UNCLASSIFIED External

# A-NZ Industry Practice Statement

## INVOICE CONTENT

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| **Issue date** |  | **Version** |
| 01/10/2021 |  | 1.1 |
| **Artefacts affected** |  |
| N/A |  |

#### PURPOSE

This document aims to provide guidance for sellers, buyers and their respective service providers for managing additional information, which is optional according to the [Peppol BIS Billing](https://docs.peppol.eu/poacc/billing/3.0/) and the [A-NZ invoice specification](https://github.com/A-NZ-PEPPOL/A-NZ-PEPPOL-BIS-3.0), however is required by buyers.

It is acknowledged that some end user businesses, including their service providers, may not ‘precisely align with’ the invoice specification. This includes some invoice issuers and receivers (or their Financial Management Information System (FMIS) / Enterprise Resource Planning (ERP) systems) not catering for all optional fields, or receivers having specific processing rules.

Additional information is required by buyers to:

* support streamlined and automated invoice processing such as the three-way matching of the purchase order, goods/service receipt and the invoice;
* support data processing, data integrity, fraud, risk and quality checks; or
* support industry specific requirements e.g. dangerous goods labels and identification.

The provision of this information by sellers, should lead to processing efficiency for buyers and in turn, faster payment times for sellers.

This industry practice statement has been developed in consultation with a broad working group which was formed as part of the A-NZ service provider forum. Businesses are encouraged to balance invoice processing needs of buyers against the overhead costs of data collection and exchange from sellers to determine if these fields should be provided. Industry specific considerations may also be relevant to these decisions.

#### PRINCIPLES

The working group has agreed that the overarching principles are that:

* Peppol (and the A-NZ invoice specification) business terms (semantic data model) are used as defined.
* when the seller (corner 1, or C1) has the data, it should be provided in the invoice.
* when the buyer (corner 4, or C4) has been provided with the required information on the invoice:
  + they should endeavour to ‘search for’ required information and process the invoice where possible.
  + they should not reject invoices that are compliant with the BIS and contain additional information which they may not require for processing.

#### RATINGS FOR ‘OPTIONAL’ BUSINESS TERMS

The group has reviewed the optional ‘business terms’ (which may include one or multiple Peppol invoice elements) and rated them based on ‘priorities’. The working group has agreed upon the following priority ‘ratings’:

|  |  |
| --- | --- |
| **B** - Best practice | Required by buyers and are vital to enable automatic invoice processing. If they are not provided, the invoice is highly likely to be rejected or payment will be delayed. |
| **G** - Good practice | These will assist the buyer with quicker / straight forward processing (e.g. facilitate 3-way matching or vendor verification) however, they are not commonly required for automation.  **Note**: some of the information in this group may only be applicable in certain circumstances (e.g. GTIN identifiers are used for goods, but not services). In some circumstances, some information in this group may be required and/or mandatory for various business and/or legal reasons (such as auditing or tax compliance) |
| **O** - Optional | This group is in support of sellers including rich business information where they can, however:   * buyers are not expected to be able to process all this information automatically, or * some of this information may only be relevant in ‘niche’ circumstances, e.g. hazardous goods identification. |

**Note:** a business term may include multiple corresponding UBL elements. The full list of Peppol fields, including ratings for optional fields, can be found in the [Appendix](#_APPENDIX_–_FULL) at the end of the document.

### BEST PRACTICE

This section summarises the additional comments for some of the fields rated as ‘Best Practice’.

Please refer to the appendix for a full list of the Peppol fields with their relevant priority rating.

#### Invoice Payment Due Date

Peppol mandates that either Payment due date and/or Payment terms needs to be provided.

The group agreed that the due date is preferred as this information is structured. The Peppol format for dates is ‘YYYY-MM-DD’ and is relatively easy for systems to process.

Some sellers do not have the capability to calculate and/or provide the payment date (as the date is implied in the payment terms). If so, it may be used as a once off or where there is a variation to the contract / agreement of the payment terms.

It should also be noted that payment terms is a free text field, thus due date is better for automation. However, this is subject to business needs and system capabilities.

#### Supplier / seller GST identifier

It is a legal requirement in Australia that when a GST branch makes a taxable sale, the branch number must be provided (ABN and 3-digit branch number).

New Zealand requires the GST number if the supplier is GST registered. Note that the New Zealand Business Number (NZBN) is **not** the GST number.

#### Supplier / seller contact details

According to the invoice specification, there are three fields for seller’s contact details: email address, name and phone.

Buyer’s vendor master data details are often generic or out of date, therefore providing an email address will make it easier in case the seller needs to be contacted. The low adoption levels of Invoice Response capability in the market further augments the need to provide an email address for out of band responses.

It was agreed that email address should be provided, while name and telephone are considered good practice. The email supplied is expected to be the one used if an out of band response is required.

#### Payee financial Account

It was suggested that payee financial account details are critical, as these details are commonly used for matching purposes, fraud risk management or part of internal control processes. Excluding this information could be an adoption barrier especially for large corporations and those that engage in cross border transactions.

**Note:** these fields should not be relied on to update a buyer’s vendor master data. Buyers are expected to have internal controls and/or approval processes in place to update payment details.

#### Payment ID / Remittance information

This is the seller-issued reference number that is used to associate a payment with the items purchased in an invoice. E.g. a customer reference number. It is expected to be included in the payment message to support reconciliation. In most cases, the payment message is created and sent outside the Peppol network. For example, the PaymentID value could be used as the reference in an Internet banking payment.

It is also acceptable for seller systems to populate PaymentID with the Invoice number. Where seller systems have not included PaymentID in the invoice, it is recommended that buyer systems attempt to process the invoice by using the Invoice number as PaymentID.

#### Additional description for item

This field is generally used as a ‘Long Description’ of an item and needs to be looked at in context with the Item name field (the ‘Short Description’), which is mandatory under Peppol.

This was deemed important for ownership reasons.

Where applicable, the Global Trade Item Number (GTIN) should be provided (in …cac:item/cac:StandardItemIdentification/cbc:ID) to support automation. Where GTIN is not applicable (e.g. customised services), the long description will be beneficial and is considered best practice to provide to support the efficient processing of an invoice.

### BEST PRACTICE CAPABILITY

This section described elements that are often required. It is Best Practice for the supplier and their FMIS/ERP providers to support them, although they will not be required for every invoice.

#### Reference number (Purchase Order, Buyer Reference, Contract, Project, Tender)

**Note:** Peppol requirements are that an invoice must contain at least one of Purchase Order or Buyer Reference.

For seller systems to meet Best Practice capability all of the following five reference number fields need to be able to be entered in the software solution and sent simultaneously. New Zealand requires buyer systems to be able to receive all these five fields to meet Best Practice Capability.

1. Purchase order number (OrderReference ID)
2. Buyer assigned reference (BuyerReference)
3. Contract number (ContractDocumentReference ID)
4. Project number (ProjectReference ID)
5. Tender number (OriginatorDocumentReference ID)

Depending on the buyer’s procurement policy / processes, some require specific referencing to support automatic invoice processing. Sellers should be capable of storing and providing this information as required by their trading partners. For example, if the seller operates a Purchase Order based process, then Purchase Order should be provided.

For clarity BuyerReference should be used for any buyer supplied reference data that is not a purchase order, contract number, project number or tender number (for example *cost centre* could be used as a Buyer Reference).

Whilst sellers should provide the correct reference in the correct field, user error is inevitable, and reference numbers may be provided in the wrong field. Buyers and buyer systems should be flexible and search these reference fields to process the invoice where possible.

**Note**: Peppol also supports referencing to one or multiple preceding invoices, e.g. an invoice that adjusts or replaces an invoice that was sent previously (cac:BillingReference).

Although this field is not essential for invoice processing by buyers, sellers should not use the same invoice number when it adjusts or replaces an old invoice, as it will be detected as a ‘duplicate’ and may cause processing delay or rejection.

#### Other supporting documents and attachments

Attachments (e.g. PDF or images) are supported by Peppol. It is desirable for service providers to support this capability as suppliers may need to attach supporting documents such as timesheets.

URLs are not recommended for security reasons.

**Note:** the attachments should only include documents that support the processing of an invoice. Other documents that are not directly related to invoice-processing (e.g. full copy of contract), were out of scope.

Currently, there is demand from customers to include a PDF version of the invoice while they adjust to the e-invoicing process (i.e. a visual presentation of the invoice). It is often used as a trust mechanism and is expected to be phased out in the future.

### GOOD PRACTICE

This section summarises the additional comments for some of the fields rated as ‘Good Practice’. Please refer to the appendix for a full list of Peppol fields with their relevant priority rating.

#### Discount and/or charge

Peppol supports discount / charge at both the document level and line level.

To support automatic processing, the preference is to include the appropriate fields as per invoice specification.

However, it was noted that not all suppliers support this level of detail and in practice, discounts / charges may be provided as unstructured texts or expressed as separate line items (e.g. freight cost as a separate line item).

It was agreed that the invoice should ‘make financial sense’, i.e. amounts and calculations are correct.

The sellers should provide the information clearly as applicable, while buyers should allow for some flexibility and process the invoice if possible.

#### Supplier/seller postal address

This information is useful where there are multiple branches / children entities under the same ABN.

The Australian GST legislation requires the ABN **OR** postal address to be provided in a tax invoice. The A-NZ specification requires the ABN when the address country is Australia. Where the ABN is not applicable, the address must be provided.

**Note:** that the country field is mandatory according to the Peppol invoice specification.

The working group suggested the use of the Australian and New Zealand Post specification / guidelines for address format to avoid inconsistencies in how back-end systems store address information.

For reference, see [Australia Post addressing guidelines](https://auspost.com.au/sending/check-sending-guidelines/addressing-guidelines) and [New Zealand Post guidelines](https://www.nzpost.co.nz/business/sending-within-nz/over-300-letters-documents/address-envelope-layout-standards/address-layout-standards).

#### Buyer contact details

This information may be useful for internal routing in some cases.

Some large organisations allow teams / branches to purchase goods or services without creating a purchase order. In this case, when an invoice includes the purchaser’s contact details, it will help the finance team to check for approval or to confirm goods and/or services received.

#### Buyer’s other business / trading name

Note**:** legal entity name is a mandatory Peppol element and must be provided.

### Optional

This section summarises the additional comments for some of the fields rated as ‘Optional’.

Please refer to the appendix for a full list of Peppol fields with their relevant priority rating.

#### Payment terms

According to the A-NZ invoice specification, either Payment due date or Payment terms shall be provided ([refer to ‘1 – Invoice Payment Due Date’ under ‘Best Practice'](#_Invoice_Payment_Due)).

#### Purchase Order Line Reference

The A-NZ invoice specification supports referencing to a purchase order line for each invoiced item. Although the reference can be critical in some niche industries, and it is expected that specialist supplier systems will be able to support it, the group acknowledged that this field is not supported or automated in general accounts payable / receivable processes.

### APPENDIX – FULL LIST OF PEPPOL INVOICE FIELDS

#### LEGEND

|  |  |
| --- | --- |
| M | Mandatory fields, as per Peppol specification |
| B | Best practice |
| G | Good practice  (where applicable) |
| O | Optional |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **As per A-NZ invoice specification (These columns are a duplicate of the latest master A-NZ invoice specification published** [**here**](https://github.com/A-NZ-PEPPOL/A-NZ-PEPPOL-BIS-3.0/tree/master/Specifications)**. Please rely on the latest master version if there is a discrepancy between the two versions)** | | | | | | **Outcome from invoice content workshop** | |
| **ID** | **Lvl** |  | **Attribute Name** | **Cardinality** | **Description** | **Business Term** | **Ratings** |
| **1** | 0 |  | [ubl:Invoice](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/) | 1..1 |  |  |  |
| **2** | 1 |  | [cbc:CustomizationID](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cbc-CustomizationID/) | 1..1 | An identification of the specification containing the total set of rules regarding semantic content, cardinalities and business rules to which the data contained in the instance document conforms. |  |  |
| **3** | 1 |  | [cbc:ProfileID](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cbc-ProfileID/) | 1..1 | Identifies the business process context in which the transaction appears, to enable the Buyer to process the Invoice in an appropriate way. |  |  |
| **4** | 1 |  | [cbc:ID](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cbc-ID/) | 1..1 | A unique identification of the Invoice. The sequential number required in Article 226(2) of the directive 2006/112/EC [2], to uniquely identify the Invoice within the business context, time-frame, operating systems and records of the Seller. No identification scheme is to be used. |  |  |
| **5** | 1 |  | [cbc:IssueDate](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cbc-IssueDate/) | 1..1 | The date when the Invoice was issued. Format “YYYY-MM-DD” | Invoice issue date |  |
| **6** | 1 |  | [cbc:DueDate](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cbc-DueDate/) | 0..1 | The date when the payment is due. Format "YYYY-MM-DD". In case the Amount due for payment (BT-115) is positive, either the Payment due date (BT-9) or the Payment terms (BT-20) shall be present. *Used by Invoice syntax ONLY (not Credit Note).* | Invoice payment due date **Note:** Peppol mandates that either Payment due date **and/or** Payment terms needs to be provided. | B |
| **7** | 1 |  | [cbc:InvoiceTypeCode](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cbc-InvoiceTypeCode/)  ([cbc:CreditNoteTypeCode](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-creditnote/cbc-CreditNoteTypeCode/)) | 1..1 | A code specifying the functional type of the Invoice. *Refer to* [*BIS Billing 3.0, Invoice type code*](http://docs.peppol.eu/poacc/billing/3.0/codelist/UNCL1001-inv/) *(subset of UNCL 1001 code list). Refer to* [*BIS Billing 3.0 Credit note type code*](http://docs.peppol.eu/poacc/billing/3.0/codelist/UNCL1001-cn/) *(subset of UNCL 1001 code list).* | Invoice type |  |
| **8** | 1 |  | [cbc:Note](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cbc-Note/) | 0..1 | A textual note that gives unstructured information that is relevant to the Invoice as a whole. Such as the reason for any correction or assignment note in case the invoice has been factored.   *An optional element that may contain any unstructured text. The free text notes field can be used to meet the relevant legislative requirements of a tax invoice*  New Zealand tax invoice requirements can be found at <https://www.ird.govt.nz/gst/tax-invoices-for-gst/how-tax-invoices-for-gst-work>  **Australian tax invoice requirements can be found at**  [https://www.ato.gov.au/business/gst/tax-invoices**/**](https://www.ato.gov.au/business/gst/tax-invoices/) | Free text note | O |
| **9** | 1 |  | [cbc:TaxPointDate](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cbc-TaxPointDate/) | 0..1 | The date when the VAT becomes accountable for the Seller and for the Buyer in so far as that date can be determined and differs from the date of issue of the invoice, according to the VAT directive. This element is required if the Value added tax point date is different from the Invoice issue date. |  |  |
| **10** | 1 |  | [cbc:DocumentCurrencyCode](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cbc-DocumentCurrencyCode/) | 1..1 | The currency in which all Invoice amounts are given, except for the Total VAT amount in accounting currency. Only one currency shall be used in the Invoice, except for the VAT accounting currency code (BT-6) and the invoice total VAT amount in accounting currency (BT-111). | Currency code |  |
| **11** | 1 |  | [cbc:TaxCurrencyCode](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cbc-TaxCurrencyCode/) | 0..1 | The currency used for VAT accounting and reporting purposes as accepted or required in the country of the Seller. Shall be used in combination with the Invoice total VAT amount in accounting currency (BT-111), when the VAT accounting currency code differs from the Invoice currency code.  *This field is used specifically for invoices that involve multiple currencies. It is only required if it is different from InvoiceCurrencyCode* | Tax currency code, if different from invoice currency |  |
| **12** | 1 |  | [cbc:AccountingCost](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cbc-AccountingCost/) | 0..1 | A textual value that specifies where to book the relevant data into the Buyer's financial accounts. | Invoice line accounting reference | O |
| **13** | 1 |  | [cbc:BuyerReference](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cbc-BuyerReference/) | 0..1 | An identifier assigned by the Buyer used for internal routing purposes. An invoice must have buyer reference or purchase order reference (BT-13). | Buyer assigned reference. (Conditionally mandatory) | B |
| **14** | 1 |  | [cac:InvoicePeriod](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-InvoicePeriod/) | 0..1 | A group of business terms providing information on the invoice period. Also called delivery period. If the group is used, the invoicing period start date and/or end date must be used. | Invoice Period |  |
| **15** | 2 |  | [cbc:StartDate](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-InvoicePeriod/cbc-StartDate/) | 0..1 | The date when the Invoice period starts. Format = "YYYY-MM-DD". |
| **16** | 2 |  | [cbc:EndDate](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-InvoicePeriod/cbc-EndDate/) | 0..1 | The date when the Invoice period ends. Format = "YYYY-MM-DD". |
| **17** | 2 |  | [cbc:DescriptionCode](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-InvoicePeriod/cbc-DescriptionCode/) | 0..1 | The code of the date when the VAT (tax for A-NZ) becomes accountable for the Seller and for the Buyer.  Valid values are 3, 35, and 432 as per [UNCL2005 subset](http://docs.peppol.eu/poacc/billing/3.0/codelist/UNCL2005/). |
| **18** | 1 |  | [cac:OrderReference](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-OrderReference/) | 0..1 |  | Purchase Order number | B |
| **19** | 2 |  | [cbc:ID](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-OrderReference/cbc-ID/) | 1..1 | An identifier of a referenced purchase order issued by the Buyer. An invoice must have buyer reference (BT-10) or purchase order reference. |
| **20** | 2 |  | [cbc:SalesOrderID](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-OrderReference/cbc-SalesOrderID/) | 0..1 | An identifier of a referenced sales order, issued by the Seller. |  |  |
| **21** | 1 |  | [cac:BillingReference](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-BillingReference/) | 0..n | A group of business terms providing information on one or more Preceding Invoices. | Preceding invoice number and date | G |
| **22** | 2 |  | [cac:InvoiceDocumentReference](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-BillingReference/cac-InvoiceDocumentReference/) | 1..1 |  |
| **23** | 3 |  | [cbc:ID](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-BillingReference/cac-InvoiceDocumentReference/cbc-ID/) | 1..1 | The identification of an Invoice that was previously sent by the Seller. |
| **24** | 3 |  | [cbc:IssueDate](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-BillingReference/cac-InvoiceDocumentReference/cbc-IssueDate/) | 0..1 | The date when the Preceding Invoice was issued. Shall be provided in case the Preceding Invoice identifier is not unique. Format = "YYYY-MM-DD". |
| **25** | 1 |  | [cac:DespatchDocumentReference](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-DespatchDocumentReference/) | 0..1 |  | Despatch advice / shipping notice document reference number | O |
| **26** | 2 |  | [cbc:ID](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-DespatchDocumentReference/cbc-ID/) | 1..1 | An identifier of a referenced Despatch Advice. |
| **27** | 1 |  | [cac:ReceiptDocumentReference](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-ReceiptDocumentReference/) | 0..1 |  | Goods receipt document reference number | O |
| **28** | 2 |  | [cbc:ID](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-ReceiptDocumentReference/cbc-ID/) | 1..1 | An identifier of a referenced Receiving Advice. |
| **29** | 1 |  | [cac:OriginatorDocumentReference](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-OriginatorDocumentReference/) | 0..1 |  | Tender reference number | B |
| **30** | 2 |  | [cbc:ID](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-OriginatorDocumentReference/cbc-ID/) | 1..1 | The identification of the call for tender or lot the invoice relates to. |
| **31** | 1 |  | [cac:ContractDocumentReference](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-ContractDocumentReference/) | 0..1 |  | Contract reference number | B |
| **32** | 2 |  | [cbc:ID](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-ContractDocumentReference/cbc-ID/) | 1..1 | The identification of a contract. |
| **33** | 1 |  | [cac:AdditionalDocumentReference](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-AdditionalDocumentReference/) | 0..n | A group of business terms providing information about additional supporting documents substantiating the claims made in the Invoice. The additional supporting documents can be used for both referencing a document number which is expected to be known by the receiver, an external document (referenced by a URL) or as an embedded document, Base64 encoded (such as a time report). | Other supporting documents and attachments | B |
| **34** | 2 |  | [cbc:ID](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-AdditionalDocumentReference/cbc-ID/) | 1..1 | An identifier for an object on which the invoice is based, given by the Seller, or the identifier for the supporting document. |
| **35** | 3 |  | [@schemeID](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-AdditionalDocumentReference/cbc-ID/schemeID/) | O | The identification scheme identifier of the Invoiced objects identifier. |
| **36** | 2 |  | [cbc:DocumentTypeCode](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-AdditionalDocumentReference/cbc-DocumentTypeCode/) | 0..1 | Code "130" MUST be used to indicate an invoice object reference. Not used for other additional documents. |
| **37** | 2 |  | [cbc:DocumentDescription](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-AdditionalDocumentReference/cbc-DocumentDescription/) | 0..1 | A description of the supporting document, such as: timesheet, usage report etc. |
| **38** | 2 |  | [cac:Attachment](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-AdditionalDocumentReference/cac-Attachment/) | 0..1 |  |
| **39** | 3 |  | [cbc:EmbeddedDocumentBinaryObject](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-AdditionalDocumentReference/cac-Attachment/cbc-EmbeddedDocumentBinaryObject/) | 0..1 | An attached document embedded as binary object (Base64) or sent together with the invoice. |
| **40** | 4 |  | [@mimeCode](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-AdditionalDocumentReference/cac-Attachment/cbc-EmbeddedDocumentBinaryObject/mimeCode/) | M | The mime code of the attached document. |
| **41** | 4 |  | [@filename](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-AdditionalDocumentReference/cac-Attachment/cbc-EmbeddedDocumentBinaryObject/filename/) | M | The file name of the attached document. |
| **42** | 3 |  | [cac:ExternalReference](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-AdditionalDocumentReference/cac-Attachment/cac-ExternalReference/) | 0..1 |  |
| **43** | 4 |  | [cbc:URI](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-AdditionalDocumentReference/cac-Attachment/cac-ExternalReference/cbc-URI/) | 1..1 | The URL (Uniform Resource Locator) that identifies where the external document is located. A means of locating the resource, including its primary access mechanism, e.g. http:// or ftp://. |
| **44** | 1 |  | [cac:ProjectReference](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-ProjectReference/) | 0..1 | *This element is only used by Invoice syntax, not Credit Note.* | Project reference number | B |
| **45** | 2 |  | [cbc:ID](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-ProjectReference/cbc-ID/) | 1..1 | The identification of the project the invoice refers to. |
| **46** | 1 |  | [**cac:AccountingSupplierParty**](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-AccountingSupplierParty/) | 1..1 | A group of business terms providing information about the Seller. | Supplier / seller party | M |
| **47** | 2 |  | [cac:Party](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-AccountingSupplierParty/cac-Party/) | 1..1 |  |
| **48** | 3 |  | [cbc:EndpointID](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-AccountingSupplierParty/cac-Party/cbc-EndpointID/) | 1..1 | Identifies the Seller's electronic address to which a business document may be delivered. |
| **49** | 4 |  | [@schemeID](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-AccountingSupplierParty/cac-Party/cbc-EndpointID/schemeID/) | M | The identification scheme identifier of the Seller electronic address. |
| **50** | 3 |  | [cac:PartyIdentification](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-AccountingSupplierParty/cac-Party/cac-PartyIdentification/) | 0..n |  | Additional supplier / seller business identifier | O |
| **51** | 4 |  | [cbc:ID](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-AccountingSupplierParty/cac-Party/cac-PartyIdentification/cbc-ID/) | 1..1 | This element is used for both the identification of the Seller, or the unique banking reference identifier of Seller (assigned by the Seller bank.). For seller identification use ICD code list, for SEPA bank assigned creditor reference, use SEPA. In order for the buyer to automatically identify a supplier, the Seller identifier (BT-29), the Seller legal registration identifier (BT-30) and/or the Seller VAT identifier (BT-31) shall be present. |
| **52** | 5 |  | [@schemeID](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-AccountingSupplierParty/cac-Party/cac-PartyIdentification/cbc-ID/schemeID/) | O | The identification scheme identifier of the Seller identifier |
| **53** | 3 |  | [cac:PartyName](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-AccountingSupplierParty/cac-Party/cac-PartyName/) | 0..1 |  | Supplier / seller other business names | O |
| **54** | 4 |  | [cbc:Name](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-AccountingSupplierParty/cac-Party/cac-PartyName/cbc-Name/) | 1..1 | A name by which the Seller is known, other than Seller name (also known as Business name). |
| **55** | 3 |  | [cac:PostalAddress](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-AccountingSupplierParty/cac-Party/cac-PostalAddress/) | 1..1 | A group of business terms providing information about the address of the Seller. Sufficient components of the address are to be filled to comply with legal requirements. | Supplier / seller postal address  Note: Country (country code) is mandatory. | G |
| **56** | 4 |  | [cbc:StreetName](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-AccountingSupplierParty/cac-Party/cac-PostalAddress/cbc-StreetName/) | 0..1 | The main address line in an address. |
| **57** | 4 |  | [cbc:AdditionalStreetName](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-AccountingSupplierParty/cac-Party/cac-PostalAddress/cbc-AdditionalStreetName/) | 0..1 | An additional address line in an address that can be used to give further details supplementing the main line. |
| **58** | 4 |  | [cbc:CityName](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-AccountingSupplierParty/cac-Party/cac-PostalAddress/cbc-CityName/) | 0..1 | The common name of the city, town or village, where the Seller address is located. |
| **59** | 4 |  | [cbc:PostalZone](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-AccountingSupplierParty/cac-Party/cac-PostalAddress/cbc-PostalZone/) | 0..1 | The identifier for an addressable group of properties according to the relevant postal service. |
| **60** | 4 |  | [cbc:CountrySubentity](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-AccountingSupplierParty/cac-Party/cac-PostalAddress/cbc-CountrySubentity/) | 0..1 | The subdivision of a country. |
| **61** | 4 |  | [cac:AddressLine](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-AccountingSupplierParty/cac-Party/cac-PostalAddress/cac-AddressLine/) | 0..1 |  |
| **62** | 5 |  | [cbc:Line](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-AccountingSupplierParty/cac-Party/cac-PostalAddress/cac-AddressLine/cbc-Line/) | 1..1 | An additional address line in an address that can be used to give further details supplementing the main line. |
| **63** | 4 |  | [cac:Country](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-AccountingSupplierParty/cac-Party/cac-PostalAddress/cac-Country/) | 1..1 |  |
| **64** | 5 |  | [cbc:IdentificationCode](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-AccountingSupplierParty/cac-Party/cac-PostalAddress/cac-Country/cbc-IdentificationCode/) | 1..1 | A code that identifies the country. |
| **65** | 3 |  | [cac:PartyTaxScheme](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-AccountingSupplierParty/cac-Party/cac-PartyTaxScheme/) | 0..2 |  | Supplier / seller GST identifier | B |
| **66** | 4 |  | [cbc:CompanyID](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-AccountingSupplierParty/cac-Party/cac-PartyTaxScheme/cbc-CompanyID/) | 1..1 | The Seller's VAT identifier (also known as Seller VAT identification number) or the local identification (defined by the Seller’s address) of the Seller for tax purposes or a reference that enables the Seller to state his registered tax status. In order for the buyer to automatically identify a supplier, the Seller identifier (BT-29), the Seller legal registration identifier (BT-30) and/or the Seller VAT identifier (BT-31) shall be present  **Note: In Australia, when a GST branch makes a taxable sale and issues a tax invoice, the registration number of the GST branch must be displayed, which incorporates the ABN of the parent entity (by attaching the 3 digit branch number at the end of the ABN, e.g. 51824753556001).   In New Zealand, when a GST registered organisation makes a taxable sale and issues a “Tax Invoice”, the New Zealand GST number must be entered as the value e.g. 049086982.** |
| **67** | 4 |  | [cac:TaxScheme](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-AccountingSupplierParty/cac-Party/cac-PartyTaxScheme/cac-TaxScheme/) | 1..1 |  |
| **68** | 5 |  | [cbc:ID](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-AccountingSupplierParty/cac-Party/cac-PartyTaxScheme/cac-TaxScheme/cbc-ID/) | 1..1 | Mandatory element.  For Seller VAT identifier (BT-31), use value “VAT”, for the seller tax registration identifier (BT-32), use != "VAT"  **Note: For Australia and New Zealand, the value must be “GST”.** |
| **69** | 3 |  | [cac:PartyLegalEntity](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-AccountingSupplierParty/cac-Party/cac-PartyLegalEntity/) | 1..1 |  | Supplier / seller legal name and identifier | M |
| **70** | 4 |  | [cbc:RegistrationName](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-AccountingSupplierParty/cac-Party/cac-PartyLegalEntity/cbc-RegistrationName/) | 1..1 | The full formal name by which the Seller is registered in the national registry of legal entities or as a Taxable person or otherwise trades as a person or persons. |
| **71** | 4 |  | [cbc:CompanyID](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-AccountingSupplierParty/cac-Party/cac-PartyLegalEntity/cbc-CompanyID/) | 0..1 | An identifier issued by an official registrar that identifies the Seller as a legal entity or person. In order for the buyer to automatically identify a supplier, the Seller identifier (BT-29), the Seller legal registration identifier (BT-30) and/or the Seller VAT identifier (BT-31) shall be present. |
| **72** | 5 |  | [@schemeID](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-AccountingSupplierParty/cac-Party/cac-PartyLegalEntity/cbc-CompanyID/schemeID/) | O | The identification scheme identifier of the Seller legal registration identifier.  **Note: For ABN, the scheme ID should be 0151, and for NZBN, the scheme ID should be 0088** |
| **73** | 4 |  | [cbc:CompanyLegalForm](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-AccountingSupplierParty/cac-Party/cac-PartyLegalEntity/cbc-CompanyLegalForm/) | 0..1 | Additional legal information relevant for the Seller. |
| **74** | 3 |  | [cac:Contact](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-AccountingSupplierParty/cac-Party/cac-Contact/) | 0..1 | A group of business terms providing contact information about the Seller. | Supplier / seller contact details | B |
| **75** | 4 |  | [cbc:Name](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-AccountingSupplierParty/cac-Party/cac-Contact/cbc-Name/) | 0..1 | A contact point for a legal entity or person. |  | G |
| **76** | 4 |  | [cbc:Telephone](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-AccountingSupplierParty/cac-Party/cac-Contact/cbc-Telephone/) | 0..1 | A phone number for the contact point. |
| **77** | 4 |  | [cbc:ElectronicMail](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-AccountingSupplierParty/cac-Party/cac-Contact/cbc-ElectronicMail/) | 0..1 | An e-mail address for the contact point. |  | B |
| **78** | 1 |  | [**cac:AccountingCustomerParty**](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-AccountingCustomerParty/) | 1..1 | A group of business terms providing information about the Buyer. | **Buyer** | M |
| **79** | 2 |  | [cac:Party](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-AccountingCustomerParty/cac-Party/) | 1..1 |  |
| **80** | 3 |  | [cbc:EndpointID](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-AccountingCustomerParty/cac-Party/cbc-EndpointID/) | 1..1 | Identifies the Buyer's electronic address to which a business document should be delivered. |
| **81** | 4 |  | [@schemeID](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-AccountingCustomerParty/cac-Party/cbc-EndpointID/schemeID/) | M | The identification scheme identifier of the Buyer electronic address. |
| **82** | 3 |  | [cac:PartyIdentification](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-AccountingCustomerParty/cac-Party/cac-PartyIdentification/) | 0..1 |  | Buyer other business identifications | G |
| **83** | 4 |  | [cbc:ID](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-AccountingCustomerParty/cac-Party/cac-PartyIdentification/cbc-ID/) | 1..1 | An identifier of the Buyer. |
| **84** | 5 |  | [@schemeID](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-AccountingCustomerParty/cac-Party/cac-PartyIdentification/cbc-ID/schemeID/) | O | The identification scheme identifier of the Buyer identifier. |
| **85** | 3 |  | [cac:PartyName](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-AccountingCustomerParty/cac-Party/cac-PartyName/) | 0..1 |  | Buyer other business / trading name | G |
| **86** | 4 |  | [cbc:Name](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-AccountingCustomerParty/cac-Party/cac-PartyName/cbc-Name/) | 1..1 | A name by which the Buyer is known, other than Buyer name (also known as Business name). |
| **87** | 3 |  | [cac:PostalAddress](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-AccountingCustomerParty/cac-Party/cac-PostalAddress/) | 1..1 | A group of business terms providing information about the postal address for the Buyer. Sufficient components of the address are to be filled to comply with legal requirements. | Buyer postal address **Note**: Country (country code) is mandatory. | G |
| **88** | 4 |  | [cbc:StreetName](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-AccountingCustomerParty/cac-Party/cac-PostalAddress/cbc-StreetName/) | 0..1 | The main address line in an address. |
| **89** | 4 |  | [cbc:AdditionalStreetName](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-AccountingCustomerParty/cac-Party/cac-PostalAddress/cbc-AdditionalStreetName/) | 0..1 | An additional address line in an address that can be used to give further details supplementing the main line. |
| **90** | 4 |  | [cbc:CityName](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-AccountingCustomerParty/cac-Party/cac-PostalAddress/cbc-CityName/) | 0..1 | The common name of the city, town or village, where the Buyer's address is located. |
| **91** | 4 |  | [cbc:PostalZone](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-AccountingCustomerParty/cac-Party/cac-PostalAddress/cbc-PostalZone/) | 0..1 | The identifier for an addressable group of properties according to the relevant postal service. |
| **92** | 4 |  | [cbc:CountrySubentity](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-AccountingCustomerParty/cac-Party/cac-PostalAddress/cbc-CountrySubentity/) | 0..1 | The subdivision of a country. |
| **93** | 4 |  | [cac:AddressLine](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-AccountingCustomerParty/cac-Party/cac-PostalAddress/cac-AddressLine/) | 0..1 |  |
| **94** | 5 |  | [cbc:Line](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-AccountingCustomerParty/cac-Party/cac-PostalAddress/cac-AddressLine/cbc-Line/) | 1..1 | An additional address line in an address that can be used to give further details supplementing the main line. |
| **95** | 4 |  | [cac:Country](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-AccountingCustomerParty/cac-Party/cac-PostalAddress/cac-Country/) | 1..1 |  |
| **96** | 5 |  | [cbc:IdentificationCode](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-AccountingCustomerParty/cac-Party/cac-PostalAddress/cac-Country/cbc-IdentificationCode/) | 1..1 | A code that identifies the country. |
| **97** | 3 |  | [cac:PartyTaxScheme](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-AccountingCustomerParty/cac-Party/cac-PartyTaxScheme/) | 0..1 |  | Buyer tax scheme |  |
| **98** | 4 |  | [cbc:CompanyID](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-AccountingCustomerParty/cac-Party/cac-PartyTaxScheme/cbc-CompanyID/) | 1..1 | The Buyer's VAT identifier (also known as Buyer VAT identification number).   Note:  For Australia this field can either be populated with the buyer’s ABN or with the buyer’s GST branch if known (incorporating the ABN of the buyer’s parent entity by attaching the 3 digit branch number at the end of the ABN, e.g. 51824753556001).  For New Zealand, this field must be populated with the New Zealand GST Number e.g. 049086982 NZBN. |
| **99** | 4 |  | [cac:TaxScheme](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-AccountingCustomerParty/cac-Party/cac-PartyTaxScheme/cac-TaxScheme/) | 1..1 | Mandatory element. Use “VAT”  **Note: For Australia and New Zealand, this field should be populated with “GST”.** |
| **100** | 5 |  | [cbc:ID](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-AccountingCustomerParty/cac-Party/cac-PartyTaxScheme/cac-TaxScheme/cbc-ID/) | 1..1 |  |
| **101** | 3 |  | [cac:PartyLegalEntity](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-AccountingCustomerParty/cac-Party/cac-PartyLegalEntity/) | 1..1 |  | Buyer legal name and identifier | M |
| **102** | 4 |  | [cbc:RegistrationName](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-AccountingCustomerParty/cac-Party/cac-PartyLegalEntity/cbc-RegistrationName/) | 1..1 | The full name of the Buyer. |
| **103** | 4 |  | [cbc:CompanyID](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-AccountingCustomerParty/cac-Party/cac-PartyLegalEntity/cbc-CompanyID/) | 0..1 | An identifier issued by an official registrar that identifies the Buyer as a legal entity or person. |
| **104** | 5 |  | [@schemeID](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-AccountingCustomerParty/cac-Party/cac-PartyLegalEntity/cbc-CompanyID/schemeID/) | O | The identification scheme identifier of the Buyer legal registration identifier.  **Note: For ABN, the scheme ID should be 0151, and for NZBN, the scheme ID should be 0088.** |
| **105** | 3 |  | [cac:Contact](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-AccountingCustomerParty/cac-Party/cac-Contact/) | 0..1 | A group of business terms providing contact information relevant for the Buyer. | Buyer contact details | G |
| **106** | 4 |  | [cbc:Name](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-AccountingCustomerParty/cac-Party/cac-Contact/cbc-Name/) | 0..1 | A contact point for a legal entity or person. |
| **107** | 4 |  | [cbc:Telephone](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-AccountingCustomerParty/cac-Party/cac-Contact/cbc-Telephone/) | 0..1 | A phone number for the contact point. |
| **108** | 4 |  | [cbc:ElectronicMail](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-AccountingCustomerParty/cac-Party/cac-Contact/cbc-ElectronicMail/) | 0..1 | An e-mail address for the contact point. |
| **109** | 1 |  | [**cac:PayeeParty**](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-PayeeParty/) | 0..1 | A group of business terms providing information about the Payee, i.e. the role that receives the payment. Shall be used when the Payee is different from the Seller. | Payee additional business identification |  |
| **110** | 2 |  | [cac:PartyIdentification](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-PayeeParty/cac-PartyIdentification/) | 0..1 |  |
| **111** | 3 |  | [cbc:ID](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-PayeeParty/cac-PartyIdentification/cbc-ID/) | 1..1 | This element is used for both the identification of the Payee, or the unique banking reference identifier of Payee (assigned by the Payee bank.) For payee identification use ICD code list, for SEPA bank assigned creditor reference, use SEPA.  **Note: SEPA is not relevant in Australia or New Zealand.** |
| **112** | 4 |  | [@schemeID](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-PayeeParty/cac-PartyIdentification/cbc-ID/schemeID/) | O | The identification scheme identifier of the payee identifier. For bank assigned creditor identifier (BT-90), value MUST be "SEPA".  **Note: SEPA is not relevant in Australia or New Zealand.** |
| **113** | 2 |  | [cac:PartyName](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-PayeeParty/cac-PartyName/) | 1..1 |  | Payee business name |  |
| **114** | 3 |  | [cbc:Name](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-PayeeParty/cac-PartyName/cbc-Name/) | 1..1 | The name of the Payee. |
| **115** | 2 |  | [cac:PartyLegalEntity](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-PayeeParty/cac-PartyLegalEntity/) | 0..1 |  | Payee legal identification  important |  |
| **116** | 3 |  | [cbc:CompanyID](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-PayeeParty/cac-PartyLegalEntity/cbc-CompanyID/) | 1..1 | An identifier issued by an official registrar that identifies the Payee as a legal entity or person. |
| **117** | 4 |  | [@schemeID](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-PayeeParty/cac-PartyLegalEntity/cbc-CompanyID/schemeID/) | O | The identification scheme identifier of the Payee legal registration identifier.  **Note: For ABN, the scheme ID should be 0151, and for NZBN, the scheme ID should be 0088.** |
| **118** | 1 |  | [**cac:TaxRepresentativeParty**](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-TaxRepresentativeParty/) | **0..1** | A group of business terms providing information about the Seller's tax representative. | Tax Representative Party |  |
| **119** | 2 |  | [cac:PartyName](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-TaxRepresentativeParty/cac-PartyName/) | 1..1 |  |
| **120** | 3 |  | [cbc:Name](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-TaxRepresentativeParty/cac-PartyName/cbc-Name/) | 1..1 | The full name of the Seller's tax representative party. |
| **121** | 2 |  | [cac:PostalAddress](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-TaxRepresentativeParty/cac-PostalAddress/) | 1..1 | A group of business terms providing information about the postal address for the tax representative party. Sufficient components of the address are to be filled to comply with legal requirements. |
| **122** | 3 |  | [cbc:StreetName](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-TaxRepresentativeParty/cac-PostalAddress/cbc-StreetName/) | 0..1 | The main address line in an address. |
| **123** | 3 |  | [cbc:AdditionalStreetName](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-TaxRepresentativeParty/cac-PostalAddress/cbc-AdditionalStreetName/) | 0..1 | An additional address line in an address that can be used to give further details supplementing the main line. |
| **124** | 3 |  | [cbc:CityName](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-TaxRepresentativeParty/cac-PostalAddress/cbc-CityName/) | 0..1 | The common name of the city, town or village, where the tax representative address is located. |
| **125** | 3 |  | [cbc:PostalZone](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-TaxRepresentativeParty/cac-PostalAddress/cbc-PostalZone/) | 0..1 | The identifier for an addressable group of properties according to the relevant postal service. |
| **126** | 3 |  | [cbc:CountrySubentity](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-TaxRepresentativeParty/cac-PostalAddress/cbc-CountrySubentity/) | 0..1 | The subdivision of a country. |
| **127** | 3 |  | [cac:AddressLine](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-TaxRepresentativeParty/cac-PostalAddress/cac-AddressLine/) | 0..1 |  |
| **128** | 4 |  | [cbc:Line](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-TaxRepresentativeParty/cac-PostalAddress/cac-AddressLine/cbc-Line/) | 1..1 | An additional address line in an address that can be used to give further details supplementing the main line. |
| **129** | 3 |  | [cac:Country](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-TaxRepresentativeParty/cac-PostalAddress/cac-Country/) | 1..1 |  |
| **130** | 4 |  | [cbc:IdentificationCode](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-TaxRepresentativeParty/cac-PostalAddress/cac-Country/cbc-IdentificationCode/) | 1..1 | A code that identifies the country. |
| **131** | 2 |  | [cac:PartyTaxScheme](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-TaxRepresentativeParty/cac-PartyTaxScheme/) | 1..1 |  |
| **132** | 3 |  | [cbc:CompanyID](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-TaxRepresentativeParty/cac-PartyTaxScheme/cbc-CompanyID/) | 1..1 | The VAT identifier of the Seller's tax representative party.  In Australia, when a GST branch makes a taxable sale and issue a “tax Invoice”, the registration number of the GST branch must be displayed, which incorporates the ABN of the parent entity (by attaching the 3 digit branch number at the end of the ABN. e.g. 51824753556001)  In New Zealand when the GST registered organisation makes a taxable sale and issue a “Tax Invoice”, the New Zealand GST number must be entered as the value. e.g. 049086982 |
| **133** | 3 |  | [cac:TaxScheme](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-TaxRepresentativeParty/cac-PartyTaxScheme/cac-TaxScheme/) | 1..1 |  |
| **134** | 4 |  | [cbc:ID](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-TaxRepresentativeParty/cac-PartyTaxScheme/cac-TaxScheme/cbc-ID/) | 1..1 | **Note**: **For Australia and New Zealand, the value “GST” should be used.** |
| **135** | 1 |  | [**cac:Delivery**](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-Delivery/) | 0..1 | A group of business terms providing information about where and when the goods and services invoiced are delivered. | Delivery | G |
| **136** | 2 |  | [cbc:ActualDeliveryDate](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-Delivery/cbc-ActualDeliveryDate/) | 0..1 | The date on which the supply of goods or services was made or completed.  Format = "YYYY-MM-DD" | Actual delivery date |
| **137** | 2 |  | [cac:DeliveryLocation](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-Delivery/cac-DeliveryLocation/) | 0..1 |  | Delivery Location |  |
| **138** | 3 |  | [cbc:ID](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-Delivery/cac-DeliveryLocation/cbc-ID/) | 0..1 | An identifier for the location at which the goods and services are delivered. |
| **139** | 4 |  | [@schemeID](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-Delivery/cac-DeliveryLocation/cbc-ID/schemeID/) | O | The identification scheme identifier of the Deliver to location identifier. |
| **140** | 3 |  | [cac:Address](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-Delivery/cac-DeliveryLocation/cac-Address/) | 0..1 | A group of business terms providing information about the address to which goods and services invoiced were or are delivered. |
| **141** | 4 |  | [cbc:StreetName](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-Delivery/cac-DeliveryLocation/cac-Address/cbc-StreetName/) | 0..1 | The main address line in an address. |
| **142** | 4 |  | [cbc:AdditionalStreetName](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-Delivery/cac-DeliveryLocation/cac-Address/cbc-AdditionalStreetName/) | 0..1 | An additional address line in an address that can be used to give further details supplementing the main line. |
| **143** | 4 |  | [cbc:CityName](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-Delivery/cac-DeliveryLocation/cac-Address/cbc-CityName/) | 0..1 | The common name of the city, town or village, where the deliver to address is located. |
| **144** | 4 |  | [cbc:PostalZone](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-Delivery/cac-DeliveryLocation/cac-Address/cbc-PostalZone/) | 0..1 | The identifier for an addressable group of properties according to the relevant postal service. |
| **145** | 4 |  | [cbc:CountrySubentity](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-Delivery/cac-DeliveryLocation/cac-Address/cbc-CountrySubentity/) | 0..1 | The subdivision of a country. |
| **146** | 4 |  | [cac:AddressLine](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-Delivery/cac-DeliveryLocation/cac-Address/cac-AddressLine/) | 0..1 |  |
| **147** | 5 |  | [cbc:Line](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-Delivery/cac-DeliveryLocation/cac-Address/cac-AddressLine/cbc-Line/) | 1..1 | An additional address line in an address that can be used to give further details supplementing the main line. |
| **148** | 4 |  | [cac:Country](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-Delivery/cac-DeliveryLocation/cac-Address/cac-Country/) | 1..1 |  |
| **149** | 5 |  | [cbc:IdentificationCode](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-Delivery/cac-DeliveryLocation/cac-Address/cac-Country/cbc-IdentificationCode/) | 1..1 | A code that identifies the country. |
| **150** | 2 |  | [cac:DeliveryParty](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-Delivery/cac-DeliveryParty/) | 0..1 |  | Name of the party to which the goods / services are delivered |  |
| **151** | 3 |  | [cac:PartyName](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-Delivery/cac-DeliveryParty/cac-PartyName/) | 1..1 |  |
| **152** | 4 |  | [cbc:Name](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-Delivery/cac-DeliveryParty/cac-PartyName/cbc-Name/) | 1..1 | The name of the party to which the goods and services are delivered. |
| **153** | 1 |  | [**cac:PaymentMeans**](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-PaymentMeans/) | 0..n | A group of business terms providing information about the payment. | Payment Instruction |  |
| **154** | 2 |  | [cbc:PaymentMeansCode](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-PaymentMeans/cbc-PaymentMeansCode/) | 1..1 | The means, expressed as code, for how a payment is expected to be or has been settled. |  |  |
| **155** | 3 |  | [@name](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-PaymentMeans/cbc-PaymentMeansCode/name/) | O | The means, expressed as text, for how a payment is expected to be or has been settled. |  |  |
| **[CN]** | 2 |  | [cbc:PaymentDueDate](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-creditnote/cac-PaymentMeans/cbc-PaymentDueDate/) | 0..1 | The date when the payment is due. Format "YYYY-MM-DD". In case the Amount due for payment (BT-115) is positive, either the Payment due date (BT-9) or the Payment terms (BT-20) shall be present. *Used by* [*Credit Note syntax*](https://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-creditnote/tree/) *ONLY.* |  |  |
| **156** | 2 |  | [cbc:PaymentID](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-PaymentMeans/cbc-PaymentID/) | 0..1 | A textual value used to establish a link between the payment and the Invoice, issued by the Seller. Used for creditor's critical reconciliation information. This information element helps the Seller to assign an incoming payment to the relevant payment process. | Payment ID / Remittance information | B |
| **157** | 2 |  | [cac:CardAccount](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-PaymentMeans/cac-CardAccount/) | 0..1 | A group of business terms providing information about card used for payment contemporaneous with invoice issuance. | Card account information |  |
| **158** | 3 |  | [cbc:PrimaryAccountNumberID](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-PaymentMeans/cac-CardAccount/cbc-PrimaryAccountNumberID/) | 1..1 | The Primary Account Number (PAN) of the card used for payment. In accordance with card payments security standards, an invoice should never include a full card primary account number. |
| **159** | 3 |  | [cbc:NetworkID](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-PaymentMeans/cac-CardAccount/cbc-NetworkID/) | 1..1 | Card Network identifier, such as VISA, American Express, Master Card. |
| **160** | 3 |  | [cbc:HolderName](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-PaymentMeans/cac-CardAccount/cbc-HolderName/) | 0..1 | The name of the payment card holder. |
| **161** | 2 |  | [cac:PayeeFinancialAccount](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-PaymentMeans/cac-PayeeFinancialAccount/) | 0..1 | A group of business terms to specify credit transfer payments.  See Guidance note 02 Payment Means Code – for details on how to accommodate commonly used payment means in Australia and New Zealand. | Payee financial account | B |
| **162** | 3 |  | [cbc:ID](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-PaymentMeans/cac-PayeeFinancialAccount/cbc-ID/) | 1..1 | A unique identifier of the financial payment account, at a payment service provider, to which payment should be made. Such as IBAN or BBAN.  **Note: for New Zealand, this should hold the full 16 digit bank account number.** |
| **163** | 3 |  | [cbc:Name](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-PaymentMeans/cac-PayeeFinancialAccount/cbc-Name/) | 0..1 | The name of the payment account, at a payment service provider, to which payment should be made. |
| **164** | 3 |  | [cac:FinancialInstitutionBranch](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-PaymentMeans/cac-PayeeFinancialAccount/cac-FinancialInstitutionBranch/) | 0..1 |  |
| **165** | 4 |  | [cbc:ID](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-PaymentMeans/cac-PayeeFinancialAccount/cac-FinancialInstitutionBranch/cbc-ID/) | 1..1 | An identifier for the payment service provider where a payment account is located. Such as a BIC or a national clearing code where required. No identification scheme Identifier to be used. |
| **166** | 2 |  | [cac:PaymentMandate](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-PaymentMeans/cac-PaymentMandate/) | 0..1 | A group of business terms to specify a direct debit. | Direct Debit / Payment mandate |  |
| **167** | 3 |  | [cbc:ID](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-PaymentMeans/cac-PaymentMandate/cbc-ID/) | 0..1 | Unique identifier assigned by the Payee for referencing the direct debit mandate. Used in order to pre-notify the Buyer of a SEPA direct debit.  **Note: This element may be used to notify the buyer of an ordinary direct debit. SEPA is not relevant in Australia or New Zealand.** |
| **168** | 3 |  | [cac:PayerFinancialAccount](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-PaymentMeans/cac-PaymentMandate/cac-PayerFinancialAccount/) | 0..1 |  |
| **169** | 4 |  | [cbc:ID](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-PaymentMeans/cac-PaymentMandate/cac-PayerFinancialAccount/cbc-ID/) | 1..1 | The account to be debited by the direct debit. |
| **170** | 1 |  | [cac:PaymentTerms](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-PaymentTerms/) | 0..1 |  | Payment terms  **Note:** Peppol mandates that either Payment due date **and/or** Payment terms needs to be provided. | B |
| **171** | 2 |  | [cbc:Note](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-PaymentTerms/cbc-Note/) | 1..1 | A textual description of the payment terms that apply to the amount due for payment (Including description of possible penalties). In case the Amount due for payment (BT-115) is positive, either the Payment due date (BT-9) or the Payment terms (BT-20) shall be present. |
| **172** | 1 |  | [**cac:AllowanceCharge**](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-AllowanceCharge/) | 0..n | A group of business terms providing information about allowances applicable to the Invoice as a whole. A group of business terms providing information about charges and taxes other than VAT, applicable to the Invoice as a whole. | Discount or charge (invoice level) | G |
| **173** | 2 |  | [cbc:ChargeIndicator](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-AllowanceCharge/cbc-ChargeIndicator/) | 1..1 |  | Indicator (allowance, or charge) |  |
| **174** | 2 |  | [cbc:AllowanceChargeReasonCode](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-AllowanceCharge/cbc-AllowanceChargeReasonCode/) | 0..1 | The reason for the document level allowance or charge, expressed as a code. For allowances a subset of codelist UNCL5189 is to be used, and for charges codelist UNCL7161 applies. The Document level allowance reason code and the Document level allowance reason shall indicate the same allowance reason. | Reason for charge / discount |  |
| **175** | 2 |  | [cbc:AllowanceChargeReason](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-AllowanceCharge/cbc-AllowanceChargeReason/) | 0..1 | The reason for the document level allowance or charge, expressed as text. The Document level allowance reason code and the Document level allowance reason shall indicate the same allowance reason. |
| **176** | 2 |  | [cbc:MultiplierFactorNumeric](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-AllowanceCharge/cbc-MultiplierFactorNumeric/) | 0..1 | The percentage that may be used, in conjunction with the document level allowance base amount, to calculate the document level allowance or charge amount. To state 20%, use value 20. | Allowance or charge rate |  |
| **177** | 2 |  | [cbc:Amount](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-AllowanceCharge/cbc-Amount/) | 1..1 | The amount of an allowance or a charge, without VAT. Must be rounded to maximum 2 decimals. |
| **178** | 3 |  | [@currencyID](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-AllowanceCharge/cbc-Amount/currencyID/) | M |  | Allowance or charge amount |  |
| **179** | 2 |  | [cbc:BaseAmount](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-AllowanceCharge/cbc-BaseAmount/) | 0..1 | The base amount that may be used, in conjunction with the document level allowance or charge percentage, to calculate the document level allowance or charge amount. Must be rounded to maximum 2 decimals. |
| **180** | 3 |  | [@currencyID](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-AllowanceCharge/cbc-BaseAmount/currencyID/) | M |  |
| **181** | 2 |  | [cac:TaxCategory](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-AllowanceCharge/cac-TaxCategory/) | 1..1 |  | Tax (GST) implications of discount or charge |  |
| **182** | 3 |  | [cbc:ID](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-AllowanceCharge/cac-TaxCategory/cbc-ID/) | 1..1 | A coded identification of what VAT category applies to the document level allowance or charge. |
| **183** | 3 |  | [cbc:Percent](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-AllowanceCharge/cac-TaxCategory/cbc-Percent/) | 0..1 | The VAT rate, represented as percentage that applies to the document level allowance or charge. |
| **184** | 3 |  | [cac:TaxScheme](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-AllowanceCharge/cac-TaxCategory/cac-TaxScheme/) | 1..1 |  |
| **185** | 4 |  | [cbc:ID](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-AllowanceCharge/cac-TaxCategory/cac-TaxScheme/cbc-ID/) | 1..1 | Mandatory element.  **Note: For Australia and New Zealand, the value “GST” should be used.** |
| **186** | 1 |  | [**cac:TaxTotal**](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-TaxTotal/) | 1..2 | When tax currency code is provided, two instances of the tax total must be present, but only one with tax subtotal. | Invoice level tax total | M |
| **187** | 2 |  | [cbc:TaxAmount](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-TaxTotal/cbc-TaxAmount/) | 1..1 | The total VAT amount for the Invoice or the VAT total amount expressed in the accounting currency accepted or required in the country of the Seller. Must be rounded to maximum 2 decimals. |
| **188** | 3 |  | [@currencyID](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-TaxTotal/cbc-TaxAmount/currencyID/) | M |  |
| **189** | 2 |  | [cac:TaxSubtotal](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-TaxTotal/cac-TaxSubtotal/) | 0..n | A group of business terms providing information about VAT breakdown by different categories, rates and exemption reasons. |
| **190** | 3 |  | [cbc:TaxableAmount](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-TaxTotal/cac-TaxSubtotal/cbc-TaxableAmount/) | 1..1 | Sum of all taxable amounts subject to a specific VAT category code and VAT category rate (if the VAT category rate is applicable). Must be rounded to maximum 2 decimals. |
| **191** | 4 |  | [@currencyID](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-TaxTotal/cac-TaxSubtotal/cbc-TaxableAmount/currencyID/) | M |  |
| **192** | 3 |  | [cbc:TaxAmount](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-TaxTotal/cac-TaxSubtotal/cbc-TaxAmount/) | 1..1 | The total VAT amount for a given VAT category. Must be rounded to maximum 2 decimals. |
| **193** | 4 |  | [@currencyID](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-TaxTotal/cac-TaxSubtotal/cbc-TaxAmount/currencyID/) | M |  |
| **194** | 3 |  | [cac:TaxCategory](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-TaxTotal/cac-TaxSubtotal/cac-TaxCategory/) | 1..1 |  |
| **195** | 4 |  | [cbc:ID](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-TaxTotal/cac-TaxSubtotal/cac-TaxCategory/cbc-ID/) | 1..1 | Coded identification of a VAT category (tax category for A-NZ). |
| **196** | 4 |  | [cbc:Percent](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-TaxTotal/cac-TaxSubtotal/cac-TaxCategory/cbc-Percent/) | 0..1 | The VAT rate, represented as percentage that applies for the relevant VAT category. |
| **197** | 4 |  | [cbc:TaxExemptionReasonCode](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-TaxTotal/cac-TaxSubtotal/cac-TaxCategory/cbc-TaxExemptionReasonCode/) | 0..1 | A coded statement of the reason for why the amount is exempted from VAT. Code list is not yet available. |
| **198** | 4 |  | [cbc:TaxExemptionReason](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-TaxTotal/cac-TaxSubtotal/cac-TaxCategory/cbc-TaxExemptionReason/) | 0..1 | A textual statement of the reason why the amount is exempted from VAT or why no VAT is being charged. |
| **199** | 4 |  | [cac:TaxScheme](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-TaxTotal/cac-TaxSubtotal/cac-TaxCategory/cac-TaxScheme/) | 1..1 |  |
| **200** | 5 |  | [cbc:ID](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-TaxTotal/cac-TaxSubtotal/cac-TaxCategory/cac-TaxScheme/cbc-ID/) | 1..1 | **Note: For Australia and New Zealand, the value “GST” should be used.** |
| **201** | 1 |  | [cac:LegalMonetaryTotal](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-LegalMonetaryTotal/) | 1..1 | A group of business terms providing the monetary totals for the Invoice. | Invoice Level total amounts | M |
| **202** | 2 |  | [cbc:LineExtensionAmount](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-LegalMonetaryTotal/cbc-LineExtensionAmount/) | 1..1 | Sum of all Invoice line net amounts in the Invoice. Must be rounded to maximum 2 decimals. |
| **203** | 3 |  | [@currencyID](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-LegalMonetaryTotal/cbc-LineExtensionAmount/currencyID/) | M |  |
| **204** | 2 |  | [cbc:TaxExclusiveAmount](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-LegalMonetaryTotal/cbc-TaxExclusiveAmount/) | 1..1 | The total amount of the Invoice without VAT. Must be rounded to maximum 2 decimals. |
| **205** | 3 |  | [@currencyID](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-LegalMonetaryTotal/cbc-TaxExclusiveAmount/currencyID/) | M |  |
| **206** | 2 |  | [cbc:TaxInclusiveAmount](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-LegalMonetaryTotal/cbc-TaxInclusiveAmount/) | 1..1 | The total amount of the Invoice with VAT. Must be rounded to maximum 2 decimals. |
| **207** | 3 |  | [@currencyID](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-LegalMonetaryTotal/cbc-TaxInclusiveAmount/currencyID/) | M |  |
| **208** | 2 |  | [cbc:AllowanceTotalAmount](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-LegalMonetaryTotal/cbc-AllowanceTotalAmount/) | 0..1 | Sum of all allowances on document level in the Invoice. Must be rounded to maximum 2 decimals. |
| **209** | 3 |  | [@currencyID](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-LegalMonetaryTotal/cbc-AllowanceTotalAmount/currencyID/) | M |  |
| **210** | 2 |  | [cbc:ChargeTotalAmount](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-LegalMonetaryTotal/cbc-ChargeTotalAmount/) | 0..1 | Sum of all charges on document level in the Invoice. Must be rounded to maximum 2 decimals. |
| **211** | 3 |  | [@currencyID](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-LegalMonetaryTotal/cbc-ChargeTotalAmount/currencyID/) | M |  |
| **212** | 2 |  | [cbc:PrepaidAmount](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-LegalMonetaryTotal/cbc-PrepaidAmount/) | 0..1 | The sum of amounts which have been paid in advance. Must be rounded to maximum 2 decimals. |
| **213** | 3 |  | [@currencyID](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-LegalMonetaryTotal/cbc-PrepaidAmount/currencyID/) | M |  |
| **214** | 2 |  | [cbc:PayableRoundingAmount](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-LegalMonetaryTotal/cbc-PayableRoundingAmount/) | 0..1 | The amount to be added to the invoice total to round the amount to be paid. Must be rounded to maximum 2 decimals. |
| **215** | 3 |  | [@currencyID](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-LegalMonetaryTotal/cbc-PayableRoundingAmount/currencyID/) | M |  |
| **216** | 2 |  | [cbc:PayableAmount](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-LegalMonetaryTotal/cbc-PayableAmount/) | 1..1 | The outstanding amount that is requested to be paid. Must be rounded to maximum 2 decimals. |
| **217** | 3 |  | [@currencyID](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-LegalMonetaryTotal/cbc-PayableAmount/currencyID/) | M |  |
| **218** | 1 |  | [**cac:InvoiceLine**](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-InvoiceLine/) | 1..n | A group of business terms providing information on individual Invoice lines. | Invoice Line | M |
| **219** | 2 |  | [cbc:ID](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-InvoiceLine/cbc-ID/) | 1..1 | A unique identifier for the individual line within the Invoice. | Invoice line ID | M |
| **220** | 2 |  | [cbc:Note](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-InvoiceLine/cbc-Note/) | 0..1 | A textual note that gives unstructured information that is relevant to the Invoice line. | Free text note for the line |  |
| **221** | 2 |  | [cbc:InvoicedQuantity](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-InvoiceLine/cbc-InvoicedQuantity/) | 1..1 | The quantity of items (goods or services) that is charged in the Invoice line. | Textual notes for the line | M |
| **222** | 3 |  | [@unitCode](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-InvoiceLine/cbc-InvoicedQuantity/unitCode/) | M | The unit of measure that applies to the invoiced quantity. Codes for unit of packaging from UNECE Recommendation No. 21 can be used in accordance with the descriptions in the "Intro" section of UN/ECE Recommendation 20, Revision 11 (2015): The 2 character alphanumeric code values in UNECE Recommendation 21 shall be used. To avoid duplication with existing code values in UNECE Recommendation No. 20, each code value from UNECE Recommendation 21 shall be prefixed with an “X”, resulting in a 3 alphanumeric code when used as a unit of measure. |  | M |
| **223** | 2 |  | [cbc:LineExtensionAmount](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-InvoiceLine/cbc-LineExtensionAmount/) | 1..1 | The total amount of the Invoice line. The amount is “net” without VAT, i.e. inclusive of line level allowances and charges as well as other relevant taxes. Must be rounded to maximum 2 decimals. |  | M |
| **224** | 3 |  | [@currencyID](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-InvoiceLine/cbc-LineExtensionAmount/currencyID/) | M |  |  | M |
| **225** | 2 |  | [cbc:AccountingCost](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-InvoiceLine/cbc-AccountingCost/) | 0..1 | A textual value that specifies where to book the relevant data into the Buyer's financial accounts. | Invoice line buyer accounting reference (provided by the buyer to the seller) |  |
| **226** | 2 |  | [cac:InvoicePeriod](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-InvoiceLine/cac-InvoicePeriod/) | 0..1 | A group of business terms providing information about the period relevant for the Invoice line. | Invoice line period |  |
| **227** | 3 |  | [cbc:StartDate](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-InvoiceLine/cac-InvoicePeriod/cbc-StartDate/) | 0..1 | The date when the Invoice period for this Invoice line starts. Format ="YYYY-MM-DD". |
| **228** | 3 |  | [cbc:EndDate](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-InvoiceLine/cac-InvoicePeriod/cbc-EndDate/) | 0..1 | The date when the Invoice period for this Invoice line ends. Format ="YYYY-MM-DD". |
| **229** | 2 |  | [cac:OrderLineReference](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-InvoiceLine/cac-OrderLineReference/) | 0..1 |  | Purchase order line reference |  |
| **230** | 3 |  | [cbc:LineID](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-InvoiceLine/cac-OrderLineReference/cbc-LineID/) | 1..1 | An identifier for a referenced line within a purchase order, issued by the Buyer. |
| **231** | 2 |  | [cac:DocumentReference](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-InvoiceLine/cac-DocumentReference/) | 0..1 |  | Line level reference document |  |
| **232** | 3 |  | [cbc:ID](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-InvoiceLine/cac-DocumentReference/cbc-ID/) | 1..1 | An identifier for an object on which the invoice line is based, given by the Seller. |
| **233** | 4 |  | [@schemeID](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-InvoiceLine/cac-DocumentReference/cbc-ID/schemeID/) | O | The identification scheme identifier of the Invoice line object identifier. |
| **234** | 3 |  | [cbc:DocumentTypeCode](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-InvoiceLine/cac-DocumentReference/cbc-DocumentTypeCode/) | 1..1 | Code "130" MUST be used to indicate an invoice object reference. Not used for other additional documents |
| **235** | 2 |  | [cac:AllowanceCharge](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-InvoiceLine/cac-AllowanceCharge/) | 0..n | A group of business terms providing information about allowances or charges applicable to the individual Invoice line. | Invoice line allowance or charges | G |
| **236** | 3 |  | [cbc:ChargeIndicator](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-InvoiceLine/cac-AllowanceCharge/cbc-ChargeIndicator/) | 1..1 |  |
| **237** | 3 |  | [cbc:AllowanceChargeReasonCode](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-InvoiceLine/cac-AllowanceCharge/cbc-AllowanceChargeReasonCode/) | 0..1 | The reason for the line level allowance or charge, expressed as a code. |
| **238** | 3 |  | [cbc:AllowanceChargeReason](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-InvoiceLine/cac-AllowanceCharge/cbc-AllowanceChargeReason/) | 0..1 | The reason for the line level allowance or charge, expressed as text. |
| **239** | 3 |  | [cbc:MultiplierFactorNumeric](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-InvoiceLine/cac-AllowanceCharge/cbc-MultiplierFactorNumeric/) | 0..1 | The percentage that may be used, in conjunction with the line level allowance base amount, to calculate the line level allowance or charge amount. |
| **240** | 3 |  | [cbc:Amount](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-InvoiceLine/cac-AllowanceCharge/cbc-Amount/) | 1..1 | The amount of an allowance or a charge, without VAT. Must be rounded to maximum 2 decimals. |
| **241** | 4 |  | [@currencyID](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-InvoiceLine/cac-AllowanceCharge/cbc-Amount/currencyID/) | M |  |
| **242** | 3 |  | [cbc:BaseAmount](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-InvoiceLine/cac-AllowanceCharge/cbc-BaseAmount/) | 0..1 | The base amount that may be used, in conjunction with the line level allowance or charge percentage, to calculate the line level allowance or charge amount. Must be rounded to maximum 2 decimals. |
| **243** | 4 |  | [@currencyID](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-InvoiceLine/cac-AllowanceCharge/cbc-BaseAmount/currencyID/) | M |  |
| **244** | 2 |  | [cac:Item](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-InvoiceLine/cac-Item/) | 1..1 | A group of business terms providing information about the goods and services invoiced. | Line item details | M |
| **245** | 3 |  | [cbc:Description](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-InvoiceLine/cac-Item/cbc-Description/) | 0..1 | A description for an item. The item description allows for describing the item and its features in more detail than the Item name. | Additional description for item | B |
| **246** | 3 |  | [cbc:Name](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-InvoiceLine/cac-Item/cbc-Name/) | 1..1 | A name for an item. | Item name | M |
| **247** | 3 |  | [cac:BuyersItemIdentification](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-InvoiceLine/cac-Item/cac-BuyersItemIdentification/) | 0..1 |  | Buyer item identification |  |
| **248** | 4 |  | [cbc:ID](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-InvoiceLine/cac-Item/cac-BuyersItemIdentification/cbc-ID/) | 1..1 | An identifier, assigned by the Buyer, for the item. |
| **249** | 3 |  | [cac:SellersItemIdentification](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-InvoiceLine/cac-Item/cac-SellersItemIdentification/) | 0..1 |  | Seller item Identification (e.g. product code) | G |
| **250** | 4 |  | [cbc:ID](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-InvoiceLine/cac-Item/cac-SellersItemIdentification/cbc-ID/) | 1..1 | An identifier, assigned by the Seller, for the item. |
| **251** | 3 |  | [cac:StandardItemIdentification](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-InvoiceLine/cac-Item/cac-StandardItemIdentification/) | 0..1 |  | Standard item identification (e.g. using ISO standard codes) |  |
| **252** | 4 |  | [cbc:ID](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-InvoiceLine/cac-Item/cac-StandardItemIdentification/cbc-ID/) | 1..1 | An item identifier based on a registered scheme. |
| **253** | 5 |  | [@schemeID](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-InvoiceLine/cac-Item/cac-StandardItemIdentification/cbc-ID/schemeID/) | M | The identification scheme identifier of the Item standard identifier. |
| **254** | 3 |  | [cac:OriginCountry](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-InvoiceLine/cac-Item/cac-OriginCountry/) | 0..1 |  | Origin country for the line item |  |
| **255** | 4 |  | [cbc:IdentificationCode](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-InvoiceLine/cac-Item/cac-OriginCountry/cbc-IdentificationCode/) | 1..1 | The code identifying the country from which the item originates. |
| **256** | 3 |  | [cac:CommodityClassification](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-InvoiceLine/cac-Item/cac-CommodityClassification/) | 0..n |  | Commodity classification (using UNCL 7143) |  |
| **257** | 4 |  | [cbc:ItemClassificationCode](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-InvoiceLine/cac-Item/cac-CommodityClassification/cbc-ItemClassificationCode/) | 1..1 | A code for classifying the item by its type or nature.  Must use UNCL7143 - Item type identification code. |
| **258** | 5 |  | [@listID](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-InvoiceLine/cac-Item/cac-CommodityClassification/cbc-ItemClassificationCode/listID/) | M | The identification scheme identifier of the Item classification identifier. |
| **259** | 5 |  | [@listVersionID](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-InvoiceLine/cac-Item/cac-CommodityClassification/cbc-ItemClassificationCode/listVersionID/) | O | The identification scheme version identifier of the Item classification identifier. |
| **260** | 3 |  | [cac:ClassifiedTaxCategory](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-InvoiceLine/cac-Item/cac-ClassifiedTaxCategory/) | **1..1** | A group of business terms providing information about the VAT applicable for the goods and services invoiced on the Invoice line. | Item tax (GST) treatment | M |
| **261** | 4 |  | [cbc:ID](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-InvoiceLine/cac-Item/cac-ClassifiedTaxCategory/cbc-ID/) | 1..1 | The VAT category code for the invoiced item. |
| **262** | 4 |  | [cbc:Percent](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-InvoiceLine/cac-Item/cac-ClassifiedTaxCategory/cbc-Percent/) | 0..1 | The VAT rate, represented as percentage that applies to the invoiced item.  **Note: For Australia and New Zealand, this is to specify the rate for GST.** |
| **263** | 4 |  | [cac:TaxScheme](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-InvoiceLine/cac-Item/cac-ClassifiedTaxCategory/cac-TaxScheme/) | 1..1 |  |
| **264** | 5 |  | [cbc:ID](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-InvoiceLine/cac-Item/cac-ClassifiedTaxCategory/cac-TaxScheme/cbc-ID/) | 1..1 | Mandatory element. Use “VAT”  **Note: For Australia and New Zealand, it must be “GST”.** |
| **265** | 3 |  | [cac:AdditionalItemProperty](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-InvoiceLine/cac-Item/cac-AdditionalItemProperty/) | 0..n | A group of business terms providing information about properties of the goods and services invoiced. | Item additional property (e.g. weight, dimension) |  |
| **266** | 4 |  | [cbc:Name](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-InvoiceLine/cac-Item/cac-AdditionalItemProperty/cbc-Name/) | 1..1 | The name of the attribute or property of the item. |
| **267** | 4 |  | [cbc:Value](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-InvoiceLine/cac-Item/cac-AdditionalItemProperty/cbc-Value/) | 1..1 | The value of the attribute or property of the item. |
| **268** | 2 |  | [cac:Price](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-InvoiceLine/cac-Price/) | 1..1 | A group of business terms providing information about the price applied for the goods and services invoiced on the Invoice line. | Item original price | M |
| **269** | 3 |  | [cbc:PriceAmount](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-InvoiceLine/cac-Price/cbc-PriceAmount/) | 1..1 | The price of an item, exclusive of VAT, after subtracting item price discount. The Item net price has to be equal with the Item gross price less the Item price discount, if they are both provided. Item price cannot be negative. |
| **270** | 4 |  | [@currencyID](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-InvoiceLine/cac-Price/cbc-PriceAmount/currencyID/) | M |  |
| **271** | 3 |  | [cbc:BaseQuantity](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-InvoiceLine/cac-Price/cbc-BaseQuantity/) | 0..1 | The number of item units to which the price applies. |
| **272** | 4 |  | [@unitCode](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-InvoiceLine/cac-Price/cbc-BaseQuantity/unitCode/) | O | The unit of measure that applies to the Item price base quantity, must be the same as the unit code of the Invoiced/credited quantity. Codes for unit of packaging from UNECE Recommendation No. 21 can be used in accordance with the descriptions in the "Intro" section of UN/ECE Recommendation 20, Revision 11 (2015): The 2 character alphanumeric code values in UNECE Recommendation 21 shall be used. To avoid duplication with existing code values in UNECE Recommendation No. 20, each code value from UNECE Recommendation 21 shall be prefixed with an “X”, resulting in a 3 alphanumeric code when used as a unit of measure. |
| **273** | 3 |  | [cac:AllowanceCharge](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-InvoiceLine/cac-Price/cac-AllowanceCharge/) | 0..1 |  | Discount on price | G |
| **274** | 4 |  | [cbc:ChargeIndicator](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-InvoiceLine/cac-Price/cac-AllowanceCharge/cbc-ChargeIndicator/) | 1..1 |  |
| **275** | 4 |  | [cbc:Amount](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-InvoiceLine/cac-Price/cac-AllowanceCharge/cbc-Amount/) | 1..1 | The total discount subtracted from the Item gross price to calculate the Item net price. |
| **276** | 5 |  | [@currencyID](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-InvoiceLine/cac-Price/cac-AllowanceCharge/cbc-Amount/currencyID/) | M |  |
| **277** | 4 |  | [cbc:BaseAmount](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-InvoiceLine/cac-Price/cac-AllowanceCharge/cbc-BaseAmount/) | 0..1 | The unit price, exclusive of VAT, before subtracting Item price discount, cannot be negative. |
| **278** | 5 |  | [@currencyID](http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-invoice/cac-InvoiceLine/cac-Price/cac-AllowanceCharge/cbc-BaseAmount/currencyID/) | M |  |