --- |
| **ID** | **Requirement** |
| tbr10-003 | The Invoice 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 invoice 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. An invoice references at most one order. |
| tbr10-004 | It must be possible to include attachments with the invoice, either as embedded binary objects or as external links (URI), for example to provide timesheets, usage reports or other relevant information for reviewing the invoice. |
| tbr10-029 | Comments, clauses, statements (e.g. of country of origin) and notes at invoice and line level must be supported in the Invoice. It is recognized that when issuing invoices 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 Invoice must not require an electronic interchange agreement between the buyer and seller the Invoice provides flexibility by supporting textual notes at document and line level. |
| tbr10-043 | The invoice 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. |
| tbr10-048 | The invoice information must be self-sufficient. E.g. party and product information must be given in detail in the invoice and any party and product identifiers provided are only informative. |

### Parties

|  |  |
| --- | --- |
| **ID** | **Requirement** |
| tbr10-005 | 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. |
| tbr10-007 | An invoice must support information that facilitates the review of the invoice by: transferring it to the relevant location within the receiving company and to enable the invoice buyer to contact the seller for clarifications. Information items that must be are supported in the Invoice are: contact names, contacting details, departments. |
| tbr10-016 | 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 invoice. 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 Invoice must support the following basic address information:   * Street name (two lines) and building number or P.O. Box. * City name and postal code * Region * Country |
| tbr10-018 | An Invoice must support delivery address information or identifier in order to enable the buyer to identify where the invoiced items were delivered, for controlling purposes. |
| tbr10-037 | The Invoice must support information about the parties’ electronic address, as part of party information. |

### Accounting and payment

|  |  |
| --- | --- |
| **ID** | **Requirement** |
| tbr10-008 | For automating the booking of invoices into the buyers account, in cases where the buyer's system does not have ordering information, the invoice must support the relevant accounting code or project cost codes. |
| tbr10-009 | Invoices commonly contain information on how they should be paid. There are multiple ways of settling invoices but the Invoice must support international bank transfers according to the SEPA specification by supporting information about a bank account IBAN id and the financial institution BIC code. |
| tbr10-010 | The invoice issuer must be able to include a payment reference in the invoice and request the payer to use that reference in the payment initiation message. This enables automation of payment-to-invoice matching when reconciling account statements. |
| tbr10-011 | Invoices commonly have payment terms such as penalty charges if not paid on due date. The Invoice must support such information in unstructured form. |
| tbr10-030 | It is recognized that in some countries within Europe financial institutions may be identified with branch identifiers rather than financial institution identifiers. It is also recognized that in such cases the accounts id used may be proprietary, i.e. not IBAN. |
| tbr10-031 | Invoices may be paid with payments cards (e.g. online purchases) in which case it is of benefit for the payer to identify what payment card was used so that he can more easily reconcile the invoice against the payment card statements. |
| tbr10-032 | Invoices represent a claim for payment and the invoice may have to state the due date for the payment when that is not defined in contracts between the buyer and seller. |
| tbr10-042 | The invoice content facilitates automatic validation of legal and tax values, tax accounting and payment |
| tbr10-044 | Payment means and terms stated at document level must apply to all invoice lines. |
| tbr10-045 | Stated pre-payments apply to the invoice as a whole. |
| tbr10-046 | Accounting details stated at document level must apply to all invoice lines. |
| tbr10-047 | Tax information stated at document level must apply to all invoice lines. |

### Line requirements

|  |  |
| --- | --- |
| **ID** | **Requirement** |
| tbr10-002 | Line identifiers are needed to enable referencing Invoice lines from other documents. |
| tbr10-006 | 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. |
| tbr10-012 | The use of commodity classifications codes must be supported. Examples of codes used are UNSPSC and eCl@ss. |
| tbr10-013 | Invoices 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. |
| tbr10-014 | 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. |
| tbr10-015 | It is considered to be common practice to show list prices and discounts on prices in invoices in order to assist with discounts and for verification of negotiated terms. |
| tbr10-033 | To facilitate automation in matching invoices against orders (especially when orders are partially invoiced) it is necessary to identify the order line to which an invoice line relates. |
| tbr10-034 | 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 Invoice. |
| tbr10-041 | By reference to the Order and its lines, the Invoice enables automated matching by the Customer via a workflow process. |

### Amounts

|  |  |
| --- | --- |
| **ID** | **Requirement** |
| tbr10-017 | The Invoice must support information needed to specify allowance and charges and their VAT details on document level in an invoice, e.g. for packing and shipping charges that apply to the invoice as a whole. |
| **ID** | **Requirement** |
| tbr10-019 | An invoice must support reverse charge invoices which are those were the seller does not charge VAT in the invoice 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. [[1]](#footnote-1) |
| tbr10-025 | The calculation of an invoice total amount must show the relevant sums of lines, sum of VAT and the invoice totals with and without VAT. The invoice 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 invoice totals once and only once. |
| tbr10-026 | It must be possible to issue an invoice 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. Invoices 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. |
| tbr10-027 | 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. |
| tbr10-028 | The Invoice must contain information about the currency of the invoice. The currency code for the invoice as a whole controls the rules that regulate which amounts in a Invoice must be in the same currency to make the calculation of the invoice totals possible. |
| tbr10-036 | The use of rounding must be supported in the Invoice and the calculation rule for the invoice. Showing the rounding amount for invoice totals is common in some countries.  Rounding amount of invoice total must remain optional. |
| tbr10-052 | The invoice total and amount due must not be negative. |

### Legal requirements

|  |  |
| --- | --- |
| **ID** | **Requirement** |
| tbr10-020 | Invoices must support necessary information for Intra-community acquisition in accordance with EU directive 2006/112/EC, article 200. 1 |
| tbr10-021 | The Invoice is a commercial invoice. It is a legal requirement in some countries that the invoice document is specifically identified as being a commercial invoice, as opposed to other forms of invoices such as pro-forma, customs invoice etc. that serve a different purpose and are not valid as accounting documents or as claim for payment. |
| tbr10-022 | Some countries have a legal requirement that an invoice issuer must be identified by using his national registry identifier (legal identity). |
| tbr10-023 | If country of delivery is different from the sellers address it may affect the VAT jurisdiction for the invoice. An Invoice must therefore support information about the country of delivery. |
| tbr10-024 | An invoice must support information needed to comply with the EU directive 2006/112[[2]](#footnote-2)/EC, article 226 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):   * The date of issue * A sequential number, based on one or more series, which uniquely identifies the invoice * The seller's VAT identification number * The buyer's VAT identification number (when the buyer is liable to pay the VAT) * The seller's and the buyers full name and address. * Quantity and nature of the goods or services supplied or the extent and nature of the services rendered, per item. * The date of the supply or payment was made or completed if different from the date of invoice. * 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, per item. * The VAT rate applied per item. * The VAT amount payable, except where a special arrangement is applied under which, in accordance with the directive, such detail is excluded. * In the case of an exemption or where the customer is liable for payment of VAT, reference to the applicable provision of the directive. |
| tbr10-035 | Statement of country of origin and related declarations in an Invoice 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. |
| tbr10-038 | A seller may need to state in the invoice 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. |
| tbr10-039 | The invoice must comply with the commercial and fiscal requirements of the country where the Supplier is registered. |
| tbr10-040 | An electronic Invoice represents a legal claim for payment. |

## Specific OpenPEPPOL cross border requirements

|  |  |  |
| --- | --- | --- |
| **Req ID:** | **Business term:** | **Description:** |
|  | **HEADER LEVEL:** |  |
| OP-T10-001 | **Party Legal Entity/Registration Name** | An invoice must support the use of the 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-T10-002 | **Contact ID** | An invoice must support the use of ID for contact person. |
| OP-T10-005 | **Payment Channel Code** | An invoice must support the use of the payment channel code to enable other payment means than SWIFT |
| OP-T10-006 | **Financial Institution name** | An invoice must support the use of the name of the financial institution to enable other payment means than SWIFT |
| OP-T10-007 | **Financial Institution Address** | An invoice must support the use of the address of the financial institution to enable other payment means than SWIFT |
| OP-T10-008 | **Charge indicator** | An invoice must support the use of the charge indicator to differentiate between charges and allowances |
| OP-T10-009 | **Source currency code** | An invoice must support the use of source currency code in order to visualize the conversion from DocumentCurrency to TaxCurrency. |
| OP-T10-010 | **Target currency code** | An invoice must support the use of target currency code in order to visualize the conversion from DocumentCurrency to TaxCurrency. |
| OP-T10-011 | **Calculation rate** | An invoice must support the use of calculation rate in order to visualize the conversion from DocumentCurrency to TaxCurrency. |
| OP-T10-012 | **Mathematical Operator code** | An invoice must support the use of the operator code in order to visualize the conversion from DocumentCurrency to TaxCurrency. |
| OP-T10-013 | **Date** | An invoice must support the use of date for currency conversion. |
| OP-T10-014 | **Transaction Currency tax amount** | An invoice must support the use of transaction currency tax amount in cases where Document Currency code and Tax Currency code is not the same. |
| OP-T10-015 | **TaxCurrency Code** | An invoice must support the use of the TaxCurrency code |
| OP-T10-016 | **Actual Delivery Date** | An invoice must support the use of the actual delivery date on document level. |
|  | **LINE LEVEL:** |  |
| OP-T10-003 | **Delivery ID** | An Invoice must support delivery identifier on line level in order to enable the buyer to identify where the invoiced items were delivered. |
| OP-T10-004 | **Delivery address** | An Invoice must support delivery address information on line level in order to enable the buyer to identify where the invoiced items were delivered. |
| OP-T10-008 | **Charge indicator** | An invoice must support the use of the charge indicator to differentiate between charges and allowances |
| OP-T10-017 | **Item description** | An invoice must support the use of item description (free form description) |

# Code lists

## Code lists for coded elements

Table of the code lists used in the Invoice transaction:

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Business Term** | **Source** | **Subset** | **Xpath** | **listID** |
| Invoice Type Code | UN/ECE D1001 | [CEN BII2](ftp://ftp.cen.eu/public/CWAs/BII2/CWA16558/CWA16558-Annex-G-BII-CodeLists-V2_0_4.pdf%20%20) | cbc:InvoiceTypeCode | UNCL1001 |
| Currency Code | [ISO 4217](http://www.currency-iso.org/dam/downloads/dl_iso_table_a1.xml) |  | cbc:DocumentCurrencyCode  cbc:TaxCurrencyCode  cbc:TargetCurrencyCode  cbc:SourceCurrencyCode  @currencyID | ISO4217 |
| Document Type Code | UN/ECE D1001 | [CEN BII2](ftp://ftp.cen.eu/public/CWAs/BII2/CWA16558/CWA16558-Annex-G-BII-CodeLists-V2_0_4.pdf) | cbc:DocumentTypeCode | UNCL1001 |
| MIME Media Type Code | [IANA](ftp://ftp.cen.eu/public/CWAs/BII2/CWA16558/CWA16558-Annex-G-BII-CodeLists-V2_0_4.pdf%20) |  | @mimeCode |  |
| Country Code | [ISO 3166-1 alpha2](http://www.iso.org/iso/home/standards/country_codes.htm) |  | cac:Country/cbc:Identificationcode | ISO3166-1:Alpha2 |
| Payment Means Code | UN/ECE 4461 | [CEN BII2](ftp://ftp.cen.eu/public/CWAs/BII2/CWA16558/CWA16558-Annex-G-BII-CodeLists-V2_0_4.pdf) | cbc:PaymentMeansCode | UNCL4461 |
| Allowance Charge Reason Code | UN/ECE 4465 | [CEN BII2](ftp://ftp.cen.eu/public/CWAs/BII2/CWA16558/CWA16558-Annex-G-BII-CodeLists-V2_0_4.pdf) | cbc:AllowanceChargeReasonCode | UNCL4465 |
| Unit Of Measure | [UN/ECE Rec 20](http://www.unece.org/cefact/recommendations/rec20/Rec20_Rev6e_2009.xls) |  | @unitCode | UNECERec20  Note: Use this list identifier in the attribute unitCodeListID |

### Links to code lists

**CEN BII2 subsets**

<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>

**IANA**

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

**ISO 3166-1 alpha2:**

<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>

## Code lists for identifier schemes

Table of the code lists used to constrain the values of schemeID for identifiers in the Invoice transaction:

|  |  |  |  |
| --- | --- | --- | --- |
| **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 [UNECE5305 CEN BII2](ftp://ftp.cen.eu/public/CWAs/BII2/CWA16558/CWA16558-Annex-G-BII-CodeLists-V2_0_4.pdf) subset. | cac:TaxCategory/cbc:ID  cac:ClassifiedTaxCategory/cbc:ID | Note: Validate the ID with the code list provided by CEN BII2. **SchemeID** attribute must be UNCL5305 |
| Commodity Scheme Identifier | See [CEN BII2](ftp://ftp.cen.eu/public/CWAs/BII2/CWA16558/CWA16558-Annex-G-BII-CodeLists-V2_0_4.pdf%20) | 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. |

# Business rules

For BII rules, we refer to the BII Profile 04 document, see [BII\_Invoice].

## PEPPOL Specific rules

|  |  |
| --- | --- |
| **Rule ID:** | **Description:** |
| EUGEN-T10-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-T10-R008 | For each tax subcategory the category ID and the applicable tax percentage MUST be provided. |
| EUGEN-T10-R012 | An allowance percentage MUST NOT be negative. |
| EUGEN-T10-R022 | An allowance or charge amount MUST NOT be negative. |
| EUGEN-T10-R023 | An endpoint identifier MUST have a scheme identifier attribute. |
| EUGEN-T10-R024 | A party identifier MUST have a scheme identifier attribute. |
| EUGEN-T10-R025 | An invoice type code MUST have a list identifier attribute “UNCL1001”. |
| EUGEN-T10-R026 | A currency code element MUST have a list identifier attribute “ISO4217”. |
| EUGEN-T10-R027 | A country identification code MUST have a list identifier attribute “ISO3166-1:Alpha2”. |
| EUGEN-T10-R028 | A payment means code MUST have a list identifier attribute “UNCL4461”. |
| EUGEN-T10-R029 | An allowance charge reason code MUST have a list identifier attribute “UNCL4465”. |
| EUGEN-T10-R030 | A unit code attribute MUST have a unit code list identifier attribute “UNECERec20”. |
| EUGEN-T10-R031 | A financial account identifier MUST have a scheme identifier attribute. |
| EUGEN-T10-R032 | A tax category identifier MUST have a scheme identifier attribute “UNCL5305”. |
| EUGEN-T10-R033 | A document type code MUST have a list identifier attribute “UNCL1001”. |
| EUGEN-T10-R034 | A delivery location identifier MUST have a scheme identifier attribute |
| EUGEN-T10-R035 | An invoice MUST have a seller name |
| EUGEN-T10-R036 | An invoice MUST have a buyer name |
| EUGEN-T10-R037 | An invoice MUST have a seller postal address |
| EUGEN-T10-R038 | An invoice MUST have a buyer postal address |
| EUGEN-T10-R039 | A supplier SHOULD provide information about its legal entity information |
| EUGEN-T10-R040 | A customer SHOULD provide information about its legal entity information |
| EUGEN-T10-R041 | The VAT identifier for the supplier SHOULD be prefixed with country code for companies with VAT registration in EU countries |
| EUGEN-T10-R042 | The tax amount per category MUST be the taxable amount multiplied by the category percentage. |
| EUGEN-T10-R043 | The total tax amount MUST equal the sum of tax amounts per category |
| EUGEN-T10-R044 | If the tax currency code is different from the document currency code, the tax exchange rate MUST be provided |
| EUGEN-T10-R045 | Tax exchange rate MUST specify the calculation rate and the operator code. |
| EUGEN-T10-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-T10-R047 | An invoice should not contain empty elements |
| EUGEN-T10-R048 | Document level amounts cannot have more than 2 decimals |
| EUGEN-T10-R049 | Total tax amount cannot have more than 2 decimals. |
| EUGEN-T10-R050 | Tax subtotal amounts cannot have more than 2 decimals. |
| EUGEN-T10-R051 | Document level tax subtotal amounts cannot have more than 2 decimals |
| EUGEN-T10-R052 | Document level allowance and charge amounts cannot have more than 2 decimals |
| EUGEN-T10-R053 | An invoice must have an Invoice type code |
| EUGEN-T10-R054 | A party legal entity company identifier SHOULD have a scheme identifier attribute. |

## Code lists business rules

|  |  |
| --- | --- |
| **Identifier** | **Business Rule** |

|  |  |
| --- | --- |
| CL-T10-R001 | An Invoice MUST be coded with the InvoiceTypeCode code list UNCL D1001 BII2 subset |
| CL-T10-R002 | DocumentCurrencyCode MUST be coded using ISO code list 4217 |
| CL-T10-R003 | currencyID MUST be coded using ISO code list 4217 |
| CL-T10-R004 | Country codes in an invoice MUST be coded using ISO code list 3166-1[[3]](#footnote-3) |
| CL-T10-R006 | Payment means in an invoice MUST be coded using UNCL 4461 BII2 subset |
| CL-T10-R007 | Invoice tax categories MUST be coded using UNCL 5305 code list BII2 subset |
| CL-T10-R008 | For Mime code in attribute use MIME Media Types. |
| CL-T10-R010 | Coded allowance and charge reasons SHOULD belong to the UNCL 4465 code list BII2 subset |
| OP-T10-R001 | Contract document type code MUST be coded using UNCL 1001 list BII2 subset. |
| OP-T10-R002 | An Endpoint Identifier Scheme MUST be from the list of PEPPOL Party Identifiers described in the "PEPPOL Policy for using Identifiers". |
| OP-T10-R003 | A Party Identifier Scheme MUST be from the list of PEPPOL Party Identifiers described in the "PEPPOL Policy for using Identifiers". |
| OP-T10-R004 | A payee account identifier scheme MUST be from the Account ID PEPPOL code list |
| OP-T10-R006 | Unit code MUST be coded according to the UN/ECE Recommendation 20 |
| OP-T10-R007 | A standard item identifier scheme MUST be coded according to the list Item Identifier Scheme ID defined by PEPPOL |
| OP-T10-R008 | A Party Company Identifier Scheme MUST be from the list of PEPPOL Party Identifiers described in the "PEPPOL Policy for using Identifiers". |
| OP-T10-R009 | TaxCurrencyCode MUST be coded using ISO code list 4217 |
| OP-T10-R010 | SourceCurrencyCode MUST be coded using ISO code list 4217 |
| OP-T10-R011 | TargetCurrencyCode MUST be coded using ISO code list 4217 |

# Differences between PEPPOL BIS version 1 and version 2

## Features added

|  |  |
| --- | --- |
| **Business term:** | **UBL binding:** |
| **HEADER LEVEL:** |  |
| **Contract type code** | Invoice/cac:ContractDocumentReference/cbc:DocumentTypeCode |
| **Sellers tax registration status** | Invoice/cac:AccountingSupplierParty/cac:Party/cac:PartyTaxScheme/cbc:ExemptionReason |
| **Seller tax representative** | Invoice/cac:TaxRepresentativeParty/cac:PartyName  Invoice/cac:TaxRepresentativeParty/cac:PartyTaxScheme/cbc:CompanyID |
| **Credit/purchasing card** | Invoice/cac:PaymentMeans/cac:CardAccount/cbc:NetworkID  Invoice/cac:PaymentMeans/cac:CardAccount/cbc:PrimaryAccountNumberID |
| **Allowance and charges reason code** | Invoice/cac:AllowanceCharge/cbc:AllowanceChargeReasonCode |
| **Financial Institution name** | Invoice/cac:PaymentMeans/cac:PayeeFinancialAccount/cac:FinancialInstitutionBranch/cac:FinancialInstitution/cbc:Name |
| **Financial institution address** | Invoice/cac:PaymentMeans/cac:PayeeFinancialAccount/cac:FinancialInstitutionBranch/cac:FinancialInstitution/cac:Address |
| **Tax Currency Code** | Invoice/cbc:TaxCurrencyCode |
| **Transaction Currency TaxAmount** | Invoice/cac:TaxTotal/cac:TaxSubtotal/cbc:TransactionCurrencyTaxAmount |
| **Source Currency Code** | Invoice/cac:TaxExchangeRate/cbc:SourceCurrencyCode |
| **Target Currency Code** | Invoice/cac:TaxExchangeRate/cbc:TargetCurrencyCode |
| **Calculation rate** | Invoice/cac:TaxExchangeRate/cbc:CalculationRate |
| **Operator code** | Invoice/cac:TaxExchangeRate/cbc:MathematicOperatorCode |
| **Exchange rate date** | Invoice/cac:TaxExchangeRate/cbc:Date |
| **LINE LEVEL:** |  |
| **Invoice line period** | Invoice/cac:InvoiceLine/cac:InvoicePeriod/cbc:StartDate  Invoice/cac:InvoiceLine/cac:InvoicePeriod/cbc:EndDate |
| **Line Delivery ID** | Invoice/cac:InvoiceLine/cac:Delivery/cbc:ID |
| **Line delivery address** | Invoice/cac:InvoiceLine/cac:Delivery/cac:DeliveryAddress |
| **Item country of origin** | Invoice/cac:InvoiceLine/cac:Item/cac:OriginCountry/cbc:IdentificationCode |
| **Item commodity classification** | Invoice/cac:InvoiceLine/cac:Item/cac:CommodityClassification/cbc:CommodityCode |

## Features removed

|  |  |
| --- | --- |
| **Business term** | **Information:** |
| **HEADER LEVEL:** |  |
| **Country sub-entity for legal party** |  |
| **Customer party legal entity details** | BII2 does not allow for providing:   * Party Legal Entity. Registration\_ Name. Name * Party Legal Entity. Registration\_ Address. Address * Address. City Name. Name * Address. Country. Identification Code. Code |
| **Delivery address building number and department** |  |
| **LINE LEVEL:** |  |
| **Details related to allowance and charge on price** | BII2 does not allow for providing:   * Allowance Charge. Allowance Charge\_ Reason. Text * Allowance Charge. Multiplier\_ Factor. Numeric |
| **Tax Exemption Reason Code** |  |

## 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:   * Address ID * Post box * Building number * Department | |
| **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   BIS2 only allow for the specification of a Contact Person Name (Invoice/cac:AccountingSupplierParty/cac:Party/cac:Contact/cbc:Name (Invoice/cac:AccountingCustomerParty/cac:Party/cac:Contact/cbc:Name). |

## Changes in cardinality

|  |  |  |
| --- | --- | --- |
| xPath | Cardinality BIS1 | New cardinality |
| **HEADER LEVEL:** |  |  |
| /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 |
| /cac:AccountingCustomerParty/cac:Party/cac:PostalAddress/cbc:PostalZone | 1..1 | 0..1 |
| /cac:Delivery/cac:DeliveryLocation/cac:Address/cbc:CityName | 1..1 | 0..1 |
| /cac:Delivery/cac:DeliveryLocation/cac:Address/cbc:PostalZone | 1..1 | 0..1 |
| /cac:AllowanceCharge/cbc:AllowanceChargeReason | 0..1 | 1..1 |
| **LINE LEVEL:** |  |  |
| /cac:InvoiceLine/cbc:InvoicedQuantity | 0..1 | 1..1 |
| /cac:InvoiceLine/cac:OrderLineReference | 0..n | 0..1 |
| /cac:InvoiceLine/cac:AllowanceCharge/cbc:AllowanceChargeReason | 0..1 | 1..1 |

## 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 (Appendix B). A description of the new requirements are found in chapter 5.2.

| **Business term** | **UBL binding** |
| --- | --- |
| **Buyers legal registration name** | Invoice/cac:AccountingCustomerParty/cac:Party/cac:PartyLegalEntity/cbc:RegistrationName |
| **Buyers contact ID** | Invoice/cac:AccountingCustomerParty/cac:Party/cac:Contact/cbc:ID |
| **Line Delivery ID** | Invoice/cac:InvoiceLine/cac:Delivery/cbc:ID |
| **Line delivery address** | Invoice/cac:InvoiceLine/cac:Delivery/cac:DeliveryAddress |
| **PaymentChannelCode** | Invoice/cac:PaymentMeans/cbc:PaymentChannelCode |
| **Financial institution name** | Invoice/cac:PaymentMeans/cac:PayeeFinancialAccount/cac:FinancialInstitutionBranch/cac:FinancialInstitution/cbc:Name |
| **Financial institution address** | Invoice/cac:PaymentMeans/cac:PayeeFinancialAccount/cac:FinancialInstitutionBranch/cac:FinancialInstitution/cac:Address |
| **Charge indicator** | Invoice/cac:AllowanceCharge/cbc:ChargeIndicator  Invoice/cac:InvoiceLine/cac:AllowanceCharge/cbc:ChargeIndicator  Invoice/cac:InvoiceLine/cac:Price/cac:AllowanceCharge/cbc:ChargeIndicator |
| **Source currency code** | Invoice/cac:TaxExchangeRate/cbc:SourceCurrencyCode |
| **Target currency code** | Invoice/cac:TaxExchangeRate/cbc:TargetCurrencyCode |
| **Calculation rate** | Invoice/cac:TaxExchangeRate/cbc:CalculationRate |
| **Mathematic operator code** | Invoice/cac:TaxExchangeRate/cbc:MathematicOperatorCode |
| **Date** | Invoice/cac:TaxExchangeRate/cbc:Date |
| **Transaction currency tax amount** | Invoice/cac:TaxTotal/cac:TaxSubtotal/cbc:TransactionCurrencyTaxAmount |
| **TaxCurrency code** | Invoice/cbc:TaxCurrencyCode |
| **Actual delivery date** | Invoice/cac:Delivery/cbc:ActualDeliveryDate |
| **Item description** | Invoice/cac:InvoiceLine/cac:Item/cbc:Description |
| **Item attributes** | Changed syntax binding to:  Invoice/cac:InvoiceLine/cac:Item/cac:AdditionalItemProperty/cbc:Name  Invoice/cac:InvoiceLine/cac:Item/cac:AdditionalItemProperty/cbc:Value |
| **VAT Total amount in local currency** | Changed syntaxbinding and requirements to use TaxCurrencyCode and TaxExchangeRate for VAT reporting in local currency. |
| **Customers accounting string** | Syntaxbinding missing in BII  Invoice/cac:InvoiceLine/cbc:AccountingCost |

# Process and typical scenarios



## Use case 1.a – Simple service invoice with VAT

This use case is based on a simple scenario where an Invoice is sent from a Supplier to a Customer. This invoice scenario contains a minimum of information and one VAT rate, where the VAT information is specified on document level and not on line level. This scenario is based around a service referred to as a newspaper subscription.

|  |  |
| --- | --- |
| **Use Case number** | 1.a |
| **Use Case Name** | Simple service Invoice with VAT |
| **Use Case Description** | 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 one VAT rate. |
| **Parties involved** | Supplier(In UBL: AccountingSupplierParty)  Customer (In UBL: AccountingCustomerParty) |
| **Assumptions** | 1. The Supplier has received one order from the Customer with    1. 1 line (1 service) 2. Invoice contains:    1. One VAT rate    2. Allowance (discount) on document level    3. Required total and amount    4. Due date and bank account info    5. Contract reference    6. Invoice period on document level 3. 1 invoice lines containing:  * 1 Line with 1 service “Newspaper subscription” with VAT 25%  1. The invoice is mainly text based with a minimum of coding and schemes used. |
| **The flow** | * The Customer engages in a contractual agreement with the supplier * The Supplier sends an period based Invoice to the Customer |
| **Result** | 1. The electronic Invoice message helped the Supplier by:    1. Automating the invoice creation process    2. Validation of the Invoice totals and amounts    3. Ensuring that the Invoice VAT is correct 2. The Invoice message helped the Customer by:    1. Match invoice to the contract on document level |
| **XML example file** | See Annex A for a sample file illustrating Use Case 1.a |

## Use case 1.b – Simple product invoice with VAT

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.

|  |  |
| --- | --- |
| **Use Case number** | 1.b |
| **Use Case Name** | Simple Invoicing with VAT |
| **Use Case Description** | 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. |
| **Parties involved** | Supplier(In UBL: AccountingSupplierParty)  Customer (In UBL: AccountingCustomerParty) |
| **Assumptions** | 1. The Supplier has received one order from the Customer with    1. 3 lines (3 different products) 2. Invoice contains:    1. Two VAT rates    2. No allowance or charge    3. Required totals and amounts    4. Due date and bank account info    5. Order reference on document level 3. 3 invoice lines:  * 1 Line with VAT 25% Paper * 2 Line with VAT 25% Pens * 1 Line with VAT 12% Cookies  1. The invoice is mainly text based with a minimum of coding, schemes and identifiers used. |
| **The flow** | * The Customer places one order * The Supplier sends an Invoice to the Customer |
| **Result** | 1. The electronic Invoice message helped the Supplier by: 2. Automating the invoice creation process 3. Validation of the Invoice 4. Invoice VAT is correct 5. The Invoice message helped the Customer by: 6. Matching to the Order on document level |
| **XML example file** | See Annex A for a sample file illustrating Use Case 1.b |

## Use case 2 – Rich content invoice

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.

|  |  |
| --- | --- |
| **Use Case number** | 2 |
| **Use Case Name** | Rich content invoice |
| **Use Case Description** | 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 invoice 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. |
| **Parties involved** | Supplier(In UBL: AccountingSupplierParty)  Customer (In UBL: AccountingCustomerParty)  Payee (In UBL: PayeeParty) |
| **Assumptions** | 1. The Supplier has received one order from the Customer with    1. 4 lines (4 products) 2. Invoice contains:    1. Two VAT rates    2. Allowance (Discount) related to line 1    3. Charge (Invoicing fee) on document level with VAT rate    4. Required totals and amounts    5. Explicit delivery address    6. Payee party    7. References to Customer Order and contract    8. Use of accounting string on line and document level    9. Due date and bank accounting info    10. GS1 identifiers used 3. 4 Invoice lines: 4. 1 Line with printing paper VAT 25% 5. 1 line with pens VAT 25% 6. 1 line with American cookies VAT 12% 7. 1 line with crunchy cookies VAT 12% |
| **The flow** | * The Customer identifies the articles on behalf of a catalogue and places one order * The Supplier receives the Order * The Supplier confirms the Order * The Supplier sends an Invoice to the Customer * The Customer process the Invoice   Part of this flow is outside scope of this BIS |
| **Result** | 1. The electronic Invoice message helped the Supplier by: 2. Automating the invoice creation process 3. Automatic Validation of the Invoice 4. Ensuring that the Invoice VAT is correct 5. The Invoice message helped the Customer by: 6. Matching to the order on document and line level |
| **XML example file** | See Annex A for a sample file illustrating Use Case 2 |

## Use case 3 – Cross Border Invoice

This use case is based on the cross boarder scenario where an invoice 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 the use of SEPA payments; IBAN & BIC.

|  |  |
| --- | --- |
| **Use Case number** | 3 |
| **Use Case Name** | Cross Boarder Invoice |
| **Use Case Description** | This use case is based on the cross boarder scenario where an invoice 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 the use of SEPA payments; IBAN & BIC. |
| **Parties involved** | Supplier(In UBL: AccountingSupplierParty)  Customer (In UBL: AccountingCustomerParty) |
| **Assumptions** | 1. The Supplier has received one order from the Customer with   2 lines (2 articles)   1. Invoice contains:    1. One VAT rate    2. Required totals and amounts    3. References to Customer Order    4. Due date and bank accounting info, international payment 2. 2 Invoice lines: 3. 1 Line with VAT 25% Paper 4. 1 line with VAT 25% Pens |
| **The flow** | * The Customer places on order * The Supplier sends an Invoice to the Customer |
| **Result** | 1. The electronic Invoice message helped the Supplier by: 2. Automating the invoice creation process 3. Automatic Validation of the Invoice 4. Ensuring that the Invoice VAT is correct 5. The Invoice message helped the Customer by: 6. Matching to the order on header level |
| **XML example file** | See Annex A for a sample file illustrating Use Case 3 |

## 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. The invoice illustrates how to declare products and services that is not regulated by VAT.

|  |  |
| --- | --- |
| **Use Case number** | 4 |
| **Use Case Name** | EU VAT not applicable |
| **Use Case Description** | 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. The invoice illustrates how to declare products and services that is not regulated by VAT. |
| **Parties involved** | Supplier(In UBL: AccountingSupplierParty)  Customer (In UBL: AccountingCustomerParty) |
| **Assumptions** | 1. The Supplier has received one order from the Customer with   2 lines (2 articles)   1. Invoice contains:    1. No VAT rates    2. Required totals and amounts    3. References to Customer Order    4. Due date and bank accounting info, international payment 2. 2 Invoice lines: 3. 1 Line with: Paper no VAT 4. 1 line with: Pens no VAT |
| **The flow** | * The Customer places on order * The Supplier sends an Invoice to the Customer |
| **Result** | 1. The electronic Invoice message helped the Supplier by: 2. Automating the invoice creation process 3. Automatic Validation of the Invoice 4. The Invoice message helped the Customer by: 5. Matching to the order on header level |
| **XML example file** | See Annex A for a sample file illustrating Use Case 4 |

## Use case 5 – Invoice with full specs

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

|  |  |
| --- | --- |
| **Use Case number** | 5 |
| **Use Case Name** | Complete/full invoice |
| **Use Case Description** | Theoretical maximum of contents according to PEPPOL BIS profile |
| **Parties involved** | Supplier(In UBL: AccountingSupplierParty)  Customer (In UBL: AccountingCustomerParty)  Payee (In UBL: PayeeParty)  Tax Representative (in UBL: TaxRepresentativeParty) |
| **Assumptions** | 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:   * Accounting cost on document and line level * Invoice period on document and line level * Delivery on document and line level * Contract document reference * Additional document reference with attachments:   + External reference ,  URI   + EmbeddedDocumentBinaryObject * PayeeParty * TaxRepresentativeParty * Several PaymentTerms * Several AllowanceCharge on document level * Several VAT categories (S, H, E) * PrepaidAmount and PayableRoundingAmount * Several AllowanceCharge on line level * AllowanceCharge on price * Lines with negative InvoicedQuantity * OriginCountry on line level * SellersItemIdentification and StandarItemIdentification on same line * Both UNSPC and CPV classification on the same line |
| **The flow** | * The Customer places on order * The Supplier sends an Invoice to the Customer |
| **Result** | The electronic Invoice message helped the Supplier by:   1. Automating the invoice creation process 2. Automatic Validation of the Invoice 3. Ensuring that the Invoice VAT is correct   The Invoice message helped the Customer by:   1. Matching to the order on header level |
| **XML example file** | See Annex A for a sample file illustrating Use Case 5 |

# Description of selected parts of the invoice message

## 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:

### AccountingSupplierParty (Supplier)

This part of the invoice contains information about the supplier, who is also the issuer of the invoice. 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 9.1.3

<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>

### 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>

### Payee

A payee is a person, [financial institution](http://financialsoft.about.com/od/financialsoftwareglossary/g/FI_def.htm) 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>

### 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>

## Other key elements in the message

### Allowances and charges

#### General rules

Elements for allowance and charges are found on three levels:

1. The header level applies to the whole invoice and is included in the calculation of the invoice 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 (AllowanceCharge/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

#### 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>

#### Allowance and Charges on line level.

This example shows an allowance related to damage 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 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>

### Payment information

The supplier may include payment information in an invoice in order to inform the buyer how he can pay the amount that is due. This information is an important part of the payment initiation instructions where the customer, as payer, instructs his financial institution to deliver the funds to the supplier/payee financial institution.

* Payment means and terms stated at document level apply to the TotalPayableAmount.

In cross border invoices 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:

|  |  |
| --- | --- |
| **Element:** | **Description:** |
| /cac:PaymentMeans/cbc:PaymentMeansCode | Specifies what payment methods is being used. |
| /cac:PaymentMeans/cbc:PaymentDueDate | Invoice 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 invoice. |
| /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. |

#### 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 by using the SWIFT system within Europe[[4]](#footnote-4) in which case the following information is sufficient.

* IBAN = DK1212341234123412
* BIC (SWIFT number) = DKXDABCD

#### Customer account

By issuing an invoice the supplier claims payment, but the settlement of the payment is not necessarily tied to the invoice itself. An example being a charge account[[5]](#footnote-5). The supplier then claims settlement of the account balance periodically, depending on terms in the customer/supplier business contract. Therefore the invoice 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>

</cac:PaymentMeans>

By stating payment means code 97 the suppler informs the buyer that the invoice amount has been credited to his customer account.

#### 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>

#### Unspecified

If the seller gives no information on how the invoice 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 invoice amount, and the invoice 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>

### Payment identifier

The payment means allows the issuer of the invoice to insert a reference for the expected payment of the invoice (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>

### Order / order number / order reference

In situations where the customer provides an order number, the order number should be provided in the invoice to allow matching.

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>

### 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>

### 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 invoice line level. Example:

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

### 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 mimeCode="application/pdf" filename="mydrawing.pdf">UjBsR09EbGhjZ0dTQUxNQUFBUUNBRU1tQ1p0dU1GUXhEUzhi

</cbc:EmbeddedDocumentBinaryObject>

</cac:Attachment>

</cac:AdditionalDocumentReference>

### 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 mimeCode="application/pdf">

</cbc:EmbeddedDocumentBinaryObject>

</cac:Attachment>

</cac:AdditionalDocumentReference>

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

PartyTaxScheme under AccountingSupplierParty is an optional element, but according to EU COUNCIL DIRECTIVE 2010/45/EUthe 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.[[6]](#footnote-6)

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.

### 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.

1. **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.

1. **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. Also an exempt reason should be provided.

1. **Normal VAT**

Goods with normal VAT category can have a standard rate, higher or lower rate.

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.

### 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.

#### 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 TaxableAmount

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

It is possible to round the invoiced amount to the nearest integer. The element LegalMonetaryTotal/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 invoice 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>

### 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 | Invoice total amount without VAT |
| /cac:LegalMonetaryTotal/cbc:TaxInclusiveAmount | Invoice total amount with VAT |
| /cac:LegalMonetaryTotal/cbc:PrepaidAmount | The amount prepaid |
| /cac:LegalMonetaryTotal/cbc:PayableRoundingAmount | The 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 | ∑ LineExtensionAmount (at line level) |
| /cac:LegalMonetaryTotal/cbc:ChargeTotalAmount | ∑ Charge Amount at document level (where ChargeIndicator = ”true”) |
| /cac:LegalMonetaryTotal/cbc:AllowanceTotalAmount | ∑ 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 |
| /cac:LegalMonetaryTotal/cbc:PayableAmount | TaxInclusiveAmount (from the LegalMonetaryTotal class on document level)  – PrepaidAmount (from the LegalMonetaryTotal class on document level) |
| /cac:TaxTotal/cbc:TaxAmount | ∑ VAT subtotal for all TaxSubtotal categories  For each TaxSubtotal:  Base for VAT subtotal = ∑ 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. |

#### Example of calculation of /cac:TaxTotal/cbc:TaxAmount:



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:**

|  |  |  |  |
| --- | --- | --- | --- |
|  |  | **Sample amounts** | **Element** |
| 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>

<cbc:PayableRoundingAmount currencyID="EUR">0.30</cbc:PayableRoundingAmount>

<cbc:PayableAmount currencyID="EUR">729.00</cbc:PayableAmount>

</cac:LegalMonetaryTotal>

### 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>

### 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>

### 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>

### 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>

....

# 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:

## 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">5790000435968</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>

## 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>

## Profile ID

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

As an example the following process identifier is used for ―BII04 - Invoice only:

**ProfileID**: urn:www.cenbii.eu:profile:bii04:ver2.0

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

SMP process identifier.

## 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
* Extension ID: urn:www.peppol.eu:bis:peppol4a:ver2.0

**CustomizationID to use:**

urn:www.cenbii.eu:transaction:biitrns010:ver2.0**:extended:**urn:www.peppol.eu:bis:peppol4a:ver2.0

Example of usage:

<cbc:CustomizationID>

urn:www.cenbii.eu:transaction:biitrns010:ver2.0:extended:urn:www.peppol.eu:bis:peppol4a: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.

## Namespaces

The target namespace for the UBL2.1 Invoice is:

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

# XML Schema Guideline and information content

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **Occurrence** | | **Element/Attribute** **BII Business Term** **Info**  **req.** | | | | | | | |
|  | | | | | | | | | | |
|  |  | **Invoice** | | | | | | | | |
|  | 1 **..** 1 |  | | **cbc:UBLVersionID** | | | | | | |
|  | 1 **..** 1 |  | | **cbc:CustomizationID** Customization identifier tir10-001 | | | | | | |
|  | 1 **..** 1 |  | | **cbc:ProfileID** Profile identifier tir10-002 | | | | | | |
|  | 1 **..** 1 |  | | **cbc:ID** Document identifier tir10-003 | | | | | | |
|  | 1 **..** 1 |  | | **cbc:IssueDate** Document issuing date tir10-004 | | | | | | |
|  | 1 **..** 1 |  | | **cbc:InvoiceTypeCode** Invoice type code tir10-080 | | | | | | |
|  | 0 **..** 1 |  | | **cbc:Note** Document level textual note tir10-005 | | | | | | |
|  | 0 **..** 1 |  | | **cbc:TaxPointDate** Document issuing date tir10-006 | | | | | | |
|  | 1 **..** 1 |  | | **cbc:DocumentCurrencyCode** Invoice currency code tir10-007 | | | | | | |
|  | 0 **..** 1 |  | | **cbc:TaxCurrencyCode** Tax Currency Code OP-T10-015 | | | | | | |
|  | 0 **..** 1 |  | | **cbc:AccountingCost** Customers accounting string tir10-008 | | | | | | |
|  | **0** **..** **1** |  | | **cac:InvoicePeriod** | | | | | | |
|  | 0 **..** 1 |  | | | **cbc:StartDate** Period start date tir10-009 | | | | | |
|  | 0 **..** 1 |  | | | **cbc:EndDate** Period end date tir10-010 | | | | | |
|  | **0** **..** **1** |  | | **cac:OrderReference** | | | | | | |
|  | 1 **..** 1 |  | | | **cbc:ID** Order reference identifier tir10-011 | | | | | |
|  | **0** **..** **1** |  | | **cac:ContractDocumentReference** | | | | | | |
|  | 1 **..** 1 |  | | | **cbc:ID** Reference identifier tir10-012 | | | | | |
|  | 0 **..** 1 |  | | | **cbc:DocumentTypeCode** Contract type, coded tir10-084 | | | | | |
|  | 0 **..** 1 |  | | | **cbc:DocumentType** Reference type tir10-083 | | | | | |
|  | **0** **..** **unbounded** |  | | **cac:AdditionalDocumentReference** | | | | | | |
|  | 1 **..** 1 |  | | | **cbc:ID** Document identifier tir10-089 | | | | | |
|  | 0 **..** 1 |  | | | **cbc:DocumentType** Document description tir10-079 | | | | | |
|  | **0** **..** **1** |  | | | **cac:Attachment** | | | | | |
|  | 0 **..** 1 |  | | | | **cbc:EmbeddedDocumentBinaryObject** Attached binary object tir10-013 | | | | |
|  | **0** **..** **1** |  | | | | **cac:ExternalReference** | | | | |
|  | 0 **..** 1 |  | | | | | **cbc:URI** External document URI tir10-123 | | | |
|  | **1** **..** **1** |  | | **cac:AccountingSupplierParty** | | | | | | |
|  | **1** **..** **1** |  | | | **cac:Party** | | | | | |
|  | 0 **..** 1 |  | | | | **cbc:EndpointID** Seller electronic address tir10-097 | | | | |
|  | **0** **..** **1** |  | | | | **cac:PartyIdentification** | | | | |
|  | 1 **..** 1 |  | | | | | **cbc:ID** Seller standard identifier tir10-085 | | | |
|  | **1** **..** **1** |  | | | | **cac:PartyName** | | | | |
|  | 1 **..** 1 |  | | | | | **cbc:Name** Seller name tir10-014 | | | |
|  | **1** **..** **1** |  | | | | **cac:PostalAddress** | | | | |
|  | 0 **..** 1 |  | | | | | **cbc:StreetName** Address line 1 tir10-015 | | | |
|  | 0 **..** 1 |  | | | | | **cbc:AdditionalStreetName** Address line 2 tir10-086 | | | |
|  | 0 **..** 1 |  | | | | | **cbc:CityName** City tir10-016 | | | |
|  | 0 **..** 1 |  | | | | | **cbc:PostalZone** Post code tir10-017 | | | |
|  | 0 **..** 1 |  | | | | | **cbc:CountrySubentity** Country subdivision tir10-018 | | | |
|  | **0** **..** **1** |  | | | | | **cac:Country** | | | |
|  | 1 **..** 1 |  | | | | | | **cbc:IdentificationCode** Country code tir10-019 | | |
|  | **0** **..** **1** |  | | | | **cac:PartyTaxScheme** | | | | |
|  | 0 **..** 1 |  | | | | | **cbc:CompanyID** Seller VAT identifier tir10-020 | | | |
|  | 0 **..** 1 |  | | | | | **cbc:ExemptionReason** Sellers tax registration status tir10-098 | | | |
|  | **1** **..** **1** |  | | | | | **cac:TaxScheme** | | | |
|  | 1 **..** 1 |  | | | | | | **cbc:ID** Tax Scheme ID 4 | | |
|  | **0** **..** **1** |  | | | | **cac:PartyLegalEntity** | | | | |
|  | 0 **..** 1 |  | | | | | **cbc:RegistrationName** Seller legal registration name tir10-108 | | | |
|  | 0 **..** 1 |  | | | | | **cbc:CompanyID** Seller legal registration identifier tir10-021 | | | |
|  | **0** **..** **1** |  | | | | | **cac:RegistrationAddress** | | | |
|  | 0 **..** 1 |  | | | | | | **cbc:CityName** Seller legal registration city tir10-106 | | |
|  | **Occurrence** | | **Element/Attribute** **BII Business Term** **Info**  **req.** | | | | | | | |
|  | | | | | | | | | | |
|  | **0** **..** **1** |  | | | | | | **cac:Country** | | |
|  | 1 **..** 1 |  | | | | | | | **cbc:IdentificationCode** Seller legal registration country tir10-109 | |
|  | **0** **..** **1** |  | | | | **cac:Contact** | | | | |
|  | 0 **..** 1 |  | | | | | **cbc:ID** Contact Identifier OP-T10-002 | | | |
|  | 0 **..** 1 |  | | | | | **cbc:Name** Contact person name tir10-025 | | | |
|  | 0 **..** 1 |  | | | | | **cbc:Telephone** Contact telephone number tir10-022 | | | |
|  | 0 **..** 1 |  | | | | | **cbc:Telefax** Contact fax number tir10-023 | | | |
|  | 0 **..** 1 |  | | | | | **cbc:ElectronicMail** Contact email address tir10-024 | | | |
|  | **1** **..** **1** |  | | **cac:AccountingCustomerParty** | | | | | | |
|  | **1** **..** **1** |  | | | **cac:Party** | | | | | |
|  | 0 **..** 1 |  | | | | **cbc:EndpointID** Buyers electronic address tir10-099 | | | | |
|  | **0** **..** **1** |  | | | | **cac:PartyIdentification** | | | | |
|  | 1 **..** 1 |  | | | | | **cbc:ID** Buyer standard identifier tir10-087 | | | |
|  | **1** **..** **1** |  | | | | **cac:PartyName** | | | | |
|  | 1 **..** 1 |  | | | | | **cbc:Name** Buyer name tir10-026 | | | |
|  | **1** **..** **1** |  | | | | **cac:PostalAddress** | | | | |
|  | 0 **..** 1 |  | | | | | **cbc:StreetName** Address line 1 tir10-027 | | | |
|  | 0 **..** 1 |  | | | | | **cbc:AdditionalStreetName** Address line 2 tir10-088 | | | |
|  | 0 **..** 1 |  | | | | | **cbc:CityName** City tir10-028 | | | |
|  | 0 **..** 1 |  | | | | | **cbc:PostalZone** Post code tir10-029 | | | |
|  | 0 **..** 1 |  | | | | | **cbc:CountrySubentity** Country subdivision tir10-030 | | | |
|  | **0** **..** **1** |  | | | | | **cac:Country** | | | |
|  | 1 **..** 1 |  | | | | | | **cbc:IdentificationCode** Country code tir10-031 | | |
|  | **0** **..** **1** |  | | | | **cac:PartyTaxScheme** | | | | |
|  | 0 **..** 1 |  | | | | | **cbc:CompanyID** Buyer VAT identifier tir10-032 | | | |
|  | **1** **..** **1** |  | | | | | **cac:TaxScheme** | | | |
|  | 1 **..** 1 |  | | | | | | **cbc:ID** Tax Scheme ID 4 | | |
|  | **0** **..** **1** |  | | | | **cac:PartyLegalEntity** | | | | |
|  | 0 **..** 1 |  | | | | | **cbc:RegistrationName** Buyers legal registration name OP-T10-001 | | | |
|  | 0 **..** 1 |  | | | | | **cbc:CompanyID** Buyer legal registration identifier tir10-033 | | | |
|  | **0** **..** **1** |  | | | | **cac:Contact** | | | | |
|  | 0 **..** 1 |  | | | | | **cbc:ID** Buyers reference identifier tir10-082 | | | |
|  | 0 **..** 1 |  | | | | | **cbc:Name** Contact person name tir10-037 | | | |
|  | 0 **..** 1 |  | | | | | **cbc:Telephone** Contact telephone number tir10-034 | | | |
|  | 0 **..** 1 |  | | | | | **cbc:Telefax** Contact fax number tir10-035 | | | |
|  | 0 **..** 1 |  | | | | | **cbc:ElectronicMail** Contact email address tir10-036 | | | |
|  | **0** **..** **1** |  | | **cac:PayeeParty** | | | | | | |
|  | **0** **..** **1** |  | | | **cac:PartyIdentification** | | | | | |
|  | 1 **..** 1 |  | | | | **cbc:ID** Payee identifier tir10-111 | | | | |
|  | **0** **..** **1** |  | | | **cac:PartyName** | | | | | |
|  | 1 **..** 1 |  | | | | **cbc:Name** Payee name tir10-110 | | | | |
|  | **0** **..** **1** |  | | | **cac:PartyLegalEntity** | | | | | |
|  | 0 **..** 1 |  | | | | **cbc:CompanyID** Payee legal registration identifier tir10-112 | | | | |
|  | **0** **..** **1** |  | | **cac:TaxRepresentativeParty** | | | | | | |
|  | **1** **..** **1** |  | | | **cac:PartyName** | | | | | |
|  | 1 **..** 1 |  | | | | **cbc:Name** Party name tir10-118 | | | | |
|  | **0** **..** **1** |  | | | **cac:PartyTaxScheme** | | | | | |
|  | 0 **..** 1 |  | | | | **cbc:CompanyID** Party VAT identifier tir10-119 | | | | |
|  | **1** **..** **1** |  | | | | **cac:TaxScheme** | | | | |
|  | 0 **..** 1 |  | | | | | **cbc:ID** Tax Scheme ID 4 | | | |
|  | **0** **..** **1** |  | | **cac:Delivery** | | | | | | |
|  | 0 **..** 1 |  | | | **cbc:ActualDeliveryDate** Delivery date tir10-038 | | | | | |
|  | **0** **..** **1** |  | | | **cac:DeliveryLocation** | | | | | |
|  | 0 **..** 1 |  | | | | **cbc:ID** Delivered to location identifier tir10-100 | | | | |
|  | **0** **..** **1** |  | | | | **cac:Address** | | | | |
|  | **Occurrence** | | **Element/Attribute** **BII Business Term** **Info**  **req.** | | | | | | | |
|  | | | | | | | | | | |
|  | 0 **..** 1 |  | | | | | **cbc:StreetName** Address line 1 tir10-101 | | | |
|  | 0 **..** 1 |  | | | | | **cbc:AdditionalStreetName** Address line 2 tir10-102 | | | |
|  | 0 **..** 1 |  | | | | | **cbc:CityName** City tir10-103 | | | |
|  | 0 **..** 1 |  | | | | | **cbc:PostalZone** Post code tir10-104 | | | |
|  | 0 **..** 1 |  | | | | | **cbc:CountrySubentity** Country subdivision tir10-105 | | | |
|  | **0** **..** **1** |  | | | | | **cac:Country** | | | |
|  | 1 **..** 1 |  | | | | | | **cbc:IdentificationCode** Country code tir10-039 | | |
|  | **0** **..** **unbounded** |  | | **cac:PaymentMeans** | | | | | | |
|  | 1 **..** 1 |  | | | **cbc:PaymentMeansCode** Payment means type tir10-040 | | | | | |
|  | 0 **..** 1 |  | | | **cbc:PaymentDueDate** Payment due date tir10-041 | | | | | |
|  | 0 **..** 1 |  | | | **cbc:PaymentChannelCode** Payment Channel Code OP-T10-005 | | | | | |
|  | 0 **..** 1 |  | | | **cbc:PaymentID** Sellers payment identifier tir10-042 | | | | | |
|  | **0** **..** **1** |  | | | **cac:CardAccount** | | | | | |
|  | 1 **..** 1 |  | | | | **cbc:PrimaryAccountNumberID** Card number tir10-113 | | | | |
|  | 1 **..** 1 |  | | | | **cbc:NetworkID** Card type tir10-117 | | | | |
|  | **0** **..** **1** |  | | | **cac:PayeeFinancialAccount** | | | | | |
|  | 0 **..** 1 |  | | | | **cbc:ID** Account identifier tir10-043 | | | | |
|  | **0** **..** **1** |  | | | | **cac:FinancialInstitutionBranch** | | | | |
|  | 0 **..** 1 |  | | | | | **cbc:ID** Financial institution branch identifier tir10-044 | | | |
|  | **0** **..** **1** |  | | | | | **cac:FinancialInstitution** | | | |
|  | 0 **..** 1 |  | | | | | | **cbc:ID** Financial institution identifier tir10-045 | | |
|  | 0 **..** 1 |  | | | | | | **cbc:Name** Financial Institution Name OP-T10-006 | | |
|  | **0** **..** **1** |  | | | | | | **cac:Address** | | |
|  | 0 **..** 1 |  | | | | | | | **cbc:StreetName** Address line 1 OP-T10-007a | |
|  | 0 **..** 1 |  | | | | | | | **cbc:AdditionalStreetName** Address line 2 OP-T10-007b | |
|  | 0 **..** 1 |  | | | | | | | **cbc:CityName** City OP-T10-007c | |
|  | 0 **..** 1 |  | | | | | | | **cbc:PostalZone** Post code OP-T10-007d | |
|  | 0 **..** 1 |  | | | | | | | **cbc:CountrySubentity** Country subdivision OP-T10-007e | |
|  | **0** **..** **1** |  | | | | | | | **cac:Country** | |
|  | 0 **..** 1 |  | | | | | | | | **cbc:IdentificationCode** Country code OP-T10-007f |
|  | **0** **..** **unbounded** |  | | **cac:PaymentTerms** | | | | | | |
|  | 0 **..** 1 |  | | | **cbc:Note** Payment terms tir10-046 | | | | | |
|  | **0** **..** **unbounded** |  | | **cac:AllowanceCharge** | | | | | | |
|  | 1 **..** 1 |  | | | **cbc:ChargeIndicator** Allowance and charges indicator OP-T10-008 | | | | | |
|  | 0 **..** 1 |  | | | **cbc:AllowanceChargeReasonCode** Allowance and charges reason code tir10-092 | | | | | |
|  | 1 **..** 1 |  | | | **cbc:AllowanceChargeReason** Allowance and charges reason tir10-091 | | | | | |
|  | 1 **..** 1 |  | | | **cbc:Amount** Allowance and charge amount tir10-047 | | | | | |
|  | **0** **..** **1** |  | | | **cac:TaxCategory** | | | | | |
|  | 1 **..** 1 |  | | | | **cbc:ID** Allowance and charge VAT category tir10-048 | | | | |
|  | 0 **..** 1 |  | | | | **cbc:Percent** Allowance and charge VAT tir10-114  percentage | | | | |
|  | **1** **..** **1** |  | | | | **cac:TaxScheme** | | | | |
|  | 1 **..** 1 |  | | | | | **cbc:ID** Tax Scheme ID 4 | | | |
|  | **0** **..** **1** |  | | **cac:TaxExchangeRate** | | | | | | |
|  | 1 **..** 1 |  | | | **cbc:SourceCurrencyCode** Source Currency code OP-T10-009 | | | | | |
|  | 1 **..** 1 |  | | | **cbc:TargetCurrencyCode** Target Currency code OP-T10-010 | | | | | |
|  | 1 **..** 1 |  | | | **cbc:CalculationRate** Calculation rate OP-T10-011 | | | | | |
|  | 1 **..** 1 |  | | | **cbc:MathematicOperatorCode** Operator code OP-T10-012 | | | | | |
|  | 0 **..** 1 |  | | | **cbc:Date** Exchange rate date OP-T10-013 | | | | | |
|  | **0** **..** **1** |  | | **cac:TaxTotal** | | | | | | |
|  | 1 **..** 1 |  | | | **cbc:TaxAmount** VAT total amount tir10-049 | | | | | |
|  | **0** **..** **unbounded** |  | | | **cac:TaxSubtotal** | | | | | |
|  | 1 **..** 1 |  | | | | **cbc:TaxableAmount** VAT category taxable amount tir10-050 | | | | |
|  | 1 **..** 1 |  | | | | **cbc:TaxAmount** VAT category tax amount tir10-051 | | | | |
|  | 0 **..** 1 |  | | | | **cbc:TransactionCurrencyTaxAmount** Transaction Currency TaxAmount OP-T10-014 | | | | |
|  | **1** **..** **1** |  | | | | **cac:TaxCategory** | | | | |
|  | **Occurrence** | | **Element/Attribute** **BII Business Term** **Info**  **req.** | | | | | | | |
|  | | | | | | | | | | |
|  | 1 **..** 1 |  | | | | | **cbc:ID** VAT category code tir10-052 | | | |
|  | 1 **..** 1 |  | | | | | **cbc:Percent** VAT category percentage tir10-096 | | | |
|  | 0 **..** 1 |  | | | | | **cbc:TaxExemptionReason** VAT exemption reason text tir10-053 | | | |
|  | **1** **..** **1** |  | | | | | **cac:TaxScheme** | | | |
|  | 1 **..** 1 |  | | | | | | **cbc:ID** Tax Scheme ID 4 | | |
|  | **1** **..** **1** |  | | **cac:LegalMonetaryTotal** | | | | | | |
|  | 1 **..** 1 |  | | | **cbc:LineExtensionAmount** Sum of line amounts tir10-054 | | | | | |
|  | 1 **..** 1 |  | | | **cbc:TaxExclusiveAmount** Document total without VAT tir10-055 | | | | | |
|  | 1 **..** 1 |  | | | **cbc:TaxInclusiveAmount** Document total including VAT tir10-056 | | | | | |
|  | 0 **..** 1 |  | | | **cbc:AllowanceTotalAmount** Sum of allowances on document tir10-057  level | | | | | |
|  | 0 **..** 1 |  | | | **cbc:ChargeTotalAmount** Sum of charges on document level tir10-058 | | | | | |
|  | 0 **..** 1 |  | | | **cbc:PrepaidAmount** Paid amounts tir10-059 | | | | | |
|  | 0 **..** 1 |  | | | **cbc:PayableRoundingAmount** Rounding of document total tir10-060 | | | | | |
|  | 1 **..** 1 |  | | | **cbc:PayableAmount** Amount for payment tir10-061 | | | | | |
|  | **1** **..** **unbounded** |  | | **cac:InvoiceLine** | | | | | | |
|  | 1 **..** 1 |  | | | **cbc:ID** Invoice line identifier tir10-062 | | | | | |
|  | 0 **..** 1 |  | | | **cbc:Note** Line textual note tir10-063 | | | | | |
|  | 1 **..** 1 |  | | | **cbc:InvoicedQuantity** Invoiced quantity tir10-064 | | | | | |
|  | 1 **..** 1 |  | | | **cbc:LineExtensionAmount** Invoice line net amount tir10-065 | | | | | |
|  | 0 **..** 1 |  | | | **cbc:AccountingCost** Customers accounting string tir10-107 | | | | | |
|  | **0** **..** **1** |  | | | **cac:InvoicePeriod** | | | | | |
|  | 0 **..** 1 |  | | | | **cbc:StartDate** Period start date tir10-121 | | | | |
|  | 0 **..** 1 |  | | | | **cbc:EndDate** Period end date tir10-122 | | | | |
|  | **0** **..** **1** |  | | | **cac:OrderLineReference** | | | | | |
|  | 1 **..** 1 |  | | | | **cbc:LineID** Invoice line to order line reference tir10-066 | | | | |
|  | **0** **..** **unbounded** |  | | | **cac:Delivery** | | | | | |
|  | 0 **..** 1 |  | | | | **cbc:ActualDeliveryDate** Delivery date OP-T10-016 | | | | |
|  | **0** **..** **1** |  | | | | **cac:DeliveryLocation** | | | | |
|  | 0 **..** 1 |  | | | | | **cbc:ID** Delivered to location identifier OP-T10-003 | | | |
|  | **0** **..** **1** |  | | | | | **cac:Address** | | | |
|  | 0 **..** 1 |  | | | | | | **cbc:StreetName** Address line 1 OP-T10-004a | | |
|  | 0 **..** 1 |  | | | | | | **cbc:AdditionalStreetName** Address line 2 OP-T10-004b | | |
|  | 0 **..** 1 |  | | | | | | **cbc:CityName** City OP-T10-004c | | |
|  | 0 **..** 1 |  | | | | | | **cbc:PostalZone** Post code OP-T10-004d | | |
|  | 0 **..** 1 |  | | | | | | **cbc:CountrySubentity** Country subdivision OP-T10-004e | | |
|  | **0** **..** **1** |  | | | | | | **cac:Country** | | |
|  | 0 **..** 1 |  | | | | | | | **cbc:IdentificationCode** Country code OP-T10-004f | |
|  | **0** **..** **unbounded** |  | | | **cac:AllowanceCharge** | | | | | |
|  | 1 **..** 1 |  | | | | **cbc:ChargeIndicator** Allowance and charges indicator OP-T10-008 | | | | |
|  | 1 **..** 1 |  | | | | **cbc:AllowanceChargeReason** Allowance and charges reason tir10-078 | | | | |
|  | 1 **..** 1 |  | | | | **cbc:Amount** Allowance and charge amount tir10-067 | | | | |
|  | **0** **..** **1** |  | | | **cac:TaxTotal** | | | | | |
|  | 1 **..** 1 |  | | | | **cbc:TaxAmount** Line VAT amount tir10-116 | | | | |
|  | **1** **..** **1** |  | | | **cac:Item** | | | | | |
|  | 0 **..** 1 |  | | | | **cbc:Description** Item description OP-T10-017 | | | | |
|  | 1 **..** 1 |  | | | | **cbc:Name** Item name tir10-068 | | | | |
|  | **0** **..** **1** |  | | | | **cac:SellersItemIdentification** | | | | |
|  | 1 **..** 1 |  | | | | | **cbc:ID** Item sellers identifier tir10-069 | | | |
|  | **0** **..** **1** |  | | | | **cac:StandardItemIdentification** | | | | |
|  | 1 **..** 1 |  | | | | | **cbc:ID** Item standard identifier tir10-070 | | | |
|  | **0** **..** **1** |  | | | | **cac:OriginCountry** | | | | |
|  | 1 **..** 1 |  | | | | | **cbc:IdentificationCode** Item country of origin tir10-095 | | | |
|  | **0** **..** **unbounded** |  | | | | **cac:CommodityClassification** | | | | |
|  | 0 **..** 1 |  | | | | | **cbc:CommodityCode** Item commodity classification tir10-071 | | | |
|  | 0 **..** 1 |  | | | | | **cbc:ItemClassificationCode** Item classification code tir10-120 | | | |
|  | **Occurrence** | | **Element/Attribute** **BII Business Term** **Info**  **req.** | | | | | | | |
|  | | | | | | | | | | |
|  | **0** **..** **1** |  | | | | **cac:ClassifiedTaxCategory** | | | | |
|  | 1 **..** 1 |  | | | | | **cbc:ID** Item VAT category code tir10-072 | | | |
|  | 0 **..** 1 |  | | | | | **cbc:Percent** Line VAT rate tir10-115 | | | |
|  | **1** **..** **1** |  | | | | | **cac:TaxScheme** | | | |
|  | 1 **..** 1 |  | | | | | | **cbc:ID** Tax Scheme ID 5 | | |
|  | **0** **..** **unbounded** |  | | | | **cac:AdditionalItemProperty** | | | | |
|  | 1 **..** 1 |  | | | | | **cbc:Name** Item attributes tir10-073 | | | |
|  | 1 **..** 1 |  | | | | | **cbc:Value** Item attributes tir10-073 | | | |
|  | **0** **..** **1** |  | | | **cac:Price** | | | | | |
|  | 1 **..** 1 |  | | | | **cbc:PriceAmount** Item price tir10-075 | | | | |
|  | 0 **..** 1 |  | | | | **cbc:BaseQuantity** Base quantity tir10-074 | | | | |
|  | **0** **..** **unbounded** |  | | | | **cac:AllowanceCharge** | | | | |
|  | 1 **..** 1 |  | | | | | **cbc:ChargeIndicator** | | | |
|  | 1 **..** 1 |  | | | | | **cbc:Amount** Item price discount tir10-076 | | | |
|  | 0 **..** 1 |  | | | | | **cbc:BaseAmount** Item list price tir10-077 | | | |

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Element/Attribute** | | | | | | | | | **Description** | **Usage/Rules/Code lists** |
|  | | | | | | | | |  |  |
| **Invoice** | | | | | | | | | **Type** InvoiceType |  |
|  | **cbc:UBLVersionID** | | | | | | | | **Occurrence** 1 **..** 1  **Type** cbc:UBLVersionIDType |  |
|  | **cbc:CustomizationID** | | | | | | | | **Occurrence** 1 **..** 1  **Type** cbc:CustomizationIDType  **Info req.ID** tir10-001  **Bus req.ID** tbr10-001    **XML Note** urn:www.cenbii.eu:transaction:biitrns010:ver2.0:  extended:urn:www.peppol.eu:bis:peppol4a:ver2.0 | **Term name** **Customization identifier**  **BII Usage** *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 invoice 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.*    **Rules** BII2-T10-R001 - An invoice MUST have a customization  identifier |
|  | **cbc:ProfileID** | | | | | | | | **Occurrence** 1 **..** 1  **Type** cbc:ProfileIDType  **Info req.ID** tir10-002  **Bus req.ID** tbr10-001    **XML Note** urn:www.cenbii.eu:profile:bii04:ver2.0 | **Term name** **Profile identifier**  **BII Usage** *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.*    **Rules** BII2-T10-R002 - An invoice MUST have a business  profile identifier |
|  | **cbc:ID** | | | | | | | | **Occurrence** 1 **..** 1  **Type** cbc:IDType  **Info req.ID** tir10-003  **Bus req.ID** tbr10-024 | **Term name** **Document identifier**  **BII Usage** *An invoice instance must contain an identifier. An invoice*  *identifier enables positive referencing the document*  *instance for various purposes including referencing*  *between documents that are part of the same process.*    **Rules** BII2-T10-R003 - An invoice MUST have an invoice  identifier |
|  | **cbc:IssueDate** | | | | | | | | **Occurrence** 1 **..** 1  **Type** cbc:IssueDateType  **Info req.ID** tir10-004  **Bus req.ID** tbr10-024 | **Term name** **Document issuing date**  **BII Usage** *The issue date of an invoice is required by EU directives*  *as well as country laws. An invoice must therefore*  *contain the date on which it was issued.*    **Rules** BII2-T10-R004 - An invoice MUST have an invoice issue  date |
| **Element/Attribute** | | | | | | | | | **Description** | **Usage/Rules/Code lists** |
|  | | | | | | | | |  |  |
|  | **cbc:InvoiceTypeCode** | | | | | | | | **Occurrence** 1 **..** 1  **Type** cbc:InvoiceTypeCodeType  **Info req.ID** tir10-080  **Bus req.ID** tbr10-021 | **Term name** **Invoice type code**  **BII Usage** *A code that identifies the functional type of the invoice*  *instance, such as commercial invoice, pro-forma invoice,*  *final invoice.*  *A code that identifies that the invoice is a commercial*  *invoice.*  **Code List ID:** UNCL1001    **Rules** CL-T10-R001 - An Invoice MUST be coded with the  InvoiceTypeCode code list UNCL D1001 BII2 subset  *EUGEN-T10-R053- An invoice must have an Invoice type code* |
|  | | *listID* | | | | | | | *Type* *xs:normalizedString*  *Use* *required* | *Rules* *EUGEN-T10-R025 - An invoice type code MUST have a*  *list identifier attribute “UNCL1001”.* |
|  | **cbc:Note** | | | | | | | | **Occurrence** 0 **..** 1  **Type** cbc:NoteType  **Info req.ID** tir10-005  **Bus req.ID** tbr10-029, tbr10-035 | **Term name** **Document level textual note**  **BII Usage** *The textual note provides the seller a means for*  *providing unstructured information that is relevant to the*  *invoice. This can be notes or other similar information*  *for which the invoice specification does not contain*  *suitable qualified elements. Information given in as*  *textual notes is mainly intended for manual processing.*  *When “invoice clauses” or “declarations” are used they*  *should be stated in full in the note element.* |
|  | **cbc:TaxPointDate** | | | | | | | | **Occurrence** 0 **..** 1  **Type** cbc:TaxPointDateType  **Info req.ID** tir10-006  **Bus req.ID** tbr10-024 | **Term name** **Document issuing date**  **BII Usage** *The date applicable VAT* |
|  | **cbc:DocumentCurrencyCode** | | | | | | | | **Occurrence** 1 **..** 1  **Type** cbc:DocumentCurrencyCodeType  **Info req.ID** tir10-007  **Bus req.ID** tbr10-028 | **Term name** **Invoice currency code**  **BII Usage** *The currency in which the monetary amounts are stated*  *must be stated in the invoice.*  **Code List ID:** ISO4217    **Rules** BII2-T10-R005 - An invoice MUST specify the currency  code for the document  CL-T10-R002 - DocumentCurrencyCode MUST be  coded using ISO code list 4217 |
|  | | *listID* | | | | | | | *Type* *xs:normalizedString*  *Use* *required* | *Rules* *EUGEN-T10-R026 - A currency code element MUST*  *have a list identifier attribute “ISO4217”.* |
|  | **cbc:TaxCurrencyCode** | | | | | | | | **Occurrence** 0 **..** 1  **Type** cbc:TaxCurrencyCodeType  **Info req.ID** OP-T10-015 | **Term name** **Tax Currency Code**  **BII Usage** *The currency used for tax.*  **Code List ID:** ISO4217    **Rules** OP-T10-R009 - TaxCurrencyCode MUST be coded  using ISO code list 4217 |
|  | | *listID* | | | | | | | *Type* *xs:normalizedString* | *Rules* *EUGEN-T10-R026 - A currency code element MUST* |
| **Element/Attribute** | | | | | | | | | **Description** | **Usage/Rules/Code lists** |
|  | | | | | | | | |  |  |
|  | |  | | | | | | | *Use* *required* | *have a list identifier attribute “ISO4217”.* |
|  | **cbc:AccountingCost** | | | | | | | | **Occurrence** 0 **..** 1  **Type** cbc:AccountingCostType  **Info req.ID** tir10-008  **Bus req.ID** tbr10-008 | **Term name** **Customers accounting string**  **BII Usage** *The invoice may contain a reference to the buyer's*  *accounting code applied to the invoice as a whole,*  *expressed as text rather than a code in order to facilitate*  *automation in booking into accounts following an order to*  *invoice transformation.* |
|  | ***cac:InvoicePeriod*** | | | | | | | | **Occurrence** 0 **..** 1  **Type** cac:PeriodType |  |
|  | | **cbc:StartDate** | | | | | | | **Occurrence** 0 **..** 1  **Type** cbc:StartDateType  **Info req.ID** tir10-009  **Bus req.ID** tbr10-024 | **Term name** **Period start date**  **BII Usage** *The date on which the period starts. The start dates*  *counts as part of the period.*  *For invoices 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 invoice relates such*  *as for metered services and subscriptions.*    **Rules** BII2-T10-R023 - Each invoice period information MUST  have an invoice period start date |
|  | | **cbc:EndDate** | | | | | | | **Occurrence** 0 **..** 1  **Type** cbc:EndDateType  **Info req.ID** tir10-010  **Bus req.ID** tbr10-024 | **Term name** **Period end date**  **BII Usage** *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 invoice relates such as for metered services*  *and subscriptions.*    **Rules** BII2-T10-R024 - Each invoice period information MUST  have an invoice period end date  BII2-T10-R031 - An invoice period end date MUST be  later or equal to an invoice period start date |
|  | ***cac:OrderReference*** | | | | | | | | **Occurrence** 0 **..** 1  **Type** cac:OrderReferenceType |  |
|  | | **cbc:ID** | | | | | | | **Occurrence** 1 **..** 1  **Type** cbc:IDType  **Info req.ID** tir10-011  **Bus req.ID** tbr10-003 | **Term name** **Order reference identifier**  **BII Usage** *To facilitate order–invoice matching an invoice may*  *contain an identifier of an order (issued by the buyer)*  *that the invoice relates to. An invoice may only reference*  *one order.* |
|  | ***cac:ContractDocumentReference*** | | | | | | | | **Occurrence** 0 **..** 1  **Type** cac:DocumentReferenceType |  |
| **Element/Attribute** | | | | | | | | | **Description** | **Usage/Rules/Code lists** |
|  | | | | | | | | |  |  |
|  | | **cbc:ID** | | | | | | | **Occurrence** 1 **..** 1  **Type** cbc:IDType  **Info req.ID** tir10-012  **Bus req.ID** tbr10-003 | **Term name** **Reference identifier**  **BII Usage** *Positive identification of the reference such as a unique*  *identifier.*  *To positively identify relevant contractual issues the*  *invoice may contain an identifier of  a contract that*  *applies to the invoice.* |
|  | | **cbc:DocumentTypeCode** | | | | | | | **Occurrence** 0 **..** 1  **Type** cbc:DocumentTypeCodeType  **Info req.ID** tir10-084  **Bus req.ID** tbr10-003 | **Term name** **Contract type, coded**  **BII Usage** *An invoice 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.*  **Code List ID:** UNCL1001    **Rules** OP-T10-R001 - Contract document type code MUST be  coded using UNCL 1001 list BII2 subset. |
|  | | | *listID* | | | | | | *Type* *xs:normalizedString*  *Use* *required* | *Rules* *EUGEN-T10-R033 - A document type code MUST have*  *a list identifier attribute “UNCL1001”.* |
|  | | **cbc:DocumentType** | | | | | | | **Occurrence** 0 **..** 1  **Type** cbc:DocumentTypeType  **Info req.ID** tir10-083  **Bus req.ID** tbr10-003 | **Term name** **Reference type**  **BII Usage** *The short description of what is reference such as*  *contract type, document type , meter etc.*  *An invoice may contain the type of contract that is*  *referred to (such as framework agreement)* |
|  | ***cac:AdditionalDocumentReference*** | | | | | | | | **Occurrence** 0 **..** unbounded  **Type** cac:DocumentReferenceType |  |
|  | | **cbc:ID** | | | | | | | **Occurrence** 1 **..** 1  **Type** cbc:IDType  **Info req.ID** tir10-089  **Bus req.ID** tbr10-003 | **Term name** **Document identifier**  **BII Usage** *An identifier for the referenced document.* |
|  | | **cbc:DocumentType** | | | | | | | **Occurrence** 0 **..** 1  **Type** cbc:DocumentTypeType  **Info req.ID** tir10-079  **Bus req.ID** tbr10-004 | **Term name** **Document description**  **BII Usage** *A short description of the document type.* |
|  | | ***cac:Attachment*** | | | | | | | **Occurrence** 0 **..** 1  **Type** cac:AttachmentType |  |
| **Element/Attribute** | | | | | | | | | **Description** | **Usage/Rules/Code lists** |
|  | | | | | | | | |  |  |
|  | | | **cbc:EmbeddedDocumentBinaryObject** | | | | | | **Occurrence** 0 **..** 1  **Type** cbc:EmbeddedDocumentBinaryObjectType  **Info req.ID** tir10-013  **Bus req.ID** tbr10-004 | **Term name** **Attached binary object**  **BII Usage** *The attached document embedded as binary object.*  *An invoice may contain an attached electronic document*  *as an encoded object in the invoice 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.* |
|  | | | | *mimeCode* | | | | | *Type* *xs:normalizedString*  *Use* *required* | *Rules* *CL-T10-R008 - For Mime code in attribute use*  *MIMEMediaType.*  *Code List ID:* *MIMEMediaTypes* |
|  | | | ***cac:ExternalReference*** | | | | | | **Occurrence** 0 **..** 1  **Type** cac:ExternalReferenceType |  |
|  | | | | **cbc:URI** | | | | | **Occurrence** 0 **..** 1  **Type** cbc:URIType  **Info req.ID** tir10-123  **Bus req.ID** tbr10-004 | **Term name** **External document URI**  **BII Usage** *The Uniform Resource Identifier (URI) that identifies*  *where the external document is located.* |
|  | ***cac:AccountingSupplierParty*** | | | | | | | | **Occurrence** 1 **..** 1  **Type** cac:SupplierPartyType |  |
|  | | ***cac:Party*** | | | | | | | **Occurrence** 1 **..** 1  **Type** cac:PartyType |  |
|  | | | **cbc:EndpointID** | | | | | | **Occurrence** 0 **..** 1  **Type** cbc:EndpointIDType  **Info req.ID** tir10-097  **Bus req.ID** tbr10-037 | **Term name** **Seller electronic address**  **BII Usage** *An invoice may contain the sellers electronic address.*  *The address can be of any format and the format should*  *be identified in the message.*    **Rules** EUGEN-T10-R023 - An endpoint identifier MUST have a  scheme identifier attribute. |
|  | | | | *schemeID* | | | | | *Type* *xs:normalizedString*  *Use* *required* | *Rules* *OP-T10-R002 - An Endpoint Identifier Scheme MUST be*  *from the list of PEPPOL Party Identifiers described in the*  *"PEPPOL Policy for using Identifiers".* |
|  | | | ***cac:PartyIdentification*** | | | | | | **Occurrence** 0 **..** 1  **Type** cac:PartyIdentificationType |  |
|  | | | | **cbc:ID** | | | | | **Occurrence** 1 **..** 1  **Type** cbc:IDType  **Info req.ID** tir10-085  **Bus req.ID** tbr10-005 | **Term name** **Seller standard identifier**  **BII Usage** *An invoice 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)*    **Rules** BII2-T10-R006 - An invoice MUST have a seller name  and/or a seller identifier  EUGEN-T10-R024 - A party identifier MUST have a  scheme identifier attribute. |
| **Element/Attribute** | | | | | | | | | **Description** | **Usage/Rules/Code lists** |
|  | | | | | | | | |  |  |
|  | | | | | *schemeID* | | | | *Type* *xs:normalizedString*  *Use* *required* | *Rules* *OP-T10-R003 - A Party Identifier Scheme MUST be from*  *the list of PEPPOL Party Identifiers described in the*  *"PEPPOL Policy for using Identifiers".* |
|  | | | ***cac:PartyName*** | | | | | | **Occurrence** 1 **..** 1  **Type** cac:PartyNameType |  |
|  | | | | **cbc:Name** | | | | | **Occurrence** 1 **..** 1  **Type** cbc:NameType  **Info req.ID** tir10-014  **Bus req.ID** tbr10-024, tbr10-048 | **Term name** **Seller name**  **BII Usage** *An invoice must contain the name of the seller.*    **Rules** EUGEN-T10-R035 - An invoice MUST have a seller  name |
|  | | | ***cac:PostalAddress*** | | | | | | **Occurrence** 1 **..** 1  **Type** cac:AddressType |  |
|  | | | | **cbc:StreetName** | | | | | **Occurrence** 0 **..** 1  **Type** cbc:StreetNameType  **Info req.ID** tir10-015  **Bus req.ID** tbr10-016, tbr10-024 | **Term name** **Address line 1**  **BII Usage** *The main address line in a postal address usually the*  *street name and number.*  *An invoice must contain the seller’s street name and*  *number or P.O.box.* |
|  | | | | **cbc:AdditionalStreetName** | | | | | **Occurrence** 0 **..** 1  **Type** cbc:AdditionalStreetNameType  **Info req.ID** tir10-086  **Bus req.ID** tbr10-016, tbr10-024 | **Term name** **Address line 2**  **BII Usage** *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.*  *An invoice may contain an additional address line for*  *seller address.* |
|  | | | | **cbc:CityName** | | | | | **Occurrence** 0 **..** 1  **Type** cbc:CityNameType  **Info req.ID** tir10-016  **Bus req.ID** tbr10-016, tbr10-024 | **Term name** **City**  **BII Usage** *The common name of the city where the postal address*  *is. The name is written in full rather than as a code.*  *An invoice must contain the seller’s city.* |
|  | | | | **cbc:PostalZone** | | | | | **Occurrence** 0 **..** 1  **Type** cbc:PostalZoneType  **Info req.ID** tir10-017  **Bus req.ID** tbr10-016, tbr10-024 | **Term name** **Post code**  **BII Usage** *The identifier for an addressable group of properties*  *according to the relevant national postal service, such as*  *a ZIP code or Post Code.*  *An invoice may contain the seller’s post code.* |
|  | | | | **cbc:CountrySubentity** | | | | | **Occurrence** 0 **..** 1  **Type** cbc:CountrySubentityType  **Info req.ID** tir10-018  **Bus req.ID** tbr10-016, tbr10-024, | **Term name** **Country subdivision**  **BII Usage** *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. An invoice may contain*  *that information.* |
|  | | | | ***cac:Country*** | | | | | **Occurrence** 0 **..** 1 |  |
| **Element/Attribute** | | | | | | | | | **Description** | **Usage/Rules/Code lists** |
|  | | | | | | | | |  |  |
|  | | | |  | | | | | **Type** cac:CountryType |  |
|  | | | | | **cbc:IdentificationCode** | | | | **Occurrence** 1 **..** 1  **Type** cbc:IdentificationCodeType  **Info req.ID** tir10-019  **Bus req.ID** tbr10-016, tbr10-024 | **Term name** **Country code**  **BII Usage** *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 an*  *invoice in the form of a two letter code (ISO 3166-1*  *alpha-2).*  **Code List ID:** ISO3166-1:Alpha2    **Rules** CL-T10-R004 - Country codes in an invoice MUST be  coded using ISO code list 3166-1 |
|  | | | | | | *listID* | | | *Type* *xs:normalizedString*  *Use* *required* | *Rules* *EUGEN-T10-R027 - A country identification code MUST*  *have a list identifier attribute “ISO3166-1:Alpha2”.* |
|  | | | ***cac:PartyTaxScheme*** | | | | | | **Occurrence** 0 **..** 1  **Type** cac:PartyTaxSchemeType |  |
|  | | | | **cbc:CompanyID** | | | | | **Occurrence** 0 **..** 1  **Type** cbc:CompanyIDType  **Info req.ID** tir10-020  **Bus req.ID** tbr10-024 | **Term name** **Seller VAT identifier**  **BII Usage** *When the invoice is a VAT invoice it must state the*  *sellers VAT registration number and tax scheme.*    **Rules** BII2-T10-R044 - A seller VAT identifier MUST be  provided if the invoice has a VAT total amount  EUGEN-T10-R041 - The VAT identifier for the supplier SHOULD be prefixed with country code for companies with VAT registration in EU countries |
|  | | | | | *schemeID* | | | | *Type* *xs:normalizedString*  *Use* *required* | *Rules* *OP-T10-R008 - A Party Company Identifier Scheme*  *MUST be from the list of PEPPOL Party Identifiers*  *described in the "PEPPOL Policy for using Identifiers".* |
|  | | | | **cbc:ExemptionReason** | | | | | **Occurrence** 0 **..** 1  **Type** cbc:ExemptionReasonType  **Info req.ID** tir10-098  **Bus req.ID** tbr10-038 | **Term name** **Sellers tax registration status**  **BII Usage** *An invoice may contain a textual identifier or code that*  *enables the seller to state his registered status for tax*  *purposes.* |
|  | | | | ***cac:TaxScheme*** | | | | | **Occurrence** 1 **..** 1  **Type** cac:TaxSchemeType |  |
|  | | | | | **cbc:ID** | | | | **Occurrence** 1 **..** 1  **Type** cbc:IDType  **Info req.ID** 4  **Default** VAT | **Term name** **Tax Scheme ID** |
|  | | | ***cac:PartyLegalEntity*** | | | | | | **Occurrence** 0 **..** 1  **Type** cac:PartyLegalEntityType |  |
|  | | | | **cbc:RegistrationName** | | | | | **Occurrence** 0 **..** 1  **Type** cbc:RegistrationNameType  **Info req.ID** tir10-108  **Bus req.ID** tbr10-022 | **Term name** **Seller legal registration name**  **BII Usage** *The name under which the seller is legally registered.*    **Rules** EUGEN-T10-R039 - A supplier SHOULD provide  information about its legal entity information |
| **Element/Attribute** | | | | | | | | | **Description** | **Usage/Rules/Code lists** |
|  | | | | | | | | |  |  |
|  | | | | **cbc:CompanyID** | | | | | **Occurrence** 0 **..** 1  **Type** cbc:CompanyIDType  **Info req.ID** tir10-021  **Bus req.ID** tbr10-022 | **Term name** **Seller legal registration identifier**  **BII Usage** *An invoice may contain the identifier assigned to the*  *party by the national company registrar.*    **Rules** EUGEN-T10-R039 - A supplier SHOULD provide  information about its legal entity information |
|  | | | | | *schemeID* | | | | *Type* *xs:normalizedString*  *Use* *required* | *Rules* *OP-T10-R008 - A Party Company Identifier Scheme*  *MUST be from the list of PEPPOL Party Identifiers*  *described in the "PEPPOL Policy for using Identifiers".*  *EUGEN-T10-R054-A party legal entity company identifier SHOULD have a scheme identifier attribute.* |
|  | | | | ***cac:RegistrationAddress*** | | | | | **Occurrence** 0 **..** 1  **Type** cac:AddressType |  |
|  | | | | | **cbc:CityName** | | | | **Occurrence** 0 **..** 1  **Type** cbc:CityNameType  **Info req.ID** tir10-106  **Bus req.ID** tbr10-022 | **Term name** **Seller legal registration city**  **BII Usage** *The name of the city where the seller is legally*  *registered.* |
|  | | | | | ***cac:Country*** | | | | **Occurrence** 0 **..** 1  **Type** cac:CountryType |  |
|  | | | | | | **cbc:IdentificationCode** | | | **Occurrence** 1 **..** 1  **Type** cbc:IdentificationCodeType  **Info req.ID** tir10-109  **Bus req.ID** tbr10-022 | **Term name** **Seller legal registration country**  **BII Usage** *The country in which the seller is legally registered.*  **Code List ID:** ISO3166-1:Alpha2    **Rules** CL-010-004 - Country codes in an invoice MUST be  coded using ISO code list 3166-1 |
|  | | | | | | | *listID* | | *Type* *xs:normalizedString*  *Use* *optional* | *Rules* *EUGEN-T10-R027 - A country identification code MUST*  *have a list identifier attribute “ISO3166-1:Alpha2”.* |
|  | | | ***cac:Contact*** | | | | | | **Occurrence** 0 **..** 1  **Type** cac:ContactType |  |
|  | | | | **cbc:ID** | | | | | **Occurrence** 0 **..** 1  **Type** cbc:IDType  **Info req.ID** OP-T10-002 | **Term name** **Contact Identifier**  **BII Usage** *An identifier for the Contact.* |
|  | | | | **cbc:Name** | | | | | **Occurrence** 0 **..** 1  **Type** cbc:NameType  **Info req.ID** tir10-025  **Bus req.ID** tbr10-007 | **Term name** **Contact person name**  **BII Usage** *The name of the contact person.*  *An invoice may contain a person name for a relevant*  *contact at the seller.* |
|  | | | | **cbc:Telephone** | | | | | **Occurrence** 0 **..** 1  **Type** cbc:TelephoneType  **Info req.ID** tir10-022  **Bus req.ID** tbr10-007 | **Term name** **Contact telephone number**  **BII Usage** *A phone number for the contact person. If the person*  *has a direct number, this is that number.*  *An invoice may contain a telephone number for a*  *relevant contact at the seller.* |
| **Element/Attribute** | | | | | | | | | **Description** | **Usage/Rules/Code lists** |
|  | | | | | | | | |  |  |
|  | | | | **cbc:Telefax** | | | | | **Occurrence** 0 **..** 1  **Type** cbc:TelefaxType  **Info req.ID** tir10-023  **Bus req.ID** tbr10-007 | **Term name** **Contact fax number**  **BII Usage** *A fax number for the contact persons.*  *An invoice may contain a telefax number for a relevant*  *contact at the seller.* |
|  | | | | **cbc:ElectronicMail** | | | | | **Occurrence** 0 **..** 1  **Type** cbc:ElectronicMailType  **Info req.ID** tir10-024  **Bus req.ID** tbr10-007 | **Term name** **Contact email address**  **BII Usage** *The e-mail address for the contact person. If the person*  *has a direct e-mail this is that email.*  *An invoice may contain a telephone number for a*  *relevant contact at the seller.* |
|  | ***cac:AccountingCustomerParty*** | | | | | | | | **Occurrence** 1 **..** 1  **Type** cac:CustomerPartyType |  |
|  | | ***cac:Party*** | | | | | | | **Occurrence** 1 **..** 1  **Type** cac:PartyType |  |
|  | | | **cbc:EndpointID** | | | | | | **Occurrence** 0 **..** 1  **Type** cbc:EndpointIDType  **Info req.ID** tir10-099  **Bus req.ID** tbr10-037 | **Term name** **Buyers electronic address**  **BII Usage** *An invoice may contain the buyers’ electronic address.*  *The address can be of any format and the format should*  *be identified in the message.*    **Rules** EUGEN-T10-R023 - An endpoint identifier MUST have a  scheme identifier attribute. |
|  | | | | *schemeID* | | | | | *Type* *xs:normalizedString*  *Use* *required* | *Rules* *OP-T10-R002 - An Endpoint Identifier Scheme MUST be*  *from the list of PEPPOL Party Identifiers described in the*  *"PEPPOL Policy for using Identifiers".* |
|  | | | ***cac:PartyIdentification*** | | | | | | **Occurrence** 0 **..** 1  **Type** cac:PartyIdentificationType |  |
|  | | | | **cbc:ID** | | | | | **Occurrence** 1 **..** 1  **Type** cbc:IDType  **Info req.ID** tir10-087  **Bus req.ID** tbr10-005 | **Term name** **Buyer standard identifier**  **BII Usage** *An invoice 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)*    **Rules** BII2-T10-R008 - An invoice MUST have a buyer name  and/or a buyer identifier  EUGEN-T10-R024 - A party identifier MUST have a  scheme identifier attribute. |
|  | | | | | *schemeID* | | | | *Type* *xs:normalizedString*  *Use* *required* | *Rules* *OP-T10-R003 - A Party Identifier Scheme MUST be from*  *the list of PEPPOL Party Identifiers described in the*  *"PEPPOL Policy for using Identifiers".* |
|  | | | ***cac:PartyName*** | | | | | | **Occurrence** 1 **..** 1  **Type** cac:PartyNameType |  |
| **Element/Attribute** | | | | | | | | | **Description** | **Usage/Rules/Code lists** |
|  | | | | | | | | |  |  |
|  | | | | **cbc:Name** | | | | | **Occurrence** 1 **..** 1  **Type** cbc:NameType  **Info req.ID** tir10-026  **Bus req.ID** tbr10-024, tbr10-048 | **Term name** **Buyer name**  **BII Usage** *An invoice must contain name of the buyer.*    **Rules** EUGEN-T10-R036 - An invoice MUST have a buyer  name |
|  | | | ***cac:PostalAddress*** | | | | | | **Occurrence** 1 **..** 1  **Type** cac:AddressType |  |
|  | | | | **cbc:StreetName** | | | | | **Occurrence** 0 **..** 1  **Type** cbc:StreetNameType  **Info req.ID** tir10-027  **Bus req.ID** tbr10-016, tbr10-024 | **Term name** **Address line 1**  **BII Usage** *The main address line in a postal address usually the*  *street name and number.*  *An invoice must contain the buyer’s street name and*  *number or P.O. box.* |
|  | | | | **cbc:AdditionalStreetName** | | | | | **Occurrence** 0 **..** 1  **Type** cbc:AdditionalStreetNameType  **Info req.ID** tir10-088  **Bus req.ID** tbr10-016, tbr10-024 | **Term name** **Address line 2**  **BII Usage** *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.*  *An invoice may give an additional address line for*  *buyer’s address.* |
|  | | | | **cbc:CityName** | | | | | **Occurrence** 0 **..** 1  **Type** cbc:CityNameType  **Info req.ID** tir10-028  **Bus req.ID** tbr10-016, tbr10-024 | **Term name** **City**  **BII Usage** *The common name of the city where the postal address*  *is. The name is written in full rather than as a code.*  *An invoice must contain the buyer’s city.* |
|  | | | | **cbc:PostalZone** | | | | | **Occurrence** 0 **..** 1  **Type** cbc:PostalZoneType  **Info req.ID** tir10-029  **Bus req.ID** tbr10-016, tbr10-024 | **Term name** **Post code**  **BII Usage** *The identifier for an addressable group of properties*  *according to the relevant national postal service, such as*  *a ZIP code or Post Code.*  *An invoice may contain the buyer’s post code.* |
|  | | | | **cbc:CountrySubentity** | | | | | **Occurrence** 0 **..** 1  **Type** cbc:CountrySubentityType  **Info req.ID** tir10-030  **Bus req.ID** tbr10-016, tbr10-024 | **Term name** **Country subdivision**  **BII Usage** *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. An invoice may contain*  *that information.* |
|  | | | | ***cac:Country*** | | | | | **Occurrence** 0 **..** 1  **Type** cac:CountryType |  |
| **Element/Attribute** | | | | | | | | | **Description** | **Usage/Rules/Code lists** |
|  | | | | | | | | |  |  |
|  | | | | | **cbc:IdentificationCode** | | | | **Occurrence** 1 **..** 1  **Type** cbc:IdentificationCodeType  **Info req.ID** tir10-031  **Bus req.ID** tbr10-016, tbr10-024 | **Term name** **Country code**  **BII Usage** *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 an invoice*  *in the form of a two letter code (ISO 3166-1 alpha-2).*  **Code List ID:** ISO3166-1:Alpha2    **Rules** CL-T10-R004 - Country codes in an invoice MUST be  coded using ISO code list 3166-1 |
|  | | | | | | *listID* | | | *Type* *xs:normalizedString*  *Use* *required* | *Rules* *EUGEN-T10-R027 - A country identification code MUST*  *have a list identifier attribute “ISO3166-1:Alpha2”.* |
|  | | | ***cac:PartyTaxScheme*** | | | | | | **Occurrence** 0 **..** 1  **Type** cac:PartyTaxSchemeType |  |
|  | | | | **cbc:CompanyID** | | | | | **Occurrence** 0 **..** 1  **Type** cbc:CompanyIDType  **Info req.ID** tir10-032  **Bus req.ID** tbr10-024, tbr10-019, tbr10-020 | **Term name** **Buyer VAT identifier**  **BII Usage** *An invoice may contain the buyers VAT identifier In order*  *to facilitate reverse charge and intra community supply*  *invoicing.*    **Rules** BII2-T10-R047 - A buyer VAT identifier MUST be present  if the VAT category code is reverse VAT |
|  | | | | | *schemeID* | | | | *Type* *xs:normalizedString*  *Use* *required* | *Rules* *OP-T10-R008 - A Party Company Identifier Scheme*  *MUST be from the list of PEPPOL Party Identifiers*  *described in the "PEPPOL Policy for using Identifiers".* |
|  | | | | ***cac:TaxScheme*** | | | | | **Occurrence** 1 **..** 1  **Type** cac:TaxSchemeType |  |
|  | | | | | **cbc:ID** | | | | **Occurrence** 1 **..** 1  **Type** cbc:IDType  **Info req.ID** 4  **Default** VAT | **Term name** **Tax Scheme ID** |
|  | | | ***cac:PartyLegalEntity*** | | | | | | **Occurrence** 0 **..** 1  **Type** cac:PartyLegalEntityType |  |
|  | | | | **cbc:RegistrationName** | | | | | **Occurrence** 0 **..** 1  **Type** cbc:RegistrationNameType  **Info req.ID** OP-T10-001 | **Term name** **Buyers legal registration name**  **BII Usage** *The name of the Party registered as a legal entity with*  *the relevant company register.* |
|  | | | | **cbc:CompanyID** | | | | | **Occurrence** 0 **..** 1  **Type** cbc:CompanyIDType  **Info req.ID** tir10-033  **Bus req.ID** tbr10-022 | **Term name** **Buyer legal registration identifier**  **BII Usage** *An invoice may contain the identifier assigned to the*  *Party by the national company registrar.*    **Rules** EUGEN-T10-R040 - A customer SHOULD provide  information about its legal entity information |
|  | | | | | *schemeID* | | | | *Type* *xs:normalizedString*  *Use* *required* | *Rules* *OP-T10-R008 - A Party Company Identifier Scheme*  *MUST be from the list of PEPPOL Party Identifiers*  *EUGEN-T10-R054-A party legal entity company identifier SHOULD have a scheme identifier attribute.* |
| **Element/Attribute** | | | | | | | | | **Description** | **Usage/Rules/Code lists** |
|  | | | | | | | | |  |  |
|  | | | | |  | | | |  | *described in the "PEPPOL Policy for using Identifiers".* |
|  | | | ***cac:Contact*** | | | | | | **Occurrence** 0 **..** 1  **Type** cac:ContactType |  |
|  | | | | **cbc:ID** | | | | | **Occurrence** 0 **..** 1  **Type** cbc:IDType  **Info req.ID** tir10-082  **Bus req.ID** tbr10-003 | **Term name** **Buyers reference identifier**  **BII Usage** *When purchasing, a buyer may give a reference*  *identifier to the seller and request the seller to state it on*  *the invoice. 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 invoice. Consequently it*  *does not have to be qualified.* |
|  | | | | **cbc:Name** | | | | | **Occurrence** 0 **..** 1  **Type** cbc:NameType  **Info req.ID** tir10-037  **Bus req.ID** tbr10-007, tbr10-043 | **Term name** **Contact person name**  **BII Usage** *The name of the contact person.*  *An invoice may contain a person name for a relevant*  *contact at the buyer.* |
|  | | | | **cbc:Telephone** | | | | | **Occurrence** 0 **..** 1  **Type** cbc:TelephoneType  **Info req.ID** tir10-034  **Bus req.ID** tbr10-007 | **Term name** **Contact telephone number**  **BII Usage** *A phone number for the contact person. If the person*  *has a direct number, this is that number.*  *An invoice may contain the telephone number for a*  *relevant contact at the buyer.* |
|  | | | | **cbc:Telefax** | | | | | **Occurrence** 0 **..** 1  **Type** cbc:TelefaxType  **Info req.ID** tir10-035  **Bus req.ID** tbr10-007 | **Term name** **Contact fax number**  **BII Usage** *A fax number for the contact persons.*  *An invoice may contain the telefax number for a*  *relevant contact at the buyer.* |
|  | | | | **cbc:ElectronicMail** | | | | | **Occurrence** 0 **..** 1  **Type** cbc:ElectronicMailType  **Info req.ID** tir10-036  **Bus req.ID** tbr10-007 | **Term name** **Contact email address**  **BII Usage** *The e-mail address for the contact person. If the person*  *has a direct e-mail this is that email.*  *An invoice may contain an e-mail address for a relevant*  *contact at the buyer.* |
|  | ***cac:PayeeParty*** | | | | | | | | **Occurrence** 0 **..** 1  **Type** cac:PartyType |  |
|  | | ***cac:PartyIdentification*** | | | | | | | **Occurrence** 0 **..** 1  **Type** cac:PartyIdentificationType |  |
|  | | | **cbc:ID** | | | | | | **Occurrence** 1 **..** 1  **Type** cbc:IDType  **Info req.ID** tir10-111  **Bus req.ID** tbr10-005 | **Term name** **Payee identifier**  **BII Usage** *Used in absence of or in addition to the payee party*  *name. Use and identifier known to the document*  *recipient.*    **Rules** EUGEN-T10-R024 - A party identifier MUST have a  scheme identifier attribute. |
|  | | | | *schemeID* | | | | | *Type* *xs:normalizedString* | *Rules* *OP-T10-R003 - A Party Identifier Scheme MUST be from* |
| **Element/Attribute** | | | | | | | | | **Description** | **Usage/Rules/Code lists** |
|  | | | | | | | | |  |  |
|  | | | |  | | | | | *Use* *required* | *the list of PEPPOL Party Identifiers described in the*  *"PEPPOL Policy for using Identifiers".* |
|  | | ***cac:PartyName*** | | | | | | | **Occurrence** 0 **..** 1  **Type** cac:PartyNameType |  |
|  | | | **cbc:Name** | | | | | | **Occurrence** 1 **..** 1  **Type** cbc:NameType  **Info req.ID** tir10-110  **Bus req.ID** tbr10-005, tbr10-048 | **Term name** **Payee name**  **BII Usage** *The name of the payee party.* |
|  | | ***cac:PartyLegalEntity*** | | | | | | | **Occurrence** 0 **..** 1  **Type** cac:PartyLegalEntityType |  |
|  | | | **cbc:CompanyID** | | | | | | **Occurrence** 0 **..** 1  **Type** cbc:CompanyIDType  **Info req.ID** tir10-112  **Bus req.ID** tbr10-022 | **Term name** **Payee legal registration identifier**  **BII Usage** *An invoice may contain the identifier assigned to the*  *payee by the national company registrar.* |
|  | | | | *schemeID* | | | | | *Type* *xs:normalizedString*  *Use* *required* | *Rules* *OP-T10-R008 - A Party Company Identifier Scheme*  *MUST be from the list of PEPPOL Party Identifiers*  *described in the "PEPPOL Policy for using Identifiers".* |
|  | ***cac:TaxRepresentativeParty*** | | | | | | | | **Occurrence** 0 **..** 1  **Type** cac:PartyType |  |
|  | | ***cac:PartyName*** | | | | | | | **Occurrence** 1 **..** 1  **Type** cac:PartyNameType |  |
|  | | | **cbc:Name** | | | | | | **Occurrence** 1 **..** 1  **Type** cbc:NameType  **Info req.ID** tir10-118  **Bus req.ID** tbr10-048, | **Term name** **Party name**  **BII Usage** *The name of the tax representative party.* |
|  | | ***cac:PartyTaxScheme*** | | | | | | | **Occurrence** 0 **..** 1  **Type** cac:PartyTaxSchemeType |  |
|  | | | **cbc:CompanyID** | | | | | | **Occurrence** 0 **..** 1  **Type** cbc:CompanyIDType  **Info req.ID** tir10-119  **Bus req.ID** tbr10-022 | **Term name** **Party VAT identifier**  **BII Usage** *The tax representative party's VAT registration ID* |
|  | | | | *schemeID* | | | | | *Type* *xs:normalizedString*  *Use* *required* | *Rules* *OP-T10-R008 - A Party Company Identifier Scheme*  *MUST be from the list of PEPPOL Party Identifiers*  *described in the "PEPPOL Policy for using Identifiers".* |
|  | | | ***cac:TaxScheme*** | | | | | | **Occurrence** 1 **..** 1  **Type** cac:TaxSchemeType |  |
|  | | | | **cbc:ID** | | | | | **Occurrence** 0 **..** 1  **Type** cbc:IDType  **Info req.ID** 4  **Default** VAT | **Term name** **Tax Scheme ID** |
|  | ***cac:Delivery*** | | | | | | | | **Occurrence** 0 **..** 1 |  |
| **Element/Attribute** | | | | | | | | | **Description** | **Usage/Rules/Code lists** |
|  | | | | | | | | |  |  |
|  |  | | | | | | | | **Type** cac:DeliveryType |  |
|  | | **cbc:ActualDeliveryDate** | | | | | | | **Occurrence** 0 **..** 1  **Type** cbc:ActualDeliveryDateType  **Info req.ID** tir10-038  **Bus req.ID** tbr10-024 | **Term name** **Delivery date**  **BII Usage** *An invoice may contain the actual delivery date on which*  *goods or consignments are delivered from the seller.*  *Also applicable for service completion date.* |
|  | | ***cac:DeliveryLocation*** | | | | | | | **Occurrence** 0 **..** 1  **Type** cac:LocationType |  |
|  | | | **cbc:ID** | | | | | | **Occurrence** 0 **..** 1  **Type** cbc:IDType  **Info req.ID** tir10-100  **Bus req.ID** tbr10-005 | **Term name** **Delivered to location identifier**  **BII Usage** *An invoice may contain an identifier for the location to*  *which the items where delivered.*    **Rules** EUGEN-T10-R034 - A delivery location identifier MUST  have a scheme identifier attribute |
|  | | | | *schemeID* | | | | | *Type* *xs:normalizedString*  *Use* *required* |  |
|  | | | ***cac:Address*** | | | | | | **Occurrence** 0 **..** 1  **Type** cac:AddressType |  |
|  | | | | **cbc:StreetName** | | | | | **Occurrence** 0 **..** 1  **Type** cbc:StreetNameType  **Info req.ID** tir10-101  **Bus req.ID** tbr10-018 | **Term name** **Address line 1**  **BII Usage** *The main address line in a postal address usually the*  *street name and number.*  *An invoice may contain the address to which the items*  *where delivered.* |
|  | | | | **cbc:AdditionalStreetName** | | | | | **Occurrence** 0 **..** 1  **Type** cbc:AdditionalStreetNameType  **Info req.ID** tir10-102  **Bus req.ID** tbr10-018 | **Term name** **Address line 2**  **BII Usage** *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.*  *An invoice may contain an additional address line in the*  *delivered to address.* |
|  | | | | **cbc:CityName** | | | | | **Occurrence** 0 **..** 1  **Type** cbc:CityNameType  **Info req.ID** tir10-103  **Bus req.ID** tbr10-018 | **Term name** **City**  **BII Usage** *The common name of the city where the postal address*  *is. The name is written in full rather than as a code.*  *An invoice may contain the name of the city to which the*  *items where delivered.* |
|  | | | | **cbc:PostalZone** | | | | | **Occurrence** 0 **..** 1  **Type** cbc:PostalZoneType  **Info req.ID** tir10-104  **Bus req.ID** tbr10-018 | **Term name** **Post code**  **BII Usage** *The identifier for an addressable group of properties*  *according to the relevant national postal service, such as*  *a ZIP code or Post Code.*  *An invoice may contain the post code to which the items*  *where delivered.* |
| **Element/Attribute** | | | | | | | | | **Description** | **Usage/Rules/Code lists** |
|  | | | | | | | | |  |  |
|  | | | | **cbc:CountrySubentity** | | | | | **Occurrence** 0 **..** 1  **Type** cbc:CountrySubentityType  **Info req.ID** tir10-105  **Bus req.ID** tbr10-018 | **Term name** **Country subdivision**  **BII Usage** *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.  An invoice may contain*  *the country sub division to which the items where*  *delivered.* |
|  | | | | ***cac:Country*** | | | | | **Occurrence** 0 **..** 1  **Type** cac:CountryType |  |
|  | | | | | **cbc:IdentificationCode** | | | | **Occurrence** 1 **..** 1  **Type** cbc:IdentificationCodeType  **Info req.ID** tir10-039  **Bus req.ID** tbr10-018 | **Term name** **Country code**  **BII Usage** *The country where the address is. The country should*  *always be given by using ISO code 3166 alpha 2*  *Since delivery country may affect VAT issues an invoice*  *may contain the country to which the items were*  *delivered.*  **Code List ID:** ISO3166-1:Alpha2    **Rules** CL-T10-R004 - Country codes in an invoice MUST be  coded using ISO code list 3166-1 |
|  | | | | | | *listID* | | | *Type* *xs:normalizedString*  *Use* *required* | *Rules* *EUGEN-T10-R027 - A country identification code MUST*  *have a list identifier attribute “ISO3166-1:Alpha2”.* |
|  | ***cac:PaymentMeans*** | | | | | | | | **Occurrence** 0 **..** unbounded  **Type** cac:PaymentMeansType |  |
|  | | **cbc:PaymentMeansCode** | | | | | | | **Occurrence** 1 **..** 1  **Type** cbc:PaymentMeansCodeType  **Info req.ID** tir10-040  **Bus req.ID** tbr10-009, tbr10-031 | **Term name** **Payment means type**  **BII Usage** *An invoice may contain an indication about how the*  *payment should be handled.*  **Code List ID:** UNCL4461    **Rules** BII2-T10-R041 - A payment means MUST specify the  payment means type  CL-T10-R006 - Payment means in an invoice MUST be  coded using UNCL 4461 BII2 subset |
|  | | | *listID* | | | | | | *Type* *xs:normalizedString*  *Use* *required* | *Rules* *EUGEN-T10-R028 - A payment means code MUST have*  *a list identifier attribute “UNCL4461”.* |
|  | | **cbc:PaymentDueDate** | | | | | | | **Occurrence** 0 **..** 1  **Type** cbc:PaymentDueDateType  **Info req.ID** tir10-041  **Bus req.ID** tbr10-032 | **Term name** **Payment due date**  **BII Usage** *An invoice may contain the date on which payment is*  *due.* |
|  | | **cbc:PaymentChannelCode** | | | | | | | **Occurrence** 0 **..** 1  **Type** cbc:PaymentChannelCodeType  **Info req.ID** OP-T10-005 | **Term name** **Payment Channel Code**  **BII Usage** *Code identifying the payment channel, such as IBAN, BBAN, etc.* |
| **Element/Attribute** | | | | | | | | | **Description** | **Usage/Rules/Code lists** |
|  | | | | | | | | |  |  |
|  | | **cbc:PaymentID** | | | | | | | **Occurrence** 0 **..** 1  **Type** cbc:PaymentIDType  **Info req.ID** tir10-042  **Bus req.ID** tbr10-010 | **Term name** **Sellers payment identifier**  **BII Usage** *It must be possible to specify an identifier for the*  *payment, issued by the seller as an invoice may contain*  *an identifier for the payment, issued by the seller as*  *reference. Also known as end-to-end payment reference.* |
|  | | ***cac:CardAccount*** | | | | | | | **Occurrence** 0 **..** 1  **Type** cac:CardAccountType |  |
|  | | | **cbc:PrimaryAccountNumberID** | | | | | | **Occurrence** 1 **..** 1  **Type** cbc:PrimaryAccountNumberIDType  **Info req.ID** tir10-113  **Bus req.ID** tbr10-031 | **Term name** **Card number**  **BII Usage** *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.* |
|  | | | **cbc:NetworkID** | | | | | | **Occurrence** 1 **..** 1  **Type** cbc:NetworkIDType  **Info req.ID** tir10-117  **Bus req.ID** tbr10-031 | **Term name** **Card type**  **BII Usage** *The type of the payment card used to settle the amount*  *of the invoice. E.g. VISA, Mastercard, American Express*  *etc.* |
|  | | ***cac:PayeeFinancialAccount*** | | | | | | | **Occurrence** 0 **..** 1  **Type** cac:FinancialAccountType |  |
|  | | | **cbc:ID** | | | | | | **Occurrence** 0 **..** 1  **Type** cbc:IDType  **Info req.ID** tir10-043  **Bus req.ID** tbr10-009, tbr10-030, tbr10-031 | **Term name** **Account identifier**  **BII Usage** *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.*  *To enable the buyer to issue a payment initiation to his*  *bank the invoice may contain the identifier for the*  *financial account either as IBAN or in proprietary format.*    **Rules** BII2-T10-R039 - An account identifier MUST be present  if payment means type is funds transfer  EUGEN-T10-R031 - A financial account identifier MUST  have a scheme identifier attribute. |
|  | | | | *schemeID* | | | | | *Type* *xs:normalizedString*  *Use* *required* | *Rules* *OP-T10-R004 - A payee account identifier scheme*  *MUST be from the Account ID PEPPOL code list* |
|  | | | ***cac:FinancialInstitutionBranch*** | | | | | | **Occurrence** 0 **..** 1  **Type** cac:BranchType |  |
| **Element/Attribute** | | | | | | | | | **Description** | **Usage/Rules/Code lists** |
|  | | | | | | | | |  |  |
|  | | | | **cbc:ID** | | | | | **Occurrence** 0 **..** 1  **Type** cbc:IDType  **Info req.ID** tir10-044  **Bus req.ID** tbr10-030 | **Term name** **Financial institution branch identifier**  **BII Usage** *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.*  *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.* |
|  | | | | ***cac:FinancialInstitution*** | | | | | **Occurrence** 0 **..** 1  **Type** cac:FinancialInstitutionType |  |
|  | | | | | **cbc:ID** | | | | **Occurrence** 0 **..** 1  **Type** cbc:IDType  **Info req.ID** tir10-045  **Bus req.ID** tbr10-009, tbr10-031 | **Term name** **Financial institution identifier**  **BII Usage** *An identifier for the financial institution where the*  *account is located, such as the BIC identifier (SWIFT*  *code).*  *An invoice may contain the ISO 9362 BIC (Bank*  *Identification Code) of a financial institution.*    **Rules** EUGEN-T10-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* | | | *Type* *xs:normalizedString*  *Use* *optional* | *Rules* *BII2-T10-R042 - A sellers financial institution identifier*  *scheme MUST be BIC if the scheme of the account*  *identifier is IBAN and the payment means type is*  *international account transfer*  *BII2-T10-R040 - A sellers financial institution identifier*  *MUST be provided if the scheme of the account identifier*  *is IBAN and the payment means is international bank*  *transfer* |
|  | | | | | **cbc:Name** | | | | **Occurrence** 0 **..** 1  **Type** cbc:NameType  **Info req.ID** OP-T10-006 | **Term name** **Financial Institution Name**  **BII Usage** *Bank name* |
|  | | | | | ***cac:Address*** | | | | **Occurrence** 0 **..** 1  **Type** cac:AddressType |  |
|  | | | | | | **cbc:StreetName** | | | **Occurrence** 0 **..** 1  **Type** cbc:StreetNameType  **Info req.ID** OP-T10-007a | **Term name** **Address line 1**  **BII Usage** *The main address line in a postal address usually the*  *street name and number.* |
| **Element/Attribute** | | | | | | | | | **Description** | **Usage/Rules/Code lists** |
|  | | | | | | | | |  |  |
|  | | | | | | **cbc:AdditionalStreetName** | | | **Occurrence** 0 **..** 1  **Type** cbc:AdditionalStreetNameType  **Info req.ID** OP-T10-007b | **Term name** **Address line 2**  **BII Usage** *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.* |
|  | | | | | | **cbc:CityName** | | | **Occurrence** 0 **..** 1  **Type** cbc:CityNameType  **Info req.ID** OP-T10-007c | **Term name** **City**  **BII Usage** *The common name of the city where the postal address*  *is. The name is written in full rather than as a code.* |
|  | | | | | | **cbc:PostalZone** | | | **Occurrence** 0 **..** 1  **Type** cbc:PostalZoneType  **Info req.ID** OP-T10-007d | **Term name** **Post code**  **BII Usage** *The identifier for an addressable group of properties*  *according to the relevant national postal service, such as*  *a ZIP code or Post Code.* |
|  | | | | | | **cbc:CountrySubentity** | | | **Occurrence** 0 **..** 1  **Type** cbc:CountrySubentityType  **Info req.ID** OP-T10-007e | **Term name** **Country subdivision**  **BII Usage** *For specifying a region, county, state, province etc.*  *within a country by using text.* |
|  | | | | | | ***cac:Country*** | | | **Occurrence** 0 **..** 1  **Type** cac:CountryType |  |
|  | | | | | | | **cbc:IdentificationCode** | | **Occurrence** 0 **..** 1  **Type** cbc:IdentificationCodeType  **Info req.ID** OP-T10-007f | **Term name** **Country code**  **BII Usage** *The country where the address is. The country should*  *always be given by using ISO code 3166 alpha 2*  **Code List ID:** ISO3166-1:Alpha2    **Rules** CL-T10-R004 - Country codes in an invoice MUST be  coded using ISO code list 3166-1 |
|  | | | | | | | | *listID* | *Type* *xs:normalizedString*  *Use* *optional* | *Rules* *EUGEN-T10-R027 - A country identification code MUST*  *have a list identifier attribute “ISO3166-1:Alpha2”* |
|  | ***cac:PaymentTerms*** | | | | | | | | **Occurrence** 0 **..** unbounded  **Type** cac:PaymentTermsType |  |
|  | | **cbc:Note** | | | | | | | **Occurrence** 0 **..** 1  **Type** cbc:NoteType  **Info req.ID** tir10-046  **Bus req.ID** tbr10-011 | **Term name** **Payment terms**  **BII Usage** *An invoice may contain textual description of the*  *payment terms that apply to the invoice due amount.*  *E.g. penalty charges or intended collection procedures.* |
|  | ***cac:AllowanceCharge*** | | | | | | | | **Occurrence** 0 **..** unbounded  **Type** cac:AllowanceChargeType |  |
|  | | **cbc:ChargeIndicator** | | | | | | | **Occurrence** 1 **..** 1  **Type** cbc:ChargeIndicatorType  **Info req.ID** OP-T10-008 | **Term name** **Allowance and charges indicator**  **BII Usage** *Indicates whether the Allowance Charge is a Charge*  *(True) and should be added or an Allowance (False) and*  *should be subtracted.* |
| **Element/Attribute** | | | | | | | | | **Description** | **Usage/Rules/Code lists** |
|  | | | | | | | | |  |  |
|  | | **cbc:AllowanceChargeReasonCode** | | | | | | | **Occurrence** 0 **..** 1  **Type** cbc:AllowanceChargeReasonCodeType  **Info req.ID** tir10-092  **Bus req.ID** tbr10-017 | **Term name** **Allowance and charges reason code**  **BII Usage** *A coded specification of what the allowance or charge is.*  *An invoice may contain a coded description of what is*  *being added or deducted. E.g. „volume discount" or*  *"packing charges", for each allowance or charge.*  **Code List ID:** UNCL4465    **Rules** CL-T10-R010 - Coded allowance and charge reasons  SHOULD belong to the UNCL 4465 code list BII2 subset |
|  | | | *listID* | | | | | | *Type* *xs:normalizedString*  *Use* *required* | *Rules* *EUGEN-T10-R029 - An allowance charge reason code*  *MUST have a list identifier attribute “UNCL4465”.* |
|  | | **cbc:AllowanceChargeReason** | | | | | | | **Occurrence** 1 **..** 1  **Type** cbc:AllowanceChargeReasonType  **Info req.ID** tir10-091  **Bus req.ID** tbr10-017 | **Term name** **Allowance and charges reason**  **BII Usage** *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 an invoice.*    **Rules** BII2-T10-R025 - Each document level allowance or  charge details MUST have an allowance and charge  reason text |
|  | | **cbc:Amount** | | | | | | | **Occurrence** 1 **..** 1  **Type** cbc:AmountType  **Info req.ID** tir10-047  **Bus req.ID** tbr10-017 | **Term name** **Allowance and charge amount**  **BII Usage** *The net amount of the allowance or the charge.*  *For each allowance or charge an invoice must contain*  *the amount. Allowances are subtracted from the total*  *invoice amount and charges are added to the amount.*  *The amount is “net” without VAT.*    **Rules** EUGEN-T10-R022 - An allowance or charge amount  MUST NOT be negative.  *EUGEN-T10-R052 - Document level amounts cannot have more than 2 decimal* |
|  | | | *currencyID* | | | | | | *Type* *xs:normalizedString*  *Use* *required* | *Rules* *CL-T10-R003 - currencyID MUST be coded using ISO*  *code list 4217*  *Code List ID:* *ISO4217* |
|  | | ***cac:TaxCategory*** | | | | | | | **Occurrence** 0 **..** 1  **Type** cac:TaxCategoryType |  |
| **Element/Attribute** | | | | | | | | | **Description** | **Usage/Rules/Code lists** |
|  | | | | | | | | |  |  |
|  | | | **cbc:ID** | | | | | | **Occurrence** 1 **..** 1  **Type** cbc:IDType  **Info req.ID** tir10-048  **Bus req.ID** tbr10-017 | **Term name** **Allowance and charge VAT category**  **BII Usage** *A code that identifies to what VAT subcategory the*  *allowance or charge belongs to.*  *An invoice may contain information about one VAT*  *category for each allowances and Charges on document*  *level.*  **Code List ID:** UNCL5305    **Rules** BII2-T10-R043 - Document level allowances and  charges details MUST have allowance  and charge VAT category if the invoice has a VAT total  amount  CL-T10-R007 - Invoice tax categories MUST be coded  using UNCL 5305 code list BII2 subset |
|  | | | | *schemeID* | | | | | *Type* *xs:normalizedString*  *Use* *required* | *Rules* *EUGEN-T10-R032 - A tax category identifier MUST have*  *a scheme identifier attribute “UNCL5305”.* |
|  | | | **cbc:Percent** | | | | | | **Occurrence** 0 **..** 1  **Type** cbc:PercentType  **Info req.ID** tir10-114  **Bus req.ID** tbr10-017 | **Term name** **Allowance and charge VAT percentage**  **BII Usage** *The VAT percentage that applies to the allowance/*  *charge.*    **Rules** EUGEN-T10-R012 - An allowance percentage MUST  NOT be negative. |
|  | | | ***cac:TaxScheme*** | | | | | | **Occurrence** 1 **..** 1  **Type** cac:TaxSchemeType |  |
|  | | | | **cbc:ID** | | | | | **Occurrence** 1 **..** 1  **Type** cbc:IDType  **Info req.ID** 4  **Default** VAT | **Term name** **Tax Scheme ID** |
|  | ***cac:TaxExchangeRate*** | | | | | | | | **Occurrence** 0 **..** 1  **Type** cac:ExchangeRateType | ***Rules*** *EUGEN-T10-R044 - If the tax currency code is different*  *from the document currency code, the tax exchange rate*  *MUST be provided* |
|  | | **cbc:SourceCurrencyCode** | | | | | | | **Occurrence** 1 **..** 1  **Type** cbc:SourceCurrencyCodeType  **Info req.ID** OP-T10-009 | **Term name** **Source Currency code**  **BII Usage** *Source currency code*  **Rules** OP-T10-R010 - SourceCurrencyCode MUST be coded  using ISO code list 4217 |
|  | | | *listID* | | | | | | *Type* *xs:normalizedString*  *Use* *required* | *Rules* *EUGEN-T10-R026 - A currency code element MUST*  *have a list identifier attribute “ISO4217”.* |
|  | | **cbc:TargetCurrencyCode** | | | | | | | **Occurrence** 1 **..** 1  **Type** cbc:TargetCurrencyCodeType  **Info req.ID** OP-T10-010 | **Term name** **Target Currency code**  **BII Usage** *Tax currency code*    **Rules** OP-T10-R011 - TargetCurrencyCode MUST be coded  using ISO code list 4217 |
|  | | | *listID* | | | | | | *Type* *xs:normalizedString* | *Rules* *EUGEN-T10-R026 - A currency code element MUST* |
| **Element/Attribute** | | | | | | | | | **Description** | **Usage/Rules/Code lists** |
|  | | | | | | | | |  |  |
|  | | |  | | | | | | *Use* *required* | *have a list identifier attribute “ISO4217”.* |
|  | | **cbc:CalculationRate** | | | | | | | **Occurrence** 1 **..** 1  **Type** cbc:CalculationRateType  **Info req.ID** OP-T10-011 | **Term name** **Calculation rate**  **BII Usage** *Calculation rate for converting source currency into*  *target currency*    **Rules** EUGEN-T10-R045 - Tax exchange rate MUST specify  the calculation rate and the operator code. |
|  | | **cbc:MathematicOperatorCode** | | | | | | | **Occurrence** 1 **..** 1  **Type** cbc:MathematicOperatorCodeType  **Info req.ID** OP-T10-012 | **Term name** **Operator code**  **BII Usage** *Calculation method converting source currency into*  *target currency*    **Rules** EUGEN-T10-R045 - Tax exchange rate MUST specify  the calculation rate and the operator code. |
|  | | **cbc:Date** | | | | | | | **Occurrence** 0 **..** 1  **Type** cbc:DateType  **Info req.ID** OP-T10-013 | **Term name** **Exchange rate date**  **BII Usage** *Date of the exchange rate* |
|  | ***cac:TaxTotal*** | | | | | | | | **Occurrence** 0 **..** 1  **Type** cac:TaxTotalType |  |
|  | | **cbc:TaxAmount** | | | | | | | **Occurrence** 1 **..** 1  **Type** cbc:TaxAmountType  **Info req.ID** tir10-049  **Bus req.ID** tbr10-024 | **Term name** **VAT total amount**  **BII Usage** *The total VAT amount that is "added to the document*  *total w/o VAT". This is the sum of all VAT subcategory*  *amounts.*  *An invoice may contain the total VAT amount. This*  *amount is the sum of each subtotal for each VAT rate.*    **Rules** BII2-T10-R015 - An invoice MUST specify the VAT total  amount, if there are VAT line amounts  EUGEN-T10-R043 - The total tax amount MUST equal the sum of tax amounts per category  *EUGEN-T10-R049 - Document level amounts cannot have more than 2 decimals* |
|  | | | *currencyID* | | | | | | *Type* *xs:normalizedString*  *Use* *required* | *Rules* *CL-T10-R003 - currencyID MUST be coded using ISO*  *code list 4217*  *Code List ID:* *ISO4217* |
|  | | ***cac:TaxSubtotal*** | | | | | | | **Occurrence** 0 **..** unbounded  **Type** cac:TaxSubtotalType |  |
|  | | | **cbc:TaxableAmount** | | | | | | **Occurrence** 1 **..** 1  **Type** cbc:TaxableAmountType  **Info req.ID** tir10-050  **Bus req.ID** tbr10-024 | **Term name** **VAT category taxable amount**  **BII Usage** *The amount that is the base for the VAT rate applied in*  *the subcategory.*  *For each VAT category an invoice must contain the*  *amount to which VAT percent (rate) is applied to*  *calculate the VAT sub total amount for that category.*    **Rules** BII2-T10-R049 - The invoice total without VAT MUST be  equal to the VAT category taxable amount if the VAT  category code is reverse charge  BII2-T10-R027 - Each VAT category details MUST have  a VAT category taxable amount  *EUGEN-T10-R050 - Document level amounts cannot have more than 2 decimals* |
| **Element/Attribute** | | | | | | | | | **Description** | **Usage/Rules/Code lists** |
|  | | | | | | | | |  |  |
|  | | | | *currencyID* | | | | | *Type* *xs:normalizedString*  *Use* *required* | *Rules* *CL-T10-R003 - currencyID MUST be coded using ISO*  *code list 4217*  *Code List ID:* *ISO4217* |
|  | | | **cbc:TaxAmount** | | | | | | **Occurrence** 1 **..** 1  **Type** cbc:TaxAmountType  **Info req.ID** tir10-051  **Bus req.ID** tbr10-024 | **Term name** **VAT category tax amount**  **BII Usage** *The calculated amount of the tax derived by multiplying*  *the taxable amount with the tax percentage.*  *For each VAT category an invoice must contain the*  *amount of VAT for that category.*    **Rules** BII2-T10-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  invoice tax total for reverse charge invoices is zero)  BII2-T10-R028 - Each VAT category details MUST have  a VAT category tax amount  EUGEN-T10-R042 - The tax amount per category MUST  be the taxable amount multiplied by the category  percentage.  *EUGEN-T10-R052 - Document level amounts cannot have more than 2 decimals* |
|  | | | | *currencyID* | | | | | *Type* *xs:normalizedString*  *Use* *required* | *Rules* *CL-T10-R003 - currencyID MUST be coded using ISO*  *code list 4217*  *Code List ID:* *ISO4217* |
|  | | | **cbc:TransactionCurrencyTaxAmount** | | | | | | **Occurrence** 0 **..** 1  **Type** cbc:TransactionCurrencyTaxAmountType  **Info req.ID** OP-T10-014 | **Term name** **Transaction Currency TaxAmount**  **BII Usage** *Used for specifying the TaxAmount in document*  *currency, if tax currency is not the same as document*  *currency.*    **Rules** EUGEN-T10-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* | | | | | *Type* *xs:normalizedString*  *Use* *required* | *Rules* *CL-T10-R003 - currencyID MUST be coded using ISO*  *code list 4217*  *Code List ID:* *ISO4217* |
|  | | | ***cac:TaxCategory*** | | | | | | **Occurrence** 1 **..** 1  **Type** cac:TaxCategoryType |  |
| **Element/Attribute** | | | | | | | | | **Description** | **Usage/Rules/Code lists** |
|  | | | | | | | | |  |  |
|  | | | | **cbc:ID** | | | | | **Occurrence** 1 **..** 1  **Type** cbc:IDType  **Info req.ID** tir10-052  **Bus req.ID** tbr10-024 | **Term name** **VAT category code**  **BII Usage** *A code that uniquely identifies each subtotal within the*  *transaction.*  *Each VAT category an invoice must be identified with a*  *code.*  **Code List ID:** UNCL5305    **Rules** BII2-T10-R029 - Every VAT category details MUST be  defined through a VAT category code  BII2-T10-R048 - An invoice with a VAT category code of  reverse charge MUST NOT contain other VAT  categories.  BII2-T10-R026 - An invoice MUST contain VAT category  details unless VAT total amount is omitted.  CL-T10-R007 - Invoice tax categories MUST be coded  using UNCL 5305 code list BII2 subset  EUGEN-T10-R008 - For each tax subcategory the  category ID and the applicable tax percentage MUST be  provided. |
|  | | | | | *schemeID* | | | | *Type* *xs:normalizedString*  *Use* *required*  *Default* *UNECE5305:BII2* | *Rules* *EUGEN-T10-R032 - A tax category identifier MUST have*  *a scheme identifier attribute “UNCL5305”.* |
|  | | | | **cbc:Percent** | | | | | **Occurrence** 1 **..** 1  **Type** cbc:PercentType  **Info req.ID** tir10-096  **Bus req.ID** tbr10-024 | **Term name** **VAT category percentage**  **BII Usage** *The tax rate that is to be applied to the taxable amount in*  *order to derive the tax amount.*  *For each VAT category an invoice 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.*    **Rules** BII2-T10-R030 - The VAT category percentage MUST be  provided if the VAT category code is standard.  EUGEN-T10-R008 - for each tax subcategory the  category ID and the applicable tax percentage MUST be  provided. |
| **Element/Attribute** | | | | | | | | | **Description** | **Usage/Rules/Code lists** |
|  | | | | | | | | |  |  |
|  | | | | **cbc:TaxExemptionReason** | | | | | **Occurrence** 0 **..** 1  **Type** cbc:TaxExemptionReasonType  **Info req.ID** tir10-053  **Bus req.ID** tbr10-024 | **Term name** **VAT exemption reason text**  **BII Usage** *A textual description of the reason why the items*  *belonging to the subtotal are exempted for VAT.*  *An invoice may contain, as text, the reasons for why a*  *value amount in a category is exempted from VAT.*  *Invoices only support one category with an exemption*  *reason pr. invoice.*    **Rules** BII2-T10-R045 - A VAT exemption reason MUST be  provided if the VAT category code is exempt or reverse  charge |
|  | | | | ***cac:TaxScheme*** | | | | | **Occurrence** 1 **..** 1  **Type** cac:TaxSchemeType |  |
|  | | | | | **cbc:ID** | | | | **Occurrence** 1 **..** 1  **Type** cbc:IDType  **Info req.ID** 4  **Default** VAT | **Term name** **Tax Scheme ID** |
|  | ***cac:LegalMonetaryTotal*** | | | | | | | | **Occurrence** 1 **..** 1  **Type** cac:MonetaryTotalType | *EUGEN-T10-R048 - Document level amounts cannot have more than 2 decimals* |
|  | | **cbc:LineExtensionAmount** | | | | | | | **Occurrence** 1 **..** 1  **Type** cbc:LineExtensionAmountType  **Info req.ID** tir10-054  **Bus req.ID** tbr10-025 | **Term name** **Sum of line amounts**  **BII Usage** *Sum of line amounts in the document.*  *An invoice 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.*    **Rules** BII2-T10-R010 - An invoice MUST have the sum of line  amounts  BII2-T10-R051 - Sum of line amounts MUST equal the  invoice line net amounts |
|  | | | *currencyID* | | | | | | *Type* *xs:normalizedString*  *Use* *required* | *Rules* *CL-T10-R003 - currencyID MUST be coded using ISO*  *code list 4217*  *Code List ID:* *ISO4217* |
| **Element/Attribute** | | | | | | | | | **Description** | **Usage/Rules/Code lists** |
|  | | | | | | | | |  |  |
|  | | **cbc:TaxExclusiveAmount** | | | | | | | **Occurrence** 1 **..** 1  **Type** cbc:TaxExclusiveAmountType  **Info req.ID** tir10-055  **Bus req.ID** tbr10-025 | **Term name** **Document total without VAT**  **BII Usage** *The "Sum of line amounts" plus "sum of allowances on*  *document level" plus "sum of charges on document*  *level".*  *An invoice must contain the total amount of the invoice,*  *including document level allowances and charges but*  *exclusive of VAT.*    **Rules** BII2-T10-R011 - An invoice MUST have the invoice total  without VAT  BII2-T10-R049 - The invoice total without VAT MUST be  equal to the VAT category taxable amount if the VAT  category code is reverse charge  BII2-T10-R052 - An invoice 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-T10-R058 - Invoice total without VAT MUST be  equal to the sum of VAT category taxable amounts |
|  | | | *currencyID* | | | | | | *Type* *xs:normalizedString*  *Use* *required* | *Rules* *CL-T10-R003 - currencyID MUST be coded using ISO*  *code list 4217*  *Code List ID:* *ISO4217* |
|  | | **cbc:TaxInclusiveAmount** | | | | | | | **Occurrence** 1 **..** 1  **Type** cbc:TaxInclusiveAmountType  **Info req.ID** tir10-056  **Bus req.ID** tbr10-025, tbr10-026    **XML Note** Value of purchase | **Term name** **Document total including VAT**  **BII Usage** *The total value including VAT*  *An invoice must contain the total amount of the invoice*  *inclusive VAT. I.e. the total value of the purchase*  *irrespective of payment status.*    **Rules** BII2-T10-R012 - An invoice MUST have the invoice total  with VAT (value of purchase)  BII2-T10-R035 - Invoice total with VAT MUST NOT be  negative  BII2-T10-R053 - An invoice total with VAT MUST equal  the invoice total without VAT plus the VAT total amount  and the rounding of invoice total |
|  | | | *currencyID* | | | | | | *Type* *xs:normalizedString*  *Use* *required* | *Rules* *CL-T10-R003 - currencyID MUST be coded using ISO*  *code list 4217*  *Code List ID:* *ISO4217* |
| **Element/Attribute** | | | | | | | | | **Description** | **Usage/Rules/Code lists** |
|  | | | | | | | | |  |  |
|  | | **cbc:AllowanceTotalAmount** | | | | | | | **Occurrence** 0 **..** 1  **Type** cbc:AllowanceTotalAmountType  **Info req.ID** tir10-057  **Bus req.ID** tbr10-025 | **Term name** **Sum of allowances on document level**  **BII Usage** *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"*  *An invoice may contain the total amount of all*  *allowances given on document level. Line allowances*  *are included in the net line amount.*    **Rules** BII2-T10-R054 - The sum of allowances at document  level MUST be equal to the sum of document level  allowance amounts |
|  | | | *currencyID* | | | | | | *Type* *xs:normalizedString*  *Use* *required* | *Rules* *CL-T10-R003 - currencyID MUST be coded using ISO*  *code list 4217*  *Code List ID:* *ISO4217* |
|  | | **cbc:ChargeTotalAmount** | | | | | | | **Occurrence** 0 **..** 1  **Type** cbc:ChargeTotalAmountType  **Info req.ID** tir10-058  **Bus req.ID** tbr10-025 | **Term name** **Sum of charges on document level**  **BII Usage** *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"*  *An invoice may contain the total amount of all charges*  *given on document level. Line charges are included in*  *the net line amount.*    **Rules** BII2-T10-R055 - The sum of charges at document level  MUST be equal to the sum of document level charge  amounts |
|  | | | *currencyID* | | | | | | *Type* *xs:normalizedString*  *Use* *required* | *Rules* *CL-T10-R003 - currencyID MUST be coded using ISO*  *code list 4217*  *Code List ID:* *ISO4217* |
|  | | **cbc:PrepaidAmount** | | | | | | | **Occurrence** 0 **..** 1  **Type** cbc:PrepaidAmountType  **Info req.ID** tir10-059  **Bus req.ID** tbr10-025, tbr10-026 | **Term name** **Paid amounts**  **BII Usage** *Any amounts that have been paid a-priory.*  *An invoice may contain the sum of all prepaid amounts*  *that must be deducted from the payment of this invoice.*  *For fully paid invoices (cash or card) this amount equals*  *the invoice total.* |
|  | | | *currencyID* | | | | | | *Type* *xs:normalizedString*  *Use* *required* | *Rules* *CL-T10-R003 - currencyID MUST be coded using ISO*  *code list 4217*  *Code List ID:* *ISO4217* |
|  | | **cbc:PayableRoundingAmount** | | | | | | | **Occurrence** 0 **..** 1  **Type** cbc:PayableRoundingAmountType  **Info req.ID** tir10-060  **Bus req.ID** tbr10-025, tbr10-036 | **Term name** **Rounding of document total**  **BII Usage** *Any rounding of the "Document total including VAT"*  *An invoice may contain the rounding amount (positive or*  *negative) added to the invoice to produce a rounded*  *invoice total.* |
|  | | | *currencyID* | | | | | | *Type* *xs:normalizedString* | *Rules* *CL-T10-R003 - currencyID MUST be coded using ISO* |
| **Element/Attribute** | | | | | | | | | **Description** | **Usage/Rules/Code lists** |
|  | | | | | | | | |  |  |
|  | | |  | | | | | | *Use* *required* | *code list 4217*  *Code List ID:* *ISO4217* |
|  | | **cbc:PayableAmount** | | | | | | | **Occurrence** 1 **..** 1  **Type** cbc:PayableAmountType  **Info req.ID** tir10-061  **Bus req.ID** tbr10-025, tbr10-026 | **Term name** **Amount for payment**  **BII Usage** *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.*  *An invoice must contain the total amount to be paid that*  *is due. If the invoice is fully paid i.e. cash or card, the*  *due amount for the invoice is zero.*    **Rules** BII2-T10-R013 - An invoice MUST have the amount due  for payment  BII2-T10-R037 -  Amount due for payment in an invoice  MUST NOT be negative  BII2-T10-R056 -Amount due for payment MUST be  equal to the invoice total amount with VAT minus the  paid amounts |
|  | | | *currencyID* | | | | | | *Type* *xs:normalizedString*  *Use* *required* | *Rules* *CL-T10-R003 - currencyID MUST be coded using ISO*  *code list 4217*  *Code List ID:* *ISO4217* |
|  | ***cac:InvoiceLine*** | | | | | | | | **Occurrence** 1 **..** unbounded  **Type** cac:InvoiceLineType |  |
|  | | **cbc:ID** | | | | | | | **Occurrence** 1 **..** 1  **Type** cbc:IDType  **Info req.ID** tir10-062  **Bus req.ID** tbr10-002 | **Term name** **Invoice line identifier**  **BII Usage** *Each line in an invoice 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.*    **Rules** BII2-T10-R014 - An invoice MUST have at least one  invoice line  BII2-T10-R017 - Each invoice line MUST have an invoice  line identifier |
|  | | **cbc:Note** | | | | | | | **Occurrence** 0 **..** 1  **Type** cbc:NoteType  **Info req.ID** tir10-063  **Bus req.ID** tbr10-029 | **Term name** **Line textual note**  **BII Usage** *Each line in an invoice 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.* |
| **Element/Attribute** | | | | | | | | | **Description** | **Usage/Rules/Code lists** |
|  | | | | | | | | |  |  |
|  | | **cbc:InvoicedQuantity** | | | | | | | **Occurrence** 1 **..** 1  **Type** cbc:InvoicedQuantityType  **Info req.ID** tir10-064  **Bus req.ID** tbr10-024 | **Term name** **Invoiced quantity**  **BII Usage** *Each line in an invoice must contain the invoiced*  *quantity. The quantity may be negative e.g. in case of*  *returns.*    **Rules** BII2-T10-R018 - Each invoice line MUST have an  invoiced quantity  BII2-T10-R019 - Each invoice line MUST have a quantity unit of measure |
|  | | | *unitCode* | | | | | | *Type* *xs:normalizedString*  *Use* *required* | *Rules* *OP-T10-R006 - Unit code MUST be coded according to*  *the UN/ECE Recommendation 20*  *Code List ID:* *UNECERec20* |
|  | | | *unitCodeListID* | | | | | | *Type* *xs:normalizedString*  *Use* *required* | *Rules* *EUGEN-T10-R030 - A unit code attribute MUST have a*  *unit code list identifier attribute “UNECERec20”.* |
|  | | **cbc:LineExtensionAmount** | | | | | | | **Occurrence** 1 **..** 1  **Type** cbc:LineExtensionAmountType  **Info req.ID** tir10-065  **Bus req.ID** tbr10-025 | **Term name** **Invoice line net amount**  **BII Usage** *Each line in an invoice 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.*    **Rules** BII2-T10-R020 - Each invoice line MUST have an invoice  line net amount |
|  | | | *currencyID* | | | | | | *Type* *xs:normalizedString*  *Use* *required* | *Rules* *CL-T10-R003 - currencyID MUST be coded using ISO*  *code list 4217*  *Code List ID:* *ISO4217* |
|  | | **cbc:AccountingCost** | | | | | | | **Occurrence** 0 **..** 1  **Type** cbc:AccountingCostType  **Info req.ID** tir10-107  **Bus req.ID** tbr10-013 | **Term name** **Customers accounting string**  **BII Usage** *An invoice 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*  *invoice transformation.* |
|  | | ***cac:InvoicePeriod*** | | | | | | | **Occurrence** 0 **..** 1  **Type** cac:PeriodType |  |
|  | | | **cbc:StartDate** | | | | | | **Occurrence** 0 **..** 1  **Type** cbc:StartDateType  **Info req.ID** tir10-121  **Bus req.ID** tbr10-024 | **Term name** **Period start date**  **BII Usage** *The date on which the period starts. The start dates*  *counts as part of the period.*  *For invoices 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 invoice relates such*  *as for metered services and subscriptions.*    **Rules** BII2-T10-R023 - Each invoice period information MUST  have an invoice period start date |
| **Element/Attribute** | | | | | | | | | **Description** | **Usage/Rules/Code lists** |
|  | | | | | | | | |  |  |
|  | | | **cbc:EndDate** | | | | | | **Occurrence** 0 **..** 1  **Type** cbc:EndDateType  **Info req.ID** tir10-122  **Bus req.ID** tbr10-024 | **Term name** **Period end date**  **BII Usage** *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 invoice relates such as for metered services*  *and subscriptions.*    **Rules** BII2-T10-R024 - Each invoice period information MUST  have an invoice period end date  BII2-T10-R031 - An invoice period end date MUST be  later or equal to an invoice period start date |
|  | | ***cac:OrderLineReference*** | | | | | | | **Occurrence** 0 **..** 1  **Type** cac:OrderLineReferenceType |  |
|  | | | **cbc:LineID** | | | | | | **Occurrence** 1 **..** 1  **Type** cbc:LineIDType  **Info req.ID** tir10-066  **Bus req.ID** tbr10-033 | **Term name** **Invoice line to order line reference**  **BII Usage** *Each line in an invoice may contain a reference to the*  *relevant order line in the order that is identified on the*  *document level in the invoice.* |
|  | | ***cac:Delivery*** | | | | | | | **Occurrence** 0 **..** unbounded  **Type** cac:DeliveryType |  |
|  | | | **cbc:ActualDeliveryDate** | | | | | | **Occurrence** 0 **..** 1  **Type** cbc:ActualDeliveryDateType  **Info req.ID** OP-T10-016 | **Term name** **Delivery date**  **BII Usage** *An invoice may contain the actual delivery date on which*  *goods or consignments are delivered from the seller.*  *Also applicable for service completion date.* |
|  | | | ***cac:DeliveryLocation*** | | | | | | **Occurrence** 0 **..** 1  **Type** cac:LocationType |  |
|  | | | | **cbc:ID** | | | | | **Occurrence** 0 **..** 1  **Type** cbc:IDType  **Info req.ID** OP-T10-003 | **Term name** **Delivered to location identifier**  **BII Usage** *An invoice may contain an identifier for the location to*  *which the items where delivered*  *.*  **Rules** EUGEN-T10-R034 - A delivery location identifier MUST  have a scheme identifier attribute |
|  | | | | | *schemeID* | | | | *Type* *xs:normalizedString*  *Use* *required* |  |
|  | | | | ***cac:Address*** | | | | | **Occurrence** 0 **..** 1  **Type** cac:AddressType |  |
|  | | | | | **cbc:StreetName** | | | | **Occurrence** 0 **..** 1  **Type** cbc:StreetNameType  **Info req.ID** OP-T10-004a | **Term name** **Address line 1**  **BII Usage** *The main address line in a postal address usually the*  *street name and number.* |
|  | | | | | **cbc:AdditionalStreetName** | | | | **Occurrence** 0 **..** 1  **Type** cbc:AdditionalStreetNameType  **Info req.ID** OP-T10-004b | **Term name** **Address line 2**  **BII Usage** *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.* |
| **Element/Attribute** | | | | | | | | | **Description** | **Usage/Rules/Code lists** |
|  | | | | | | | | |  |  |
|  | | | | | **cbc:CityName** | | | | **Occurrence** 0 **..** 1  **Type** cbc:CityNameType  **Info req.ID** OP-T10-004c | **Term name** **City**  **BII Usage** *An invoice may contain the name of the city to which the*  *items where delivered. The common name of the city*  *where the postal address is. The name is written in full*  *rather than as a code.* |
|  | | | | | **cbc:PostalZone** | | | | **Occurrence** 0 **..** 1  **Type** cbc:PostalZoneType  **Info req.ID** OP-T10-004d | **Term name** **Post code**  **BII Usage** *The identifier for an addressable group of properties*  *according to the relevant national postal service, such as*  *a ZIP code or Post Code.* |
|  | | | | | **cbc:CountrySubentity** | | | | **Occurrence** 0 **..** 1  **Type** cbc:CountrySubentityType  **Info req.ID** OP-T10-004e | **Term name** **Country subdivision**  **BII Usage** *In some countries regions or other type of country sub*  *divisions are commonly used.  An invoice may contain*  *the country sub division to which the items where*  *delivered.* |
|  | | | | | ***cac:Country*** | | | | **Occurrence** 0 **..** 1  **Type** cac:CountryType |  |
|  | | | | | | **cbc:IdentificationCode** | | | **Occurrence** 0 **..** 1  **Type** cbc:IdentificationCodeType  **Info req.ID** OP-T10-004f | **Term name** **Country code**  **BII Usage** *The country where the address is. The country should*  *always be given by using ISO code 3166 alpha 2*  **Code List ID:** ISO3166-1:Alpha2    **Rules** CL-T10-R004 - Country codes in an invoice MUST be  coded using ISO code list 3166-1 |
|  | | | | | | | *listID* | | *Type* *xs:normalizedString*  *Use* *required* | *Rules* *EUGEN-T10-R027 - A country identification code MUST*  *have a list identifier attribute “ISO3166-1:Alpha2”.* |
|  | | ***cac:AllowanceCharge*** | | | | | | | **Occurrence** 0 **..** unbounded  **Type** cac:AllowanceChargeType |  |
|  | | | **cbc:ChargeIndicator** | | | | | | **Occurrence** 1 **..** 1  **Type** cbc:ChargeIndicatorType  **Info req.ID** OP-T10-008 | **Term name** **Allowance and charges indicator**  **BII Usage** *Indicates whether the Allowance Charge is a Charge*  *(True) and should be added or an Allowance (False) and*  *should be subtracted.* |
|  | | | **cbc:AllowanceChargeReason** | | | | | | **Occurrence** 1 **..** 1  **Type** cbc:AllowanceChargeReasonType  **Info req.ID** tir10-078  **Bus req.ID** tbr10-017 | **Term name** **Allowance and charges reason**  **BII Usage** *A textual reason for the allowance or the charge. Can*  *also be its name.* |
| **Element/Attribute** | | | | | | | | | **Description** | **Usage/Rules/Code lists** |
|  | | | | | | | | |  |  |
|  | | | **cbc:Amount** | | | | | | **Occurrence** 1 **..** 1  **Type** cbc:AmountType  **Info req.ID** tir10-067  **Bus req.ID** tbr10-017 | **Term name** **Allowance and charge amount**  **BII Usage** *The net amount of the allowance or the charge excluding*  *VAT.*  *In case of VAT, the same VAT scheme and rate has to*  *apply to allowance/charge as to the invoice line item*  *itself.*    **Rules** EUGEN-T10-R022 - An allowance or charge amount  MUST NOT be negative. |
|  | | | | *currencyID* | | | | | *Type* *xs:normalizedString*  *Use* *required* | *Rules* *CL-T10-R003 - currencyID MUST be coded using ISO*  *code list 4217*  *Code List ID:* *ISO4217* |
|  | | ***cac:TaxTotal*** | | | | | | | **Occurrence** 0 **..** 1  **Type** cac:TaxTotalType |  |
|  | | | **cbc:TaxAmount** | | | | | | **Occurrence** 1 **..** 1  **Type** cbc:TaxAmountType  **Info req.ID** tir10-116  **Bus req.ID** tbr10-024 | **Term name** **Line VAT amount**  **BII Usage** *The VAT amount for the invoice 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 invoice calculation of*  *amounts) when required by national legislation.* |
|  | | | | *currencyID* | | | | | *Type* *xs:normalizedString*  *Use* *required* | *Rules* *CL-T10-R003 - currencyID MUST be coded using ISO*  *code list 4217*  *Code List ID:* *ISO4217* |
|  | | ***cac:Item*** | | | | | | | **Occurrence** 1 **..** 1  **Type** cac:ItemType |  |
|  | | | **cbc:Description** | | | | | | **Occurrence** 0 **..** 1  **Type** cbc:DescriptionType  **Info req.ID** OP-T10-017 | **Term name** **Item description**  **BII Usage** *A detailed description of the item.* |
|  | | | **cbc:Name** | | | | | | **Occurrence** 1 **..** 1  **Type** cbc:NameType  **Info req.ID** tir10-068  **Bus req.ID** tbr10-024, tbr10-048 | **Term name** **Item name**  **BII Usage** *A short name for an item.*  *Each line in an invoice must contain the name of the*  *invoiced item.*    **Rules** BII2-T10-R021 - Each invoice line MUST have an invoice  line item name and/or the  invoice line item identifier |
|  | | | ***cac:SellersItemIdentification*** | | | | | | **Occurrence** 0 **..** 1  **Type** cac:ItemIdentificationType |  |
|  | | | | **cbc:ID** | | | | | **Occurrence** 1 **..** 1  **Type** cbc:IDType  **Info req.ID** tir10-069  **Bus req.ID** tbr10-034 | **Term name** **Item sellers identifier**  **BII Usage** *The sellers identifier for the item.*  *Each line in an invoice may contain the seller’s identifier*  *for an item.* |
| **Element/Attribute** | | | | | | | | | **Description** | **Usage/Rules/Code lists** |
|  | | | | | | | | |  |  |
|  | | | ***cac:StandardItemIdentification*** | | | | | | **Occurrence** 0 **..** 1  **Type** cac:ItemIdentificationType |  |
|  | | | | **cbc:ID** | | | | | **Occurrence** 1 **..** 1  **Type** cbc:IDType  **Info req.ID** tir10-070  **Bus req.ID** tbr10-006 | **Term name** **Item standard identifier**  **BII Usage** *An item identifier based on a registered schema.*  *Each line in an invoice may contain a registered item*  *identifier.*    **Rules** BII2-T10-R021 - Each invoice line MUST have an invoice  line item name and/or the invoice line item identifier |
|  | | | | | *schemeID* | | | | *Type* *xs:normalizedString*  *Use* *optional* | *Rules* *BII2-T10-R032 - A scheme identifier for the invoice line*  *item registered identifier MUST be provided if invoice*  *line item registered identifiers are used to identify a*  *product.(e.g. GTIN)*  *OP-T10-R007 - A standard item identifier scheme MUST*  *be coded according to the list Item Identifier Scheme ID*  *defined by PEPPOL* |
|  | | | ***cac:OriginCountry*** | | | | | | **Occurrence** 0 **..** 1  **Type** cac:CountryType |  |
|  | | | | **cbc:IdentificationCode** | | | | | **Occurrence** 1 **..** 1  **Type** cbc:IdentificationCodeType  **Info req.ID** tir10-095  **Bus req.ID** tbr10-035 | **Term name** **Item country of origin**  **BII Usage** *Each line in an invoice may contain the items country of*  *origin. When relevant this allows the buyer to identify*  *whether further customs procedures are required.*  **Code List ID:** ISO3166-1:Alpha2    **Rules** CL-T10-R004 - Country codes in an invoice MUST be  coded using ISO code list 3166-1 |
|  | | | | | *listID* | | | | *Type* *xs:normalizedString*  *Use* *required* | *Rules* *EUGEN-T10-R027 - A country identification code MUST*  *have a list identifier attribute “ISO3166-1:Alpha2”.* |
|  | | | ***cac:CommodityClassification*** | | | | | | **Occurrence** 0 **..** unbounded  **Type** cac:CommodityClassificationType |  |
|  | | | | **cbc:CommodityCode** | | | | | **Occurrence** 0 **..** 1  **Type** cbc:CommodityCodeType  **Info req.ID** tir10-071  **Bus req.ID** tbr10-012 | **Term name** **Item commodity classification**  **BII Usage** *A classification code for classifying the item by its type*  *or nature.*    **Rules** BII2-T10-R033 - A scheme identifier for an invoice line  item commodity classification MUST be provided if  invoice line item commodity classification are used to  classify an invoice line item |
|  | | | | | *listID* | | | | *Type* *xs:normalizedString*  *Use* *optional* |  |
| **Element/Attribute** | | | | | | | | | **Description** | **Usage/Rules/Code lists** |
|  | | | | | | | | |  |  |
|  | | | | **cbc:ItemClassificationCode** | | | | | **Occurrence** 0 **..** 1  **Type** cbc:ItemClassificationCodeType  **Info req.ID** tir10-120  **Bus req.ID** tbr10-012 | **Term name** **Item classification code**  **BII Usage** *The items CPV code* |
|  | | | | | *listID* | | | | *Type* *xs:normalizedString*  *Use* *optional* |  |
|  | | | ***cac:ClassifiedTaxCategory*** | | | | | | **Occurrence** 0 **..** 1  **Type** cac:TaxCategoryType |  |
|  | | | | **cbc:ID** | | | | | **Occurrence** 1 **..** 1  **Type** cbc:IDType  **Info req.ID** tir10-072  **Bus req.ID** tbr10-025 | **Term name** **Item VAT category code**  **BII Usage** *Each line in an invoice may contain the VAT category/*  *rate used for this invoice 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 invoice is a VAT*  *invoice each line must contain a category code.*  **Code List ID:** UNCL5305    **Rules** BII2-T10-R046 - Each invoice line MUST be categorized  with the invoice line VAT category if the invoice has a  VAT total amount  CL-T10-R007 - Invoice tax categories MUST be coded  using UNCL 5305 code list BII2 subset |
|  | | | | | *schemeID* | | | | *Type* *xs:normalizedString*  *Use* *optional* | *Rules* *EUGEN-T10-R032 - A tax category identifier MUST have*  *a scheme identifier attribute “UNCL5305”.* |
|  | | | | **cbc:Percent** | | | | | **Occurrence** 0 **..** 1  **Type** cbc:PercentType  **Info req.ID** tir10-115  **Bus req.ID** tbr10-024 | **Term name** **Line VAT rate**  **BII Usage** *The VAT percentage rate that applies to the invoice line*  *as a whole.* |
|  | | | | ***cac:TaxScheme*** | | | | | **Occurrence** 1 **..** 1  **Type** cac:TaxSchemeType |  |
|  | | | | | **cbc:ID** | | | | **Occurrence** 1 **..** 1  **Type** cbc:IDType  **Info req.ID** 5  **Default** VAT | **Term name** **Tax Scheme ID** |
|  | | | ***cac:AdditionalItemProperty*** | | | | | | **Occurrence** 0 **..** unbounded  **Type** cac:ItemPropertyType |  |
|  | | | | **cbc:Name** | | | | | **Occurrence** 1 **..** 1  **Type** cbc:NameType  **Info req.ID** tir10-073  **Bus req.ID** tbr10-013 | **Term name** **Item attributes**  **BII Usage** *Each line in an invoice 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.* |
| **Element/Attribute** | | | | | | | | | **Description** | **Usage/Rules/Code lists** |
|  | | | | | | | | |  |  |
|  | | | | **cbc:Value** | | | | | **Occurrence** 1 **..** 1  **Type** cbc:ValueType  **Info req.ID** tir10-073  **Bus req.ID** tbr10-013 | **Term name** **Item attributes**  **BII Usage** *Each line in an invoice 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.* |
|  | | ***cac:Price*** | | | | | | | **Occurrence** 0 **..** 1  **Type** cac:PriceType |  |
|  | | | **cbc:PriceAmount** | | | | | | **Occurrence** 1 **..** 1  **Type** cbc:PriceAmountType  **Info req.ID** tir10-075  **Bus req.ID** tbr10-014, tbr10-024 | **Term name** **Item price**  **BII Usage** *Each line in an invoice 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.*  *The net price of an item including discounts or*  *surcharges that apply to the price.*    **Rules** BII2-T10-R034 - Invoice line item net price MUST NOT  be negative |
|  | | | | *currencyID* | | | | | *Type* *xs:normalizedString*  *Use* *required* | *Rules* *CL-T10-R003 - currencyID MUST be coded using ISO*  *code list 4217*  *Code List ID:* *ISO4217* |
|  | | | **cbc:BaseQuantity** | | | | | | **Occurrence** 0 **..** 1  **Type** cbc:BaseQuantityType  **Info req.ID** tir10-074  **Bus req.ID** tbr10-014 | **Term name** **Base quantity**  **BII Usage** *The number of invoiced quantity units for which the price*  *is stated. E.g. Invoiced quantity is 1000 LTR, price is €15*  *pr. 10 LTR. The price base quantity must be stated in the*  *same unit of measure as the invoiced quantity.* |
|  | | | ***cac:AllowanceCharge*** | | | | | | **Occurrence** 0 **..** unbounded  **Type** cac:AllowanceChargeType |  |
|  | | | | **cbc:ChargeIndicator** | | | | | **Occurrence** 1 **..** 1  **Type** cbc:ChargeIndicatorType |  |
|  | | | | **cbc:Amount** | | | | | **Occurrence** 1 **..** 1  **Type** cbc:AmountType  **Info req.ID** tir10-076  **Bus req.ID** tbr10-014, tbr10-015 | **Term name** **Item price discount**  **BII Usage** *The total discount subtracted from the gross price to*  *reach the net price.*  *Each line in an invoice may contain the amount of the*  *price discount. The price discount amount is informative.*    **Rules** EUGEN-T10-R022 - An allowance or charge amount  MUST NOT be negative. |
|  | | | | | *currencyID* | | | | *Type* *xs:normalizedString*  *Use* *required* | *Rules* *CL-T10-R003 - currencyID MUST be coded using ISO*  *code list 4217*  *Code List ID:* *ISO4217* |
| **Element/Attribute** | | | | | | | | | **Description** | **Usage/Rules/Code lists** |
|  | | | | | | | | |  |  |
|  | | | | **cbc:BaseAmount** | | | | | **Occurrence** 0 **..** 1  **Type** cbc:BaseAmountType  **Info req.ID** tir10-077  **Bus req.ID** tbr10-014, tbr10-015 | **Term name** **Item list price**  **BII Usage** *The gross price of the item before subtracting discounts.*  *E.g. list price.*  *Each line in an invoice may contain the list price for the*  *item (e.g. catalogue price before discount)* |
|  | | | | | *currencyID* | | | | *Type* *xs:normalizedString*  *Use* *required* | *Rules* *CL-T10-R003 - currencyID MUST be coded using ISO*  *code list 4217*  *Code List ID:* *ISO4217* |

1. Now replaced by Council Directive 2010/45/EU [↑](#footnote-ref-1)
2. Now replaced by Council Directive 2010/45/EU [↑](#footnote-ref-2)
3. Code to be used is the Alpha-2 code from ISO 3166-1 [↑](#footnote-ref-3)
4. Within Europe it is sufficient to use IBAN account identification but that is not the case globally. [↑](#footnote-ref-4)
5. 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 [↑](#footnote-ref-5)
6. 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 [↑](#footnote-ref-6)