ZUGFeRD 2.3 / Factur-X 1.0.07 Specification - Technical Appendix

Profile EN16931 (COMFORT)

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Structure of the CII scheme according to CEN/TS 16931-3-3 (identical to EN16931)

	CrossIndustryInvoice	Invoice	BG-0
	xs:sequence		
1 .. 1	ExchangedDocumentContext	PROCESS CONTROL	BG-2
	xs:sequence		
0 .. 1	BusinessProcessSpecifiedDocumentContextParameter	Grouping of business context information	BT-23-00
	xs:sequence		
1 .. 1	ID	Business process type	BT-23
1 .. 1	GuidelineSpecifiedDocumentContextParameter	Grouping of application recommendation information	BT-24-00
	xs:sequence		
1 .. 1	ID	Specification identifier	BT-24
1 .. 1	ExchangedDocument	Grouping of characteristics that affect the entire document	BT-1-00
	xs:sequence		
1 .. 1	ID	Invoice number	BT-1
1 .. 1	TypeCode	Invoice type code	BT-3
1 .. 1	IssueDateTime	Invoice issue date, Content	BT-2-00
	xs:choice		
1 .. 1	DateTimeString	Invoice issue date	BT-2
required	*format*	Date, format	BT-2-0
0 .. unbounded	IncludedNote	INVOICE NOTE	BG-1
	xs:sequence		
1 .. 1	Content	Invoice note	BT-22
0 .. 1	SubjectCode	Invoice note subject code	BT-21
1 .. 1	SupplyChainTradeTransaction	Grouping of information about the business transaction	BG-25-00
	xs:sequence		
1 .. unbounded	IncludedSupplyChainTradeLineItem	INVOICE LINE	BG-25
	xs:sequence		
1 .. 1	AssociatedDocumentLineDocument	Grouping of general position information	BT-126-00
	xs:sequence		
1 .. 1	LineID	Invoice line identifier	BT-126
0 .. 1	IncludedNote	Detailed information about the free text of the line item	BT-127-00
	xs:sequence		
1 .. 1	Content	Invoice line note	BT-127
1 .. 1	SpecifiedTradeProduct	ITEM INFORMATION	BG-31
	xs:sequence		
0 .. 1	GlobalID	Item standard identifier	BT-157
required	*schemeID*	Scheme identifier	BT-157-1
0 .. 1	SellerAssignedID	Item Seller's identifier	BT-155
0 .. 1	BuyerAssignedID	Item Buyer's identifier	BT-156
1 .. 1	Name	Item name	BT-153
0 .. 1	Description	Item description	BT-154
0 .. unbounded	ApplicableProductCharacteristic	ITEM ATTRIBUTES	BG-32
	xs:sequence		
1 .. 1	Description	Item attribute name	BT-160
1 .. 1	Value	Item attribute value	BT-161
0 .. unbounded	DesignatedProductClassification	Detailed information on the item classification	BT-158-00
	xs:sequence		
0 .. 1	ClassCode	Item classification identifier	BT-158
required	*listID*	Scheme identifier	BT-158-1
	listVersionID	Scheme version identifer	BT-158-2
0 .. 1	OriginTradeCountry	Detailed information on the item origin	BT-159-00
	xs:sequence		
1 .. 1	ID	Item country of origin	BT-159
1 .. 1	SpecifiedLineTradeAgreement	PRICE DETAILS	BG-29
	xs:sequence		
0 .. 1	BuyerOrderReferencedDocument	Details of the associated order	BT-132-00
	xs:sequence		
0 .. 1	LineID	Referenced purchase order line reference	BT-132

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Structure of the CII scheme according to CEN/TS 16931-3-3 (identical to EN16931)

0 .. 1	GrossPriceProductTradePrice	Detailed information on the gross price of the item	BT-148-00
	xs:sequence		
1 .. 1	ChargeAmount	Item gross price	BT-148
0 .. 1	BasisQuantity	Item price base quantity	BT-149-1
	unitCode	Item price base quantity unit of measure code	BT-150-1
0 .. 1	AppliedTradeAllowanceCharge <Price allowance>	Price-related discounts	BT-147-00
	xs:sequence		
1 .. 1	ChargeIndicator	Indicator for price allowance	BT-147-01
	xs:choice		
1 .. 1	Indicator	Indicator for price allowance, value	BT-147-02
1 .. 1	ActualAmount	Item price discount	BT-147
1 .. 1	NetPriceProductTradePrice	Detailed information on the net price of the item	BT-146-00
	xs:sequence		
1 .. 1	ChargeAmount	Item net price	BT-146
0 .. 1	BasisQuantity	Item price base quantity	BT-149
	unitCode	Item price base quantity unit of measure code	BT-150
1 .. 1	SpecifiedLineTradeDelivery	Grouping of delivery details on line level	BT-129-00
	xs:sequence		
1 .. 1	BilledQuantity	Invoiced quantity	BT-129
required	*unitCode*	Invoiced quantity unit of measure	BT-130
1 .. 1	SpecifiedLineTradeSettlement	Grouping of billing information at line level	BG-30-00
	xs:sequence		
1 .. 1	ApplicableTradeTax	LINE VAT INFORMATION	BG-30
	xs:sequence		
1 .. 1	TypeCode	Invoiced item VAT category code, Content	BT-151-0
1 .. 1	CategoryCode	Invoiced item VAT category code	BT-151
0 .. 1	RateApplicablePercent	Invoiced item VAT rate	BT-152
0 .. 1	BillingSpecifiedPeriod	INVOICE LINE PERIOD	BG-26
	xs:sequence		
0 .. 1	StartDateTime	Start of the invoice line billing period	BT-134-00
	xs:choice		
1 .. 1	DateTimeString	Invoice line period start date	BT-134
required	*format*	Date, format	BT-134-0
0 .. 1	EndDateTime	End of the invoice line billing period	BT-135-00
	xs:choice		
1 .. 1	DateTimeString	Invoice line period end date	BT-135
required	*format*	Date, format	BT-135-0
0 .. unbounded	SpecifiedTradeAllowanceCharge <Allowance>	INVOICE LINE ALLOWANCES	BG-27
	xs:sequence		
1 .. 1	ChargeIndicator	Indicator for allowance	BG-27-0
	xs:choice		
1 .. 1	Indicator	Indicator for price, value	BG-27-1
0 .. 1	CalculationPercent	Invoice line allowance percentage	BT-138
0 .. 1	BasisAmount	Invoice line allowance base amount	BT-137
1 .. 1	ActualAmount	Invoice line allowance amount	BT-136
0 .. 1	ReasonCode	Invoice line allowance reason code	BT-140
0 .. 1	Reason	Invoice line allowance reason	BT-139
0 .. unbounded	SpecifiedTradeAllowanceCharge <Charge>	INVOICE LINE CHARGES	BG-28
	xs:sequence		
1 .. 1	ChargeIndicator	Indicator for charge	BG-28-0
	xs:choice		
1 .. 1	Indicator	Indicator for charge, value	BG-28-1
0 .. 1	CalculationPercent	Invoice line charge percentage	BT-143
0 .. 1	BasisAmount	Invoice line charge base amount	BT-142
1 .. 1	ActualAmount	Invoice line charge amount	BT-141
0 .. 1	ReasonCode	Invoice line charge reason code	BT-145
0 .. 1	Reason	Invoice line charge reason	BT-144
1 .. 1	SpecifiedTradeSettlementLineMonetarySummation	Detailed information about item totals	BT-131-00
	xs:sequence		

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Structure of the CII scheme according to CEN/TS 16931-3-3 (identical to EN16931)

1 .. 1	LineTotalAmount	Invoice line net amount	BT-131
0 .. 1	AdditionalReferencedDocument	Object identifier at the invoice item level	BT-128-00
	xs:sequence		
1 .. 1	IssuerAssignedID	Invoice line object identifier	BT-128
1 .. 1	TypeCode	Object identifier type code (fix value)	BT-128-0
0 .. 1	ReferenceTypeCode	Scheme identifier	BT-128-1
		Invocice line object identifier	BT-128-1
0 .. 1	ReceivableSpecifiedTradeAccountingAccount	Detailed information on the accounting reference	BT-133-00
	xs:sequence		
1 .. 1	ID	Invoice line Buyer accounting reference	BT-133
1 .. 1	ApplicableHeaderTradeAgreement	Grouping of contract information	BT-10-00
	xs:sequence		
0 .. 1	BuyerReference	Buyer reference	BT-10
1 .. 1	SellerTradeParty	SELLER	BG-4
	xs:sequence		
0 .. unbounded	ID	Seller identifier	BT-29
0 .. unbounded	GlobalID	Seller global identifier	BT-29-0
required	*schemeID*	Seller identifier identification scheme identifier	BT-29-1
1 .. 1	Name	Seller name	BT-27
0 .. 1	Description	Seller additional legal information	BT-33
0 .. 1	SpecifiedLegalOrganization	Details about the organization	BT-30-00
	xs:sequence		
0 .. 1	ID	Seller legal registration identifier	BT-30
	schemeID	Scheme identifier	BT-30-1
0 .. 1	TradingBusinessName	Seller trading name	BT-28
0 .. 1	DefinedTradeContact	SELLER CONTACT	BG-6
	xs:sequence		
0 .. 1	PersonName	Seller contact point	BT-41
0 .. 1	DepartmentName	Department name	BT-41-0
0 .. 1	TelephoneUniversalCommunication	Detailed information about the seller phone number	BT-42-00
	xs:sequence		
1 .. 1	CompleteNumber	Seller contact telephone number	BT-42
0 .. 1	EmailURIUniversalCommunication	Detailed information about the seller email address	BT-43-00
	xs:sequence		
1 .. 1	URIID	Seller contact email address	BT-43
1 .. 1	PostalTradeAddress	SELLER POSTAL ADDRESS	BG-5
	xs:sequence		
0 .. 1	PostcodeCode	Seller post code	BT-38
0 .. 1	LineOne	Seller address line 1	BT-35
0 .. 1	LineTwo	Seller address line 2	BT-36
0 .. 1	LineThree	Seller address line 3	BT-162
0 .. 1	CityName	Seller city	BT-37
1 .. 1	CountryID	Seller country code	BT-40
0 .. 1	CountrySubDivisionName	Seller country subdivision	BT-39
0 .. 1	URIUniversalCommunication	Details about the electronic address	BT-34-00
	xs:sequence		
1 .. 1	URIID	Seller electronic address	BT-34
required	*schemeID*	Scheme identifier	BT-34-1
0 .. 1	SpecifiedTaxRegistration <BT-31 VAT Identifier>	Detailed information on tax information of the seller	BT-31-00
	xs:sequence		
1 .. 1	ID	Seller VAT identifier	BT-31
required	*schemeID*	Tax Scheme identifier	BT-31-0
0 .. 1	SpecifiedTaxRegistration <BT-32 Local Tax Identifier>	Detailed information on tax information of the seller	BT-32-00
	xs:sequence		
1 .. 1	ID	Seller tax registration identifier	BT-32
required	*schemeID*	Tax Scheme identifier	BT-32-0
1 .. 1	BuyerTradeParty	BUYER	BG-7

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Structure of the CII scheme according to CEN/TS 16931-3-3 (identical to EN16931)

	xs:sequence		
0 .. 1	ID	Buyer identifier	BT-46
0 .. 1	GlobalID	Buyer global identifier	BT-46-0
		Buyer global identifier	BT-46-0
required	*schemeID*	Scheme identifier	BT-46-1
1 .. 1	Name	Buyer name	BT-44
0 .. 1	SpecifiedLegalOrganization	Details about the organization	BT-47-00
	xs:sequence		
0 .. 1	ID	Buyer legal registration identifier	BT-47
	schemeID	Scheme identifier	BT-47-1
0 .. 1	TradingBusinessName	Buyer trading name	BT-45
0 .. 1	DefinedTradeContact	BUYER CONTACT	BG-9
	xs:sequence		
0 .. 1	PersonName	Buyer contact point	BT-56
0 .. 1	DepartmentName	Department name	BT-56-0
0 .. 1	TelephoneUniversalCommunication	Detailed information about the buyer phone number	BT-57-00
	xs:sequence		
1 .. 1	CompleteNumber	Buyer contact telephone number	BT-57
0 .. 1	EmailURIUniversalCommunication	Detailed information about the buyer email address	BT-58-00
	xs:sequence		
1 .. 1	URIID	Buyer contact email address	BT-58
1 .. 1	PostalTradeAddress	BUYER POSTAL ADDRESS	BG-8
	xs:sequence		
0 .. 1	PostcodeCode	Buyer post code	BT-53
0 .. 1	LineOne	Buyer address line 1	BT-50
0 .. 1	LineTwo	Buyer address line 2	BT-51
0 .. 1	LineThree	Buyer address line 3	BT-163
0 .. 1	CityName	Buyer city	BT-52
1 .. 1	CountryID	Buyer country code	BT-55
0 .. 1	CountrySubDivisionName	Buyer country subdivision	BT-54
0 .. 1	URIUniversalCommunication	Details about the electronic address	BT-49-00
	xs:sequence		
1 .. 1	URIID	Buyer electronic address	BT-49
required	*schemeID*	Scheme identifier	BT-49-1
0 .. 1	SpecifiedTaxRegistration	Detailed information on buyer tax information	BT-48-00
	xs:sequence		
1 .. 1	ID	Buyer VAT identifier	BT-48
required	*schemeID*	Tax Scheme identifier	BT-48-0
0 .. 1	SellerTaxRepresentativeTradeParty	SELLER TAX REPRESENTATIVE PARTY	BG-11
	xs:sequence		
1 .. 1	Name	Seller tax representative name	BT-62
1 .. 1	PostalTradeAddress	SELLER TAX REPRESENTATIVE POSTAL ADDRESS	BG-12
	xs:sequence		
0 .. 1	PostcodeCode	Tax representative post code	BT-67
0 .. 1	LineOne	Tax representative address line 1	BT-64
0 .. 1	LineTwo	Tax representative address line 2	BT-65
0 .. 1	LineThree	Tax representative address line 3	BT-164
0 .. 1	CityName	Tax representative city	BT-66
1 .. 1	CountryID	Tax representative country code	BT-69
0 .. 1	CountrySubDivisionName	Tax representative country subdivision	BT-68
1 .. 1	SpecifiedTaxRegistration	Detailed information on tax information	BT-63-00
	xs:sequence		
1 .. 1	ID	Seller tax representative VAT identifier	BT-63
required	*schemeID*	Tax Scheme identifier	BT-63-0
0 .. 1	SellerOrderReferencedDocument	Details about the associated order confirmation	BT-14-00
	xs:sequence		
1 .. 1	IssuerAssignedID	Sales order reference	BT-14
0 .. 1	BuyerOrderReferencedDocument	Details of the associated order	BT-13-00

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Structure of the CII scheme according to CEN/TS 16931-3-3 (identical to EN16931)

	xs:sequence		
1 .. 1	IssuerAssignedID	Purchase order reference	BT-13
0 .. 1	ContractReferencedDocument	Details of the associated contract	BT-12-00
	xs:sequence		
1 .. 1	IssuerAssignedID	Contract reference	BT-12
0 .. unbounded	AdditionalReferencedDocument <Additional supporting documents>	ADDITIONAL SUPPORTING DOCUMENTS	BG-24
	xs:sequence		
1 .. 1	IssuerAssignedID	Supporting document reference	BT-122
0 .. 1	URIID	External document location	BT-124
1 .. 1	TypeCode	Referenced document type	BT-122-0
0 .. 1	Name	Supporting document description	BT-123
0 .. 1	AttachmentBinaryObject	Attached document	BT-125
required	*mimeCode*	Attached document Mime code	BT-125-1
required	*filename*	Attached document Filename	BT-125-2
0 .. unbounded	AdditionalReferencedDocument <BT-17-Tender or lot reference>	Details on tender or lot reference	BT-17-00
	xs:sequence		
1 .. 1	IssuerAssignedID	Tender or lot reference	BT-17
1 .. 1	TypeCode	Referenced document type	BT-17-0
0 .. unbounded	AdditionalReferencedDocument <BT-18-Invoiced object identifier>	Details on invoiced object identifier	BT-18-00
	xs:sequence		
1 .. 1	IssuerAssignedID	Invoiced object identifier	BT-18
1 .. 1	TypeCode	Referenced document type	BT-18-0
0 .. 1	ReferenceTypeCode	Scheme identifier	BT-18-1
0 .. 1	SpecifiedProcuringProject	Details about a project reference	BT-11-00
	xs:sequence		
1 .. 1	ID	Project reference	BT-11
1 .. 1	Name	Project name	BT-11-0
1 .. 1	ApplicableHeaderTradeDelivery	Grouping of delivery details	BG-13-00
	xs:sequence		
0 .. 1	ShipToTradeParty	DELIVERY INFORMATION	BG-13
	xs:sequence		
0 .. 1	ID	Deliver to location identifier	BT-71
0 .. 1	GlobalID	Deliver to location global identifier	BT-71-0
required	*schemeID*	Scheme identifier	BT-71-1
0 .. 1	Name	Deliver to party name	BT-70
0 .. 1	PostalTradeAddress	DELIVER TO ADDRESS	BG-15
	xs:sequence		
0 .. 1	PostcodeCode	Deliver to post code	BT-78
0 .. 1	LineOne	Deliver to address line 1	BT-75
0 .. 1	LineTwo	Deliver to address line 2	BT-76
0 .. 1	LineThree	Deliver to address line 3	BT-165
0 .. 1	CityName	Deliver to city	BT-77
1 .. 1	CountryID	Deliver to country code	BT-80
0 .. 1	CountrySubDivisionName	Deliver to country subdivision	BT-79
0 .. 1	ActualDeliverySupplyChainEvent	Detailed information about the actual Delivery	BT-72-000
	xs:sequence		
1 .. 1	OccurrenceDateTime	Actual delivery date, Content	BT-72-00
	xs:choice		
1 .. 1	DateTimeString	Actual delivery date	BT-72
required	*format*	Date, format	BT-72-0
0 .. 1	DespatchAdviceReferencedDocument	Detailed information on the corresponding despatch advice	BT-16-00
	xs:sequence		
1 .. 1	IssuerAssignedID	Despatch advice reference	BT-16
0 .. 1	ReceivingAdviceReferencedDocument	Detailed information about the associated goods receipt	BT-15-00
	xs:sequence		
1 .. 1	IssuerAssignedID	Receiving advice reference	BT-15
1 .. 1	ApplicableHeaderTradeSettlement	DIRECT DEBIT	BG-19

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Structure of the CII scheme according to CEN/TS 16931-3-3 (identical to EN16931)

	xs:sequence		
0 .. 1	CreditorReferenceID	Bank assigned creditor identifier	BT-90
0 .. 1	PaymentReference	Remittance information	BT-83
0 .. 1	TaxCurrencyCode	VAT accounting currency code	BT-6
1 .. 1	InvoiceCurrencyCode	Invoice currency code	BT-5
0 .. 1	PayeeTradeParty	PAYEE	BG-10
	xs:sequence		
0 .. 1	ID	Payee identifier	BT-60
0 .. 1	GlobalID	Payee global identifier	BT-60-0
required	*schemeID*	Scheme identifier	BT-60-1
1 .. 1	Name	Payee name	BT-59
0 .. 1	SpecifiedLegalOrganization	Details about the organization	BT-61-00
	xs:sequence		
0 .. 1	ID	Payee legal registration identifier	BT-61
	schemeID	Scheme identifier	BT-61-1
0 .. unbounded	SpecifiedTradeSettlementPaymentMeans	PAYMENT INSTRUCTIONS	BG-16
	xs:sequence		
1 .. 1	TypeCode	Payment means type code	BT-81
0 .. 1	Information	Payment means text	BT-82
0 .. 1	ApplicableTradeSettlementFinancialCard	PAYMENT CARD INFORMATION	BG-18
	xs:sequence		
1 .. 1	ID	Payment card primary account number	BT-87
0 .. 1	CardholderName	Payment card holder name	BT-88
0 .. 1	PayerPartyDebtorFinancialAccount	Buyer bank information	BT-91-00
	xs:sequence		
1 .. 1	IBANID	Debited account identifier	BT-91
0 .. 1	PayeePartyCreditorFinancialAccount	CREDIT TRANSFER	BG-17
	xs:sequence		
0 .. 1	IBANID	Payment account identifier	BT-84
0 .. 1	AccountName	Payment account name	BT-85
0 .. 1	ProprietaryID	National account number (not SEPA)	BT-84-0
0 .. 1	PayeeSpecifiedCreditorFinancialInstitution	Seller bank information	BT-86-00
	xs:sequence		
1 .. 1	BICID	Payment service provider identifier	BT-86
1 .. unbounded	ApplicableTradeTax	VAT BREAKDOWN	BG-23
	xs:sequence		
1 .. 1	CalculatedAmount	VAT category tax amount	BT-117
1 .. 1	TypeCode	Type of tax (code)	BT-118-0
0 .. 1	ExemptionReason	VAT exemption reason text	BT-120
1 .. 1	BasisAmount	VAT category taxable amount	BT-116
1 .. 1	CategoryCode	VAT category code	BT-118
0 .. 1	ExemptionReasonCode	VAT exemption reason code	BT-121
0 .. 1	TaxPointDate	Tax due date	BT-7-00
	xs:choice		
1 .. 1	DateString	Value added tax point date	BT-7
required	*format*	Date, format	BT-7-0
0 .. 1	DueDateTypeCode	Value added tax point date code	BT-8
0 .. 1	RateApplicablePercent	VAT category rate	BT-119
0 .. 1	BillingSpecifiedPeriod	INVOICING PERIOD	BG-14
	xs:sequence		
0 .. 1	StartDateTime	Invoicing period start date	BT-73-00
	xs:choice		
1 .. 1	DateTimeString	Invoicing period start date	BT-73
required	*format*	Date, format	BT-73-0
0 .. 1	EndDateTime	Invoicing period end date	BT-74-00
	xs:choice		
1 .. 1	DateTimeString	Invoicing period end date	BT-74
required	*format*	Date, format	BT-74-0
0 .. unbounded	SpecifiedTradeAllowanceCharge <Document Level Allowances>	DOCUMENT LEVEL ALLOWANCES	BG-20
	xs:sequence		
1 .. 1	ChargeIndicator	Indicator for allowance	BG-20-0
	xs:choice		

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Structure of the CII scheme according to CEN/TS 16931-3-3 (identical to EN16931)

1 .. 1	Indicator	Indicator for allowance, value	BG-20-1
0 .. 1	CalculationPercent	Document level allowance percentage	BT-94
0 .. 1	BasisAmount	Document level allowance base amount	BT-93
1 .. 1	ActualAmount	Document level allowance amount	BT-92
0 .. 1	ReasonCode	Document level allowance reason code	BT-98
0 .. 1	Reason	Document level allowance reason	BT-97
1 .. 1	CategoryTradeTax	VAT type code for document level allowances	BT-95-00
	xs:sequence		
1 .. 1	TypeCode	Type of tax (code)	BT-95-0
1 .. 1	CategoryCode	Document level allowance VAT category code	BT-95
0 .. 1	RateApplicablePercent	Document level allowance VAT rate	BT-96
0 .. unbounded	SpecifiedTradeAllowanceCharge <Document Level Charges>	DOCUMENT LEVEL CHARGES	BG-21
	xs:sequence		
1 .. 1	ChargeIndicator	Indicator for charge	BG-21-0
	xs:choice		
1 .. 1	Indicator	Indicator for charge, value	BG-21-1
0 .. 1	CalculationPercent	Document level charge percentage	BT-101
0 .. 1	BasisAmount	Document level charge base amount	BT-100
1 .. 1	ActualAmount	Document level charge amount	BT-99
0 .. 1	ReasonCode	Document level charge reason code	BT-105
0 .. 1	Reason	Document level charge reason	BT-104
1 .. 1	CategoryTradeTax	Detailed information on tax information	BT-102-00
	xs:sequence		
1 .. 1	TypeCode	Type of tax (code)	BT-102-0
1 .. 1	CategoryCode	Document level charge VAT category code	BT-102
0 .. 1	RateApplicablePercent	Document level charge VAT rate	BT-103
0 .. 1	SpecifiedTradePaymentTerms	Detailed information about payment terms	BT-20-00
	xs:sequence		
0 .. 1	Description	Payment terms	BT-20
0 .. 1	DueDateDateTime	Due date	BT-9-00
	xs:choice		
1 .. 1	DateTimeString	Payment due date	BT-9
required	*format*	Date, format	BT-9-0
0 .. 1	DirectDebitMandateID	Mandate reference identifier	BT-89
1 .. 1	SpecifiedTradeSettlementHeaderMonetarySummation	DOCUMENT TOTALS	BG-22
	xs:sequence		
1 .. 1	LineTotalAmount	Sum of Invoice line net amount	BT-106
0 .. 1	ChargeTotalAmount	Sum of charges on document level	BT-108
0 .. 1	AllowanceTotalAmount	Sum of allowances on document level	BT-107
1 .. 1	TaxBasisTotalAmount	Invoice total amount without VAT	BT-109
0 .. 1	TaxTotalAmount <Invoice total amount>	Invoice total VAT amount	BT-110
required	*currencyID*	Invoice currency code	BT-110-0
0 .. 1	TaxTotalAmount <Invoice total amount in VAT accounting currency>	Invoice total VAT amount in accounting currency	BT-111
required	*currencyID*	VAT accounting currency code	BT-111-0
0 .. 1	RoundingAmount	Rounding amount	BT-114
1 .. 1	GrandTotalAmount	Invoice total amount with VAT	BT-112
0 .. 1	TotalPrepaidAmount	Paid amount	BT-113
1 .. 1	DuePayableAmount	Amount due for payment	BT-115
0 .. unbounded	InvoiceReferencedDocument	PRECEDING INVOICE REFERENCE	BG-3
	xs:sequence		
1 .. 1	IssuerAssignedID	Preceding Invoice reference	BT-25
0 .. 1	FormattedIssueDateTime	Preceding Invoice Reference	BT-26-00
	xs:sequence		
1 .. 1	DateTimeString	Preceding Invoice issue date	BT-26
required	*format*	Date, format	BT-26-0
0 .. 1	ReceivableSpecifiedTradeAccountingAccount	Detailed information about the accounting reference	BT-19-00
	xs:sequence		
1 .. 1	ID	Buyer accounting reference	BT-19

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Explanations on the use of the CII scheme in accordance with CEN/TS16931-3-3 (EN16931/COMFORT profile)

CrossIndustryInvoice

ExchangedDocumentContext — PROCESS CONTROL

Data type: ram:ExchangedDocumentContextType
Occurrence: 1 .. 1
EN16931-ID: BG-2
Use: A group of business terms providing information on the business process and rules applicable to the Invoice document.

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:	X	X	X	X	X

BusinessProcessSpecifiedDocumentContextParameter — Grouping of business context information

Data type: ram:DocumentContextParameterType
Occurrence: 0 .. 1
EN16931-ID: BT-23-00

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:	X	X	X	X	X
Diverging cardinality:					1..1

ID — Business process type

Data type: udt:IDType
Usage note: To be specifid by the Buyer.
Occurrence: 1 .. 1
EN16931-ID: BT-23
Use: Identifies the business process context in which the transaction appears, to enable the Buyer to process the Invoice in an appropriate way.

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:	X	X	X	X	X

GuidelineSpecifiedDocumentContextParameter — Grouping of application recommendation information

Data type: ram:DocumentContextParameterType
Occurrence: 1 .. 1
EN16931-ID: BT-24-00

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:	X	X	X	X	X

ID — Specification identifier

Data type: udt:IDType
Usage note: This identifies compiance or conformance to this document. Conformant invoices specify: urn:cen.eu:en16931:2017. Invoices, compliant to a user specification may identify that user specification here. No identification scheme is to be used.
Occurrence: 1 .. 1
EN16931-ID: BT-24
Use: 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.

	Code	Code name
	urn:cen.eu:en16931:2017	Profile EN16931
Business rule:	BR-1	Process control

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:	X	X	X	X	X

ExchangedDocument — Grouping of characteristics that affect the entire document

Data type: ram:ExchangedDocumentType
Occurrence: 1 .. 1
EN16931-ID: BT-1-00

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:	X	X	X	X	X

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Explanations on the use of the CII scheme in accordance with CEN/TS16931-3-3 (EN16931/COMFORT profile)

ID — Invoice number

Data type: udt:IDType
Usage note: 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 . It may be based on one or more series of numbers, which may include alphanumeric characters. No identification scheme is to be used.
Occurrence: 1 .. 1
EN16931-ID: BT-1
Use: A unique identification of the Invoice.
Business rule: BR-2 Invoice

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:	X	X	X	X	X

TypeCode — Invoice type code

Data type: qdt:DocumentCodeType
Usage note: Commercial invoices and credit notes are defined according the entries in UNTDID 1001 [6].
Other entries of UNTDID 1001 [6] with specific invoices or credit notes may be used if applicable.
Occurrence: 1 .. 1
EN16931-ID: BT-3
Use: A code specifying the functional type of the Invoice.

Code	***Code name***
71	Request for payment
80	Debit note related to goods or services
81	Credit note related to goods or services
82	Metered services invoice
83	Credit note related to financial adjustments
84	Debit note related to financial adjustments
102	Tax notification
130	Invoicing data sheet
202	Direct payment valuation
203	Provisional payment valuation
204	Payment valuation
211	Interim application for payment
218	Final payment request based on completion of work
219	Payment request for completed units
261	Self billed credit note
262	Consolidated credit note - goods and services
295	Price variation invoice
296	Credit note for price variation
308	Delcredere credit note
325	Proforma invoice
326	Partial invoice
331	Commercial invoice which includes a packing list
380	Commercial invoice
381	Credit note
382	Commission note
383	Debit note
384	Corrected invoice
385	Consolidated invoice
386	Prepayment invoice
387	Hire invoice
388	Tax invoice
389	Self-billed invoice
390	Delcredere invoice
393	Factored invoice
394	Lease invoice
395	Consignment invoice
396	Factored credit note
420	Optical Character Reading (OCR) payment credit note
456	Debit advice
457	Reversal of debit
458	Reversal of credit
527	Self billed debit note
532	Forwarder’s credit note
553	Forwarder’s invoice discrepancy report
575	Insurer's invoice
623	Forwarder's invoice
633	Port charges documents
751	Invoice information for accounting purposes

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Code	Code name
780	Freight invoice
817	Claim notification
870	Consular invoice
875	Partial construction invoice
876	Partial final construction invoice
877	Final construction invoice
935	Customs invoice

Business rule: BR-4 Invoice

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:	X	X	X	X	X

IssueDateTime — Invoice issue date, Content

Data type: udt:DateTimeType
Occurrence: 1 .. 1
EN16931-ID: BT-2-00
Use: The date when the Invoice was issued.

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:	X	X	X	X	X

DateTimeString — Invoice issue date

Data type: extension (xs:string)
Synonyme: Invoice date, value
Occurrence: 1 .. 1
EN16931-ID: BT-2
Use: The date when the Invoice was issued.
Business rule: BR-3 Invoice

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:	X	X	X	X	X

format — Date, format

Data type: xs:string
Usage note: Only value "102"
Occurrence: required
EN16931-ID: BT-2-0

Code	Code name
102	CCYYMMDD

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:	X	X	X	X	X

IncludedNote — INVOICE NOTE

Data type: ram:NoteType
Occurrence: 0 .. unbounded
EN16931-ID: BG-1
Use: A group of business terms providing textual notes that are relevant for the invoice, together with an indication of the note subject.

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:		X	X	X	X

Content — Invoice note

Data type: udt:TextType
Usage note: Such as the reason for any correction or assignment note in case the invoice has been factored.
Occurrence: 1 .. 1
EN16931-ID: BT-22
Use: A textual note that gives unstructured information that is relevant to the Invoice as a whole.

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:		X	X	X	X

SubjectCode — Invoice note subject code

Data type: udt:CodeType
Usage note: To be chosen from the entries in UNTDID 4451 [6].
Occurrence: 0 .. 1
EN16931-ID: BT-21
Use: The subject of the textual note in BT-22.

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:		X	X	X	X

SupplyChainTradeTransaction — Grouping of information about the business transaction

Data type: ram:SupplyChainTradeTransactionType
Occurrence: 1 .. 1
EN16931-ID: BG-25-00

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	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:	X	X	X	X	X

IncludedSupplyChainTradeLineItem — INVOICE LINE

Data type: ram:SupplyChainTradeLineItemType
Synonyme: Aggregation of line items
Occurrence: 1 .. unbounded
EN16931-ID: BG-25
Use: A group of business terms providing information on individual Invoice lines.
Business rule: BR-16 Invoice

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:			X	X	X
Diverging cardinality:	-	-	1..n	1..n	1..n

AssociatedDocumentLineDocument — Grouping of general position information

Data type: ram:DocumentLineDocumentType
Occurrence: 1 .. 1
EN16931-ID: BT-126-00

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:			X	X	X

LineID — Invoice line identifier

Data type: udt:IDType
Synonyme: Line number
Occurrence: 1 .. 1
EN16931-ID: BT-126
Use: A unique identifier for the individual line within the Invoice.
Business rule: BR-21 Invoice line

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:			X	X	X

IncludedNote — Detailed information about the free text of the line item

Data type: ram:NoteType
Occurrence: 0 .. 1
EN16931-ID: BT-127-00

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:			X	X	X
Diverging cardinality:				0..1	

Content — Invoice line note

Data type: udt:TextType
Occurrence: 1 .. 1
EN16931-ID: BT-127
Use: A textual note that gives unstructured information that is relevant to the Invoice line.

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:			X	X	X
Diverging cardinality:				0..1	

SpecifiedTradeProduct — ITEM INFORMATION

Data type: ram:TradeProductType
Occurrence: 1 .. 1
EN16931-ID: BG-31
Use: A group of business terms providing information about the goods and services invoiced.

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:			X	X	X

GlobalID — Item standard identifier

Data type: udt:IDType
Occurrence: 0 .. 1
EN16931-ID: BT-157
Use: An item identifier based on a registered scheme.

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:			X	X	X

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schemeID — **Scheme identifier**

Data type: xs:token
Usage note: The identification scheme shall be identified from the entries of the list published by the ISO/IEC 6523 maintenance agency.
Occurrence: required
EN16931-ID: BT-157-1
Use: The identification scheme identifier of the Item standard identifier
Business rule: BR-64 Item standard identifier

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:			X	X	X

SellerAssignedID — **Item Seller's identifier**

Data type: udt:IDType
Occurrence: 0 .. 1
EN16931-ID: BT-155
Use: An identifier, assigned by the Seller, for the item.

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:				X	X

BuyerAssignedID — **Item Buyer's identifier**

Data type: udt:IDType
Occurrence: 0 .. 1
EN16931-ID: BT-156
Use: An identifier, assigned by the Buyer, for the item.

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:				X	X

Name — **Item name**

Data type: udt:TextType
Occurrence: 1 .. 1
EN16931-ID: BT-153
Use: A name for an item.
Business rule: BR-25 Item information

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:			X	X	X

Description — **Item description**

Data type: udt:TextType
Usage note: The Item description allows for describing the item and its features in more detail than the Item name.
Occurrence: 0 .. 1
EN16931-ID: BT-154
Use: A description for an item.

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:				X	X

ApplicableProductCharacteristic — **ITEM ATTRIBUTES**

Data type: ram:ProductCharacteristicType
Occurrence: 0 .. unbounded
EN16931-ID: BG-32
Use: A group of business terms providing information about properties of the goods and services invoiced.
Business rule: BR-54 Item attributes

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:				X	X

Description — **Item attribute name**

Data type: udt:TextType
Usage note: Such as "Colour".
Occurrence: 1 .. 1
EN16931-ID: BT-160
Use: The name of the attribute or property of the item.
Business rule: BR-54 Item attributes

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:				X	X

Value — **Item attribute value**

Data type: udt:TextType
Usage note: Such as "Red".
Occurrence: 1 .. 1
EN16931-ID: BT-161
Use: The value of the attribute or property of the item.
Business rule: BR-54 Item attributes

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:				X	X

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DesignatedProductClassification — Detailed information on the item classification

Data type: ram:ProductClassificationType
Occurrence: 0 .. unbounded
EN16931-ID: BT-158-00

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:				X	X

ClassCode — Item classification identifier

Data type: udt:CodeType
Usage note: Classification codes are used to allow grouping of similar items for a various purposes e.g. public procurement (CPV), e-Commerce (UNSPSC) etc.
Occurrence: 0 .. 1
EN16931-ID: BT-158
Use: A code for classifying the item by its type or nature.

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:				X	X

listID — Scheme identifier

Data type: xs:token
Usage note: The identification scheme shall be chosen from the entries in UNTDID 7143 [6].
Occurrence: required
EN16931-ID: BT-158-1
Use: The identification scheme identifier of the Item classification identifier
Business rule: BR-65 Item classification identifier

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:				X	X

listVersionID — Scheme version identifer

Data type: xs:token
EN16931-ID: BT-158-2
Use: The version of the identification scheme.

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:				X	X

OriginTradeCountry — Detailed information on the item origin

Data type: ram:TradeCountryType
Occurrence: 0 .. 1
EN16931-ID: BT-159-00

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:				X	X

ID — Item country of origin

Data type: qdt:CountryIDType
Usage note: The lists of valid countries are registered with the ISO 3166-1 Maintenance agency, "Codes for the representation of names of countries and their subdivisions".
Occurrence: 1 .. 1
EN16931-ID: BT-159
Use: The code identifying the country from which the item originates.

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:				X	X

SpecifiedLineTradeAgreement — PRICE DETAILS

Data type: ram:LineTradeAgreementType
Synonyme: Aggregation of the contract information at line level
Occurrence: 1 .. 1
EN16931-ID: BG-29
Use: A group of business terms providing information about the price applied for the goods and services invoiced on the Invoice line.

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:			X	X	X

BuyerOrderReferencedDocument — Details of the associated order

Data type: ram:ReferencedDocumentType
Occurrence: 0 .. 1
EN16931-ID: BT-132-00

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:				X	X

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LineID — **Referenced purchase order line reference**

Data type: udt:IDType
Usage note: The purchase order identifier is referenced on document level.
Occurrence: 0 .. 1
EN16931-ID: BT-132
Use: An identifier for a referenced line within a purchase order, issued by the Buyer.

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:				X	X

GrossPriceProductTradePrice — **Detailed information on the gross price of the item**

Data type: ram:TradePriceType
Occurrence: 0 .. 1
EN16931-ID: BT-148-00

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:			X	X	X

ChargeAmount — **Item gross price**

Data type: udt:AmountType
Occurrence: 1 .. 1
EN16931-ID: BT-148
Use: The unit price, exclusive of VAT, before subtracting Item price discount.
Business rule: BR-28 Price details

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:			X	X	X

BasisQuantity — **Item price base quantity**

Data type: udt:QuantityType
Occurrence: 0 .. 1
EN16931-ID: BT-149-1
Use: The number of item units to which the price applies.

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:			X	X	X

unitCode — **Item price base quantity unit of measure code**

Data type: xs:token
Usage note: The Item price base quantity unit of measure shall be the same as the Invoiced quantity unit of measure (BT-130).
EN16931-ID: BT-150-1
Use: The unit of measure that applies to the Item price base quantity.

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:			X	X	X

AppliedTradeAllowanceCharge <Price allowance> — **Price-related discounts**

Data type: ram:TradeAllowanceChargeType
Occurrence: 0 .. 1
EN16931-ID: BT-147-00
Use: Detailed information on discounts and charges

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:			X	X	X
Diverging cardinality:			0..1	0..1	0..n

ChargeIndicator — **Indicator for price allowance**

Data type: udt:IndicatorType
Occurrence: 1 .. 1
EN16931-ID: BT-147-01

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:			X	X	X

Indicator — **Indicator for price allowance, value**

Data type: xs:boolean
Usage note: Price allowance => false
Occurrence: 1 .. 1
EN16931-ID: BT-147-02

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:			X	X	X

ActualAmount — **Item price discount**

Data type: udt:AmountType
Usage note: Only applies if the discount is provided per unit and if it is not included in the Item gross price.
Occurrence: 1 .. 1
EN16931-ID: BT-147
Use: The total discount subtracted from the Item gross price to calculate the Item net price.

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	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:			X	X	X

NetPriceProductTradePrice — **Detailed information on the net price of the item**

Data type: ram:TradePriceType
Usage note: The net price includes all surchages and discounts, except for VAT.
Occurrence: 1 .. 1
EN16931-ID: BT-146-00

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:			X	X	X

ChargeAmount — **Item net price**

Data type: udt:AmountType
Usage note: The Item net price has to be equal with the Item gross price less the Item price discount.
Occurrence: 1 .. 1
EN16931-ID: BT-146
Use: The price of an item, exclusive of VAT, after subtracting item price discount.
Business rule: BR-26 Price details
Business rule: BR-27 Item net price

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:			X	X	X

BasisQuantity — **Item price base quantity**

Data type: udt:QuantityType
Occurrence: 0 .. 1
EN16931-ID: BT-149
Use: The number of item units to which the price applies.

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:			X	X	X

unitCode — **Item price base quantity unit of measure code**

Data type: xs:token
Usage note: The Item price base quantity unit of measure shall be the same as the Invoiced quantity unit of measure (BT-130).
EN16931-ID: BT-150
Use: The unit of measure that applies to the Item price base quantity.

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:			X	X	X

SpecifiedLineTradeDelivery — **Grouping of delivery details on line level**

Data type: ram:LineTradeDeliveryType
Occurrence: 1 .. 1
EN16931-ID: BT-129-00
Use: Grouping of delivery details on line level

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:			X	X	X

BilledQuantity — **Invoiced quantity**

Data type: udt:QuantityType
Occurrence: 1 .. 1
EN16931-ID: BT-129
Use: The quantity of items (goods or services) that is charged in the Invoice line.
Business rule: BR-22 Invoice line

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:			X	X	X

unitCode — **Invoiced quantity unit of measure**

Data type: xs:token
Usage note: The unit of measure shall be chosen from the lists in UN/ECE Recommendation N°. 20 “Codes for Units of Measure Used in International Trade” [7] and UN/ECE Recommendation N° 21 “Codes for Passengers, Types of Cargo, Packages and Packaging Materials (with Complementary Codes for Package Names)” [19] applying the method described in UN/ECE Rec N° 20 Intro 2.a). Note that in most cases it is not needed for Buyers and Sellers to implement these lists fully in their software. Sellers need only to support the units needed for their goods and services; Buyers only need to verify that the units used in the Invoice are equal to the units used in other documents (such as Contract, Catalogue, Order and Despatch advice).
Occurrence: required
EN16931-ID: BT-130
Use: The unit of measure that applies to the invoiced quantity.
Business rule: BR-23 Invoice line

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:			X	X	X

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SpecifiedLineTradeSettlement — **Grouping of billing information at line level**

Data type: ram:LineTradeSettlementType
Occurrence: 1 .. 1
EN16931-ID: BG-30-00
Use: Grouping of billing information at line level

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:			X	X	X

ApplicableTradeTax — **LINE VAT INFORMATION**

Data type: ram:TradeTaxType
Occurrence: 1 .. 1
EN16931-ID: BG-30
Use: A group of business terms providing information about the VAT applicable for the goods and services invoiced on the Invoice line.

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:			X	X	X

TypeCode — **Invoiced item VAT category code, Content**

Data type: qdt:TaxTypeCodeType
Usage note: For more information on the recommended codes, please refer to subclause 6.3.3.2 - Specification of VAT category codes.
Occurrence: 1 .. 1
EN16931-ID: BT-151-0
Use: The VAT category code for the invoiced item.

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:			X	X	X

CategoryCode — **Invoiced item VAT category code**

Data type: qdt:TaxCategoryCodeType
Usage note: The following entries of UNTDID 5305 [6] are used (further clarification between brackets):
- Standard rate (Liable for VAT in a standard way)
- Zero rated goods (Liable for VAT with a percentage rate of zero)
- Exempt from tax (VAT/IGIC/IPSI)
- VAT Reverse Charge (Reverse charge VAT/IGIC/IPSI rules apply)
- VAT exempt for intra community supply of goods (VAT/IGIC/IPSI not levied due to Intra-community supply rules)
- Free export item, tax not charged (VAT/IGIC/IPSI not levied due to export outside of the EU)
- Services outside scope of tax (Sale is not subject to VAT/IGIC/IPSI)
- Canary Islands General Indirect Tax (Liable for IGIC tax)
- Liable for IPSI (Ceuta/Melilla tax)

Occurrence: 1 .. 1
EN16931-ID: BT-151
Use: The VAT category code for the invoiced item.

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Business rule: BR-CO-4 Invoice line
Business rule: BR-AE-1 Reverse charge VAT
Business rule: BR-AE-2 Reverse charge VAT
Business rule: BR-AE-5 Reverse charge VAT
Business rule: BR-AE-8 Reverse charge VAT
Business rule: BR-E-1 Exempt from VAT
Business rule: BR-E-2 Exempt from VAT
Business rule: BR-E-5 Exempt from VAT
Business rule: BR-E-8 Exempt from VAT
Business rule: BR-G-1 VAT/IGIC/IPSI not levied due to export outside of the EU
Business rule: BR-G-2 VAT/IGIC/IPSI not levied due to export outside of the EU
Business rule: BR-G-5 VAT/IGIC/IPSI not levied due to export outside of the EU
Business rule: BR-G-8 VAT/IGIC/IPSI not levied due to export outside of the EU
Business rule: BR-IC-1 VAT/IGIC/IPSI not levied due to intra-community supply rules
Business rule: BR-IC-2 VAT/IGIC/IPSI not levied due to intra-community supply rules
Business rule: BR-IC-5 VAT/IGIC/IPSI not levied due to intra-community supply rules
Business rule: BR-IC-8 VAT/IGIC/IPSI not levied due to intra-community supply rules
Business rule: BR-IG-1 Liable for IGIC (Canary) tax
Business rule: BR-IG-2 Liable for IGIC (Canary) tax
Business rule: BR-IG-5 Liable for IGIC (Canary) tax
Business rule: BR-IG-8 Liable for IGIC (Canary) tax
Business rule: BR-IP-1 Liable for IPSI (Ceuta/Melilla) tax
Business rule: BR-IP-2 Liable for IPSI (Ceuta/Melilla) tax
Business rule: BR-IP-5 Liable for IPSI (Ceuta/Melilla) tax
Business rule: BR-IP-8 Liable for IPSI (Ceuta/Melilla) tax
Business rule: BR-O-1 Sale is not subject to VAT/IGIC/IPSI
Business rule: BR-O-2 Sale is not subject to VAT/IGIC/IPSI
Business rule: BR-O-5 Sale is not subject to VAT/IGIC/IPSI
Business rule: BR-O-8 Sale is not subject to VAT/IGIC/IPSI
Business rule: BR-O-12 Sale is not subject to VAT/IGIC/IPSI
Business rule: BR-S-1 Standard rated VAT
Business rule: BR-S-2 Standard rated VAT
Business rule: BR-S-5 Standard rated VAT
Business rule: BR-S-8 Standard rated VAT
Business rule: BR-Z-1 Zero rated VAT
Business rule: BR-Z-2 Zero rated VAT
Business rule: BR-Z-5 Zero rated VAT
Business rule: BR-Z-8 Zero rated VAT

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:			X	X	X

RateApplicablePercent **Invoiced item VAT rate**

Data type: udt:PercentType
Occurrence: 0 .. 1
EN16931-ID: BT-152
Use: The VAT rate, represented as percentage that applies to the invoiced item.

Business rule: BR-AE-5 Reverse charge VAT
Business rule: BR-E-5 Exempt from VAT
Business rule: BR-G-5 VAT/IGIC/IPSI not levied due to export outside of the EU
Business rule: BR-IC-5 VAT/IGIC/IPSI not levied due to intra-community supply rules
Business rule: BR-IG-5 Liable for IGIC (Canary) tax
Business rule: BR-IG-8 Liable for IGIC (Canary) tax
Business rule: BR-IP-5 Liable for IPSI (Ceuta/Melilla) tax
Business rule: BR-IP-8 Liable for IPSI (Ceuta/Melilla) tax
Business rule: BR-O-5 Sale is not subject to VAT/IGIC/IPSI
Business rule: BR-S-5 Standard rated VAT
Business rule: BR-S-8 Standard rated VAT
Business rule: BR-Z-5 Zero rated VAT

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:			X	X	X

BillingSpecifiedPeriod **INVOICE LINE PERIOD**

Data type: ram:SpecifiedPeriodType
Usage note: Is also called Invoice line delivery period.
Occurrence: 0 .. 1
EN16931-ID: BG-26
Use: A group of business terms providing information about the Invoice period relevant for the Invoice line.

Business rule: BR-CO-20 Invoice line period

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	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:			X	X	X

StartDateTime — **Start of the invoice line billing period**

Data type: udt:DateTimeType
Occurrence: 0 .. 1
EN16931-ID: BT-134-00

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:			X	X	X

DateTimeString — **Invoice line period start date**

Data type: extension (xs:string)
Usage note: The date is the first day of the period.
Occurrence: 1 .. 1
EN16931-ID: BT-134
Use: The date when the Invoice period for this Invoice line starts.

Business rule: BR-30 Invoice line period
Business rule: BR-CO-20 Invoice line period

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:			X	X	X

format — **Date, format**

Data type: xs:string
Usage note: Only value "102"
Occurrence: required
EN16931-ID: BT-134-0

Code	Code name
102	CCYYMMDD

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:			X	X	X

EndDateTime — **End of the invoice line billing period**

Data type: udt:DateTimeType
Occurrence: 0 .. 1
EN16931-ID: BT-135-00

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:			X	X	X

DateTimeString — **Invoice line period end date**

Data type: extension (xs:string)
Usage note: The date is the last day of the period.
Occurrence: 1 .. 1
EN16931-ID: BT-135
Use: The date when the Invoice period for this Invoice line ends.

Business rule: BR-30 Invoice line period
Business rule: BR-CO-20 Invoice line period

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:			X	X	X

format — **Date, format**

Data type: xs:string
Usage note: Only value "102"
Occurrence: required
EN16931-ID: BT-135-0

Code	Code name
102	CCYYMMDD

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:			X	X	X

SpecifiedTradeAllowanceCharge <Allowance> — **INVOICE LINE ALLOWANCES**

Data type: ram:TradeAllowanceChargeType
Occurrence: 0 .. unbounded
EN16931-ID: BG-27
Use: A group of business terms providing information about allowances applicable to the individual Invoice line.

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:			X	X	X

ChargeIndicator — **Indicator for allowance**

Data type: udt:IndicatorType
Occurrence: 1 .. 1
EN16931-ID: BG-27-0

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:			X	X	X

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Indicator — Indicator for price, value

Data type: xs:boolean
Usage note: Allowance => false
Occurrence: 1 .. 1
EN16931-ID: BG-27-1

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:			X	X	X

CalculationPercent — Invoice line allowance percentage

Data type: udt:PercentType
Occurrence: 0 .. 1
EN16931-ID: BT-138
Use: The percentage that may be used, in conjunction with the Invoice line allowance base amount, to calculate the Invoice line allowance amount.

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:			X	X	X

BasisAmount — Invoice line allowance base amount

Data type: udt:AmountType
Occurrence: 0 .. 1
EN16931-ID: BT-137
Use: The base amount that may be used, in conjunction with the Invoice line allowance percentage, to calculate the Invoice line allowance amount.

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:			X	X	X

ActualAmount — Invoice line allowance amount

Data type: udt:AmountType
Occurrence: 1 .. 1
EN16931-ID: BT-136
Use: The amount of an allowance, without VAT.
Business rule: BR-41 Invoice line allowances

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:			X	X	X

ReasonCode — Invoice line allowance reason code

Data type: qdt:AllowanceChargeReasonCodeType
Usage note: Use entries of the UNTDID 5189 code list [6]. The Invoice line level allowance reason code and the Invoice line level allowance reason shall indicate the same allowance reason.
Occurrence: 0 .. 1
EN16931-ID: BT-140
Use: The reason for the Invoice line allowance, expressed as a code.

Code	Code name
41	Bonus for works ahead of schedule
42	Other bonus
60	Manufacturer's consumer discount
62	Due to military status
63	Due to work accident
64	Special agreement
65	Production error discount
66	New outlet discount
67	Sample discount
68	End-of-range discount
70	Incoterm discount
71	Point of sales threshold allowance
88	Material surcharge/deduction
95	Discount
100	Special rebate
102	Fixed long term
103	Temporary
104	Standard
105	Yearly turnover

Business rule: BR-42 Invoice line allowances
Business rule: BR-CO-7 Invoice line allowances
Business rule: BR-CO-23 Invoice line allowances

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:			X	X	X

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Reason — **Invoice line allowance reason**

Data type: udt:TextType
Occurrence: 0 .. 1
EN16931-ID: BT-139
Use: The reason for the Invoice line allowance, expressed as text.

Business rule: BR-42 Invoice line allowances
Business rule: BR-CO-7 Invoice line allowances
Business rule: BR-CO-23 Invoice line allowances

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:			X	X	X

SpecifiedTradeAllowanceCharge <Charge> — **INVOICE LINE CHARGES**

Data type: ram:TradeAllowanceChargeType
Usage note: All charges and taxes are assumed to be liable to the same VAT rate as the Invoice line.
Occurrence: 0 .. unbounded
EN16931-ID: BG-28
Use: A group of business terms providing information about charges and taxes other than VAT applicable to the individual Invoice line.

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:			X	X	X

ChargeIndicator — **Indicator for charge**

Data type: udt:IndicatorType
Occurrence: 1 .. 1
EN16931-ID: BG-28-0

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:			X	X	X

Indicator — **Indicator for charge, value**

Data type: xs:boolean
Usage note: Charge => true
Occurrence: 1 .. 1
EN16931-ID: BG-28-1

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:			X	X	X

CalculationPercent — **Invoice line charge percentage**

Data type: udt:PercentType
Occurrence: 0 .. 1
EN16931-ID: BT-143
Use: The percentage that may be used, in conjunction with the Invoice line charge base amount, to calculate the Invoice line charge amount.

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:			X	X	X

BasisAmount — **Invoice line charge base amount**

Data type: udt:AmountType
Occurrence: 0 .. 1
EN16931-ID: BT-142
Use: The base amount that may be used, in conjunction with the Invoice line charge percentage, to calculate the Invoice line charge amount.

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:			X	X	X

ActualAmount — **Invoice line charge amount**

Data type: udt:AmountType
Occurrence: 1 .. 1
EN16931-ID: BT-141
Use: The amount of a charge, without VAT.

Business rule: BR-43 Invoice line charges

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:			X	X	X

ReasonCode — **Invoice line charge reason code**

Data type: qdt:AllowanceChargeReasonCodeType
Usage note: Use entries of the UNTDID 7161 code list [6]. The Invoice line charge reason code and the Invoice line charge reason shall indicate the same charge reason.
Occurrence: 0 .. 1
EN16931-ID: BT-145
Use: The reason for the Invoice line charge, expressed as a code.

Business rule: BR-44 Invoice line charges
Business rule: BR-CO-8 Invoice line charges
Business rule: BR-CO-24 Invoice line charges

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	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:			X	X	X

Reason — **Invoice line charge reason**

Data type: udt:TextType
Occurrence: 0 .. 1
EN16931-ID: BT-144
Use: The reason for the Invoice line charge, expressed as text.

Business rule: BR-44 Invoice line charges
Business rule: BR-CO-8 Invoice line charges
Business rule: BR-CO-24 Invoice line charges

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:			X	X	X

SpecifiedTradeSettlementLineMonetarySummation — **Detailed information about item totals**

Data type: ram:TradeSettlementLineMonetarySummationType
Occurrence: 1 .. 1
EN16931-ID: BT-131-00

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:			X	X	X

LineTotalAmount — **Invoice line net amount**

Data type: udt:AmountType
Usage note: The amount is “net” without VAT, i.e. inclusive of line level allowances and charges as well as other relevant taxes.
Occurrence: 1 .. 1
EN16931-ID: BT-131
Use: The total amount of the Invoice line.

Business rule: BR-24 Invoice line
Business rule: BR-CO-10 Document totals
Business rule: BR-CO-13 Document totals
Business rule: BR-AE-8 Reverse charge VAT
Business rule: BR-E-8 Exempt from VAT
Business rule: BR-G-8 VAT/IGIC/IPSI not levied due to export outside of the EU
Business rule: BR-IC-8 VAT/IGIC/IPSI not levied due to intra-community supply rules
Business rule: BR-IG-8 Liable for IGIC (Canary) tax
Business rule: BR-IP-8 Liable for IPSI (Ceuta/Melilla) tax
Business rule: BR-O-8 Sale is not subject to VAT/IGIC/IPSI
Business rule: BR-S-8 Standard rated VAT
Business rule: BR-Z-8 Zero rated VAT

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:			X	X	X

AdditionalReferencedDocument — **Object identifier at the invoice item level**

Data type: ram:ReferencedDocumentType
Occurrence: 0 .. 1
EN16931-ID: BT-128-00

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:				X	X
Diverging cardinality:				0..1	0..n

IssuerAssignedID — **Invoice line object identifier**

Data type: udt:IDType
Usage note: It may be a subscription number, telephone number, meter point etc., as applicable.
Occurrence: 1 .. 1
EN16931-ID: BT-128
Use: An identifier for an object on which the invoice line is based, given by the Seller.

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:				X	X

TypeCode — **Object identifier type code (fix value)**

Data type: qdt:DocumentCodeType
Occurrence: 1 .. 1
EN16931-ID: BT-128-0

Code	Code name
50	Validated priced tender
130	Invoicing data sheet
916	Related document

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:				X	X

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ReferenceTypeCode — **Scheme identifier**
Invoice line object identifier

Data type: qdt:ReferenceCodeType
Usage note: If it may be not clear for the receiver what scheme is used for the identifier, a conditional scheme identifier should be used that shall be chosen from the UNTDID 1153 code list [6] entries.
TypeCode = "130" invoice data sheet
Synonyme: Invoice line object identifier, type
Occurrence: 0 .. 1
EN16931-ID: BT-128-1
BT-128-1
Use: The identification scheme identifier of the Invoice line object identifier.

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:				X	X

ReceivableSpecifiedTradeAccountingAccount — **Detailed information on the accounting reference**

Data type: ram:TradeAccountingAccountType
Occurrence: 0 .. 1
EN16931-ID: BT-133-00

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:				X	X
Diverging cardinality:				0..1	0..n

ID — **Invoice line Buyer accounting reference**

Data type: udt:IDType
Usage note: If required, this reference shall be provided by the Buyer to the Seller prior to the issuing of the Invoice.
Occurrence: 1 .. 1
EN16931-ID: BT-133
Use: A textual value that specifies where to book the relevant data into the Buyer's financial accounts.

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:				X	X

ApplicableHeaderTradeAgreement — **Grouping of contract information**

Data type: ram:HeaderTradeAgreementType
Occurrence: 1 .. 1
EN16931-ID: BT-10-00
Use: Grouping of contract information

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:	X	X	X	X	X

BuyerReference — **Buyer reference**

Data type: udt:TextType
Usage note: The identifier is defined by the Buyer (e.g. contact ID, department, office id, project code), but provided by the Seller in the Invoice.
Occurrence: 0 .. 1
EN16931-ID: BT-10
Use: An identifier assigned by the Buyer used for internal routing purposes.

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:	X	X	X	X	X

SellerTradeParty — **SELLER**

Data type: ram:TradePartyType
Occurrence: 1 .. 1
EN16931-ID: BG-4
Use: A group of business terms providing information about the Seller.

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:	X	X	X	X	X

ID — **Seller identifier**

Data type: udt:IDType
Usage note: For many systems, the Seller identifier is a key piece of information. Multiple Seller identifiers may be assigned or specified. They may be differentiated by using various identification schemes. If no scheme is specified, it should be known by Buyer and Seller, e.g. a previously exchanged Buyer assigned identifier of the Seller.
Occurrence: 0 .. unbounded
EN16931-ID: BT-29
Use: An identification of the Seller.
Business rule: BR-CO-26 Seller

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:		X	X	X	X

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GlobalID — Seller global identifier

Data type: udt:IDType
Usage note: The seller's global ID is a unique identifier assigned to a seller by a global registration body.
Occurrence: 0 .. unbounded
EN16931-ID: BT-29-0
Use: The identification scheme identifier of the seller is a specific identifier given to the seller by a global registration authority.

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:		X	X	X	X

schemeID — Seller identifier identification scheme identifier

Data type: xs:token
Usage note: The identification scheme identifier shall be chosen from the entries of the list published by the ISO 6523 maintenance agency.
Occurrence: required
EN16931-ID: BT-29-1
Use: Scheme identifier

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:		X	X	X	X

Name — Seller name

Data type: udt:TextType
Occurrence: 1 .. 1
EN16931-ID: BT-27
Use: 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.
Business rule: BR-6 Seller

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:	X	X	X	X	X

Description — Seller additional legal information

Data type: udt:TextType
Usage note: Such as share capital.
Occurrence: 0 .. 1
EN16931-ID: BT-33
Use: Additional legal information relevant for the Seller.

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:				X	X

SpecifiedLegalOrganization — Details about the organization

Data type: ram:LegalOrganizationType
Occurrence: 0 .. 1
EN16931-ID: BT-30-00

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:	X	X	X	X	X

ID — Seller legal registration identifier

Data type: udt:IDType
Usage note: If no identification scheme is specified, it must be known by Buyer and Seller.
Occurrence: 0 .. 1
EN16931-ID: BT-30
Use: An identifier issued by an official registrar that identifies the Seller as a legal entity or person.
Business rule: BR-CO-26 Seller
Business rule: BR-S-2 Standard rated VAT

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:	X	X	X	X	X

schemeID — Scheme identifier

Data type: xs:token
Usage note: If used, the identification scheme shall be chosen from the entries of the list published by the ISO/IEC 6523 maintenance agency.
EN16931-ID: BT-30-1
Use: The identification scheme identifier of the Seller legal registration identifier.

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:	X	X	X	X	X

TradingBusinessName — Seller trading name

Data type: udt:TextType
Usage note: This may be used if different from the Seller name.
Occurrence: 0 .. 1
EN16931-ID: BT-28
Use: A name by which the Seller is known, other than Seller name (also known as Business name).

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	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:		X	X	X	X

DefinedTradeContact — **SELLER CONTACT**

Data type: ram:TradeContactType
Occurrence: 0 .. 1
EN16931-ID: BG-6
Use: A group of business terms providing contact information about the Seller.

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:				X	X

PersonName — **Seller contact point**

Data type: udt:TextType
Usage note: Such as person name, contact identification, department or office identification.
Occurrence: 0 .. 1
EN16931-ID: BT-41
Use: A contact point for a legal entity or person.

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:				X	X

DepartmentName — **Department name**

Data type: udt:TextType
Occurrence: 0 .. 1
EN16931-ID: BT-41-0

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:				X	X

TelephoneUniversalCommunication — **Detailed information about the seller phone number**

Data type: ram:UniversalCommunicationType
Occurrence: 0 .. 1
EN16931-ID: BT-42-00

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:				X	X

CompleteNumber — **Seller contact telephone number**

Data type: udt:TextType
Occurrence: 1 .. 1
EN16931-ID: BT-42
Use: A phone number for the contact point.

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:				X	X

EmailURIUniversalCommunication — **Detailed information about the seller email address**

Data type: ram:UniversalCommunicationType
Occurrence: 0 .. 1
EN16931-ID: BT-43-00

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:				X	X

URIID — **Seller contact email address**

Data type: udt:IDType
Occurrence: 1 .. 1
EN16931-ID: BT-43
Use: An e-mail address for the contact point.

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:				X	X

PostalTradeAddress — **SELLER POSTAL ADDRESS**

Data type: ram:TradeAddressType
Usage note: Sufficient components of the address are to be filled in order to comply to legal requirements.
Occurrence: 1 .. 1
EN16931-ID: BG-5
Use: A group of business terms providing information about the address of the Seller.
Business rule: BR-8 Seller

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:	X	X	X	X	X

PostcodeCode — **Seller post code**

Data type: udt:CodeType
Usage note: Such as a ZIP code or a post code.
Occurrence: 0 .. 1
EN16931-ID: BT-38
Use: The identifier for an addressable group of properties according to the relevant postal service.

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:	X	X	X	X	X

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LineOne — **Seller address line 1**

Data type: udt:TextType
Usage note: Usually the street name and number or post office box.
Occurrence: 0 .. 1
EN16931-ID: BT-35
Use: The main address line in an address.

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:	X	X	X	X	X

LineTwo — **Seller address line 2**

Data type: udt:TextType
Occurrence: 0 .. 1
EN16931-ID: BT-36
Use: An additional address line in an address that can be used to give further details supplementing the main line.

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:	X	X	X	X	X

LineThree — **Seller address line 3**

Data type: udt:TextType
Occurrence: 0 .. 1
EN16931-ID: BT-162
Use: An additional address line in an address that can be used to give further details supplementing the main line.

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:	X	X	X	X	X

CityName — **Seller city**

Data type: udt:TextType
Occurrence: 0 .. 1
EN16931-ID: BT-37
Use: The common name of the city, town or village, where the Seller address is located.

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:	X	X	X	X	X

CountryID — **Seller country code**

Data type: qdt:CountryIDType
Usage note: If no tax representative is specified, this is the country where VAT is liable. The lists of valid countries are registered with the ISO 3166-1 Maintenance agency, "Codes for the representation of names of countries and their subdivisions".
Occurrence: 1 .. 1
EN16931-ID: BT-40
Use: A code that identifies the country.
Business rule: BR-9 Seller

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:	X	X	X	X	X

CountrySubDivisionName — **Seller country subdivision**

Data type: udt:TextType
Usage note: Such as a region, a county, a state, a province, etc.
Occurrence: 0 .. 1
EN16931-ID: BT-39
Use: The subdivision of a country.

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:	X	X	X	X	X

URIUniversalCommunication — **Details about the electronic address**

Data type: ram:UniversalCommunicationType
Occurrence: 0 .. 1
EN16931-ID: BT-34-00

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:		X	X	X	X

URIID — **Seller electronic address**

Data type: udt:IDType
Occurrence: 1 .. 1
EN16931-ID: BT-34
Use: Identifies the Seller's electronic address to which a business document may be delivered.

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:		X	X	X	X

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schemeID — **Scheme identifier**

Data type: xs:token
Usage note: The scheme identifier shall be chosen from a list to be maintained by the Connecting Europe Facility.
Occurrence: required
EN16931-ID: BT-34-1
Use: The identification scheme identifier of the Seller electronic address

Business rule: BR-62 Seller electronic address

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:		X	X	X	X

SpecifiedTaxRegistration <BT-31 VAT Identifier> — **Detailed information on tax information of the seller**

Data type: ram:TaxRegistrationType
Occurrence: 0 .. 1
EN16931-ID: BT-31-00

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:	X	X	X	X	X

ID — **Seller VAT identifier**

Data type: udt:IDType
Usage note: VAT number prefixed by a country code. A VAT registered Supplier shall include his VAT ID, except when he uses a tax representative.
Occurrence: 1 .. 1
EN16931-ID: BT-31
Use: The Seller's VAT identifier (also known as Seller VAT identification number).

Business rule: BR-CO-9 VAT identifiers
Business rule: BR-CO-26 Seller
Business rule: BR-AE-2 Reverse charge VAT
Business rule: BR-AE-3 Reverse charge VAT
Business rule: BR-AE-4 Reverse charge VAT
Business rule: BR-E-2 Exempt from VAT
Business rule: BR-E-3 Exempt from VAT
Business rule: BR-E-4 Exempt from VAT
Business rule: BR-G-2 VAT/IGIC/IPSI not levied due to export outside of the EU
Business rule: BR-G-3 VAT/IGIC/IPSI not levied due to export outside of the EU
Business rule: BR-G-4 VAT/IGIC/IPSI not levied due to export outside of the EU
Business rule: BR-IC-2 VAT/IGIC/IPSI not levied due to intra-community supply rules
Business rule: BR-IC-3 VAT/IGIC/IPSI not levied due to intra-community supply rules
Business rule: BR-IC-4 VAT/IGIC/IPSI not levied due to intra-community supply rules
Business rule: BR-IG-2 Liable for IGIC (Canary) tax
Business rule: BR-IG-3 Liable for IGIC (Canary) tax
Business rule: BR-IG-4 Liable for IGIC (Canary) tax
Business rule: BR-IP-2 Liable for IPSI (Ceuta/Melilla) tax
Business rule: BR-IP-3 Liable for IPSI (Ceuta/Melilla) tax
Business rule: BR-IP-4 Liable for IPSI (Ceuta/Melilla) tax
Business rule: BR-O-2 Sale is not subject to VAT/IGIC/IPSI
Business rule: BR-O-3 Sale is not subject to VAT/IGIC/IPSI
Business rule: BR-O-4 Sale is not subject to VAT/IGIC/IPSI
Business rule: BR-S-2 Standard rated VAT
Business rule: BR-S-3 Standard rated VAT
Business rule: BR-S-4 Standard rated VAT
Business rule: BR-Z-2 Zero rated VAT
Business rule: BR-Z-3 Zero rated VAT
Business rule: BR-Z-4 Zero rated VAT

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:	X	X	X	X	X

schemeID — **Tax Scheme identifier**

Data type: xs:token
Usage note: VA = VAT ID
Occurrence: required
EN16931-ID: BT-31-0

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:	X	X	X	X	X

SpecifiedTaxRegistration <BT-32 Local Tax Identifier> — **Detailed information on tax information of the seller**

Data type: ram:TaxRegistrationType
Occurrence: 0 .. 1
EN16931-ID: BT-32-00

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:	X	X	X	X	X

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ID — **Seller tax registration identifier**

Data type: udt:IDType
Usage note: This information may affect how the Buyer settles the payment (such as for social security fees). E.g. in some countries, if the Seller is not registered as a tax paying entity then the Buyer is required to withhold the amount of the tax and pay it on behalf of the Seller.
Occurrence: 1 .. 1
EN16931-ID: BT-32
Use: 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.

Business rule:	BR-AE-2	Reverse charge VAT
Business rule:	BR-AE-3	Reverse charge VAT
Business rule:	BR-AE-4	Reverse charge VAT
Business rule:	BR-E-2	Exempt from VAT
Business rule:	BR-E-3	Exempt from VAT
Business rule:	BR-E-4	Exempt from VAT
Business rule:	BR-IG-2	Liable for IGIC (Canary) tax
Business rule:	BR-IG-3	Liable for IGIC (Canary) tax
Business rule:	BR-IG-4	Liable for IGIC (Canary) tax
Business rule:	BR-IP-2	Liable for IPSI (Ceuta/Melilla) tax
Business rule:	BR-IP-3	Liable for IPSI (Ceuta/Melilla) tax
Business rule:	BR-IP-4	Liable for IPSI (Ceuta/Melilla) tax
Business rule:	BR-S-3	Standard rated VAT
Business rule:	BR-S-4	Standard rated VAT
Business rule:	BR-Z-2	Zero rated VAT
Business rule:	BR-Z-3	Zero rated VAT
Business rule:	BR-Z-4	Zero rated VAT

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:	X	X	X	X	X

schemeID — **Tax Scheme identifier**

Data type: xs:token
Usage note: FC = Tax identifier (local)
Occurrence: required
EN16931-ID: BT-32-0

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:	X	X	X	X	X

BuyerTradeParty — **BUYER**

Data type: ram:TradePartyType
Occurrence: 1 .. 1
EN16931-ID: BG-7
Use: A group of business terms providing information about the Buyer.

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:	X	X	X	X	X

ID — **Buyer identifier**

Data type: udt:IDType
Usage note: If no scheme is specified, it must be known by Buyer and Seller.
Occurrence: 0 .. 1
EN16931-ID: BT-46
Use: An identifier of the Buyer.

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:		X	X	X	X

GlobalID — **Buyer global identifier**
Buyer global identifier

Data type: udt:IDType
Usage note: GloablID, if global identifier exists and can be stated in @schemeID, ID else
The global identifier of a buyer is the specific identification given to him by a global registry organization.
Occurrence: 0 .. 1
EN16931-ID: BT-46-0
BT-46-0
Use: The identification scheme identifier of the seller is a specific identifier given to the seller by a global registration authority.

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:		X	X	X	X

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schemeID — **Scheme identifier**

Data type: xs:token
Usage note: If used, the identification scheme shall be chosen from the entries of the list published by the ISO/IEC 6523 maintenance agency.
Occurrence: required
EN16931-ID: BT-46-1
Use: The identification scheme identifier of the Buyer identifier.

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:		X	X	X	X

Name — **Buyer name**

Data type: udt:TextType
Occurrence: 1 .. 1
EN16931-ID: BT-44
Use: The full name of the Buyer.
Business rule: BR-7 Buyer

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:	X	X	X	X	X

SpecifiedLegalOrganization — **Details about the organization**

Data type: ram:LegalOrganizationType
Occurrence: 0 .. 1
EN16931-ID: BT-47-00

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:	X	X	X	X	X

ID — **Buyer legal registration identifier**

Data type: udt:IDType
Usage note: If no identification scheme is specified, it should be known by Buyer and Seller, e.g. the identifier that is exclusively used in the applicable legal environment.
Occurrence: 0 .. 1
EN16931-ID: BT-47
Use: An identifier issued by an official registrar that identifies the Buyer as a legal entity or person.
Business rule: BR-AE-2 Reverse charge VAT
Business rule: BR-AE-3 Reverse charge VAT
Business rule: BR-AE-4 Reverse charge VAT

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:	X	X	X	X	X

schemeID — **Scheme identifier**

Data type: xs:token
Usage note: If used, the identification scheme shall be chosen from the entries of the list published by the ISO 6523 maintenance agency.
EN16931-ID: BT-47-1
Use: The identification scheme identifier of the Buyer legal registration identifier.

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:	X	X	X	X	X

TradingBusinessName — **Buyer trading name**

Data type: udt:TextType
Usage note: This may be used if different from the Buyer name.
Occurrence: 0 .. 1
EN16931-ID: BT-45
Use: A name by which the Buyer is known, other than Buyer name (also known as Business name).

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:				X	X

DefinedTradeContact — **BUYER CONTACT**

Data type: ram:TradeContactType
Usage note: Contacting details can be given by the Buyer at the time of the ordering or as master data exchanged prior to ordering. It is recommended not to use contacting details for the purpose of routing the received Invoice internally by the recipient; the Buyer reference identifier should be used for this purpose.
Occurrence: 0 .. 1
EN16931-ID: BG-9
Use: A group of business terms providing contact information relevant for the Buyer.

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:				X	X

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PersonName — **Buyer contact point**

Data type: udt:TextType
Usage note: Such as person name, contact identification, department or office identification.
Occurrence: 0 .. 1
EN16931-ID: BT-56
Use: A contact point for a legal entity or person.

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:				X	X

DepartmentName — **Department name**

Data type: udt:TextType
Occurrence: 0 .. 1
EN16931-ID: BT-56-0

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:				X	X

TelephoneUniversalCommunication — **Detailed information about the buyer phone number**

Data type: ram:UniversalCommunicationType
Occurrence: 0 .. 1
EN16931-ID: BT-57-00

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:				X	X

CompleteNumber — **Buyer contact telephone number**

Data type: udt:TextType
Occurrence: 1 .. 1
EN16931-ID: BT-57
Use: A phone number for the contact point.

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:				X	X

EmailURIUniversalCommunication — **Detailed information about the buyer email address**

Data type: ram:UniversalCommunicationType
Occurrence: 0 .. 1
EN16931-ID: BT-58-00

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:				X	X

URIID — **Buyer contact email address**

Data type: udt:IDType
Occurrence: 1 .. 1
EN16931-ID: BT-58
Use: An e-mail address for the contact point.

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:				X	X

PostalTradeAddress — **BUYER POSTAL ADDRESS**

Data type: ram:TradeAddressType
Usage note: Sufficient components of the address are to be filled in order to comply to legal requirements.
Occurrence: 1 .. 1
EN16931-ID: BG-8
Use: A group of business terms providing information about the postal address for the Buyer.
Business rule: BR-10 Buyer

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:	X	X	X	X	X
Diverging cardinality:		1..1	1..1	1..1	1..1

PostcodeCode — **Buyer post code**

Data type: udt:CodeType
Usage note: Such as a ZIP code or a post code.
Occurrence: 0 .. 1
EN16931-ID: BT-53
Use: The identifier for an addressable group of properties according to the relevant postal service.

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:		X	X	X	X

LineOne — **Buyer address line 1**

Data type: udt:TextType
Usage note: Usually the street name and number or post office box.
Occurrence: 0 .. 1
EN16931-ID: BT-50
Use: The main address line in an address.

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	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:		X	X	X	X

LineTwo — **Buyer address line 2**

Data type: udt:TextType
Occurrence: 0 .. 1
EN16931-ID: BT-51
Use: An additional address line in an address that can be used to give further details supplementing the main line.

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:		X	X	X	X

LineThree — **Buyer address line 3**

Data type: udt:TextType
Occurrence: 0 .. 1
EN16931-ID: BT-163
Use: An additional address line in an address that can be used to give further details supplementing the main line.

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:		X	X	X	X

CityName — **Buyer city**

Data type: udt:TextType
Occurrence: 0 .. 1
EN16931-ID: BT-52
Use: The common name of the city, town or village, where the Buyer's address is located.

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:		X	X	X	X

CountryID — **Buyer country code**

Data type: qdt:CountryIDType
Usage note: The lists of valid countries are registered with the ISO 3166-1 Maintenance agency, "Codes for the representation of names of countries and their subdivisions".
Occurrence: 1 .. 1
EN16931-ID: BT-55
Use: A code that identifies the country.
Business rule: BR-11 Buyer

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:		X	X	X	X

CountrySubDivisionName — **Buyer country subdivision**

Data type: udt:TextType
Usage note: Such as a region, a county, a state, a province, etc.
Occurrence: 0 .. 1
EN16931-ID: BT-54
Use: The subdivision of a country.

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:		X	X	X	X

URIUniversalCommunication — **Details about the electronic address**

Data type: ram:UniversalCommunicationType
Occurrence: 0 .. 1
EN16931-ID: BT-49-00

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:		X	X	X	X

URIID — **Buyer electronic address**

Data type: udt:IDType
Occurrence: 1 .. 1
EN16931-ID: BT-49
Use: Identifies the Buyer's electronic address to which a business document should be delivered.

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:		X	X	X	X

schemeID — **Scheme identifier**

Data type: xs:token
Usage note: The scheme identifier shall be chosen from a list to be maintained by the Connecting Europe Facility.
Occurrence: required
EN16931-ID: BT-49-1
Use: The identification scheme identifier of the Buyer electronic address.
Business rule: BR-63 Buyer electronic address

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:		X	X	X	X

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SpecifiedTaxRegistration — **Detailed information on buyer tax information**

Data type: ram:TaxRegistrationType
Occurrence: 0 .. 1
EN16931-ID: BT-48-00

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:		X	X	X	X

ID — **Buyer VAT identifier**

Data type: udt:IDType
Usage note: VAT number prefixed by a country code based on EN ISO 3166-1 "Codes for the representation of names of countries and their subdivisions"
Occurrence: 1 .. 1
EN16931-ID: BT-48
Use: The Buyer's VAT identifier (also known as Buyer VAT identification number).

Business rule: BR-CO-9 VAT identifiers
Business rule: BR-AE-2 Reverse charge VAT
Business rule: BR-AE-3 Reverse charge VAT
Business rule: BR-AE-4 Reverse charge VAT
Business rule: BR-IC-2 VAT/IGIC/IPSI not levied due to intra-community supply rules
Business rule: BR-IC-3 VAT/IGIC/IPSI not levied due to intra-community supply rules
Business rule: BR-IC-4 VAT/IGIC/IPSI not levied due to intra-community supply rules
Business rule: BR-O-2 Sale is not subject to VAT/IGIC/IPSI
Business rule: BR-O-3 Sale is not subject to VAT/IGIC/IPSI
Business rule: BR-O-4 Sale is not subject to VAT/IGIC/IPSI

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:		X	X	X	X

schemeID — **Tax Scheme identifier**

Data type: xs:token
Usage note: VA = VAT ID
Occurrence: required
EN16931-ID: BT-48-0

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:		X	X	X	X

SellerTaxRepresentativeTradeParty — **SELLER TAX REPRESENTATIVE PARTY**

Data type: ram:TradePartyType
Occurrence: 0 .. 1
EN16931-ID: BG-11
Use: A group of business terms providing information about the Seller's tax representative.

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:		X	X	X	X

Name — **Seller tax representative name**

Data type: udt:TextType
Occurrence: 1 .. 1
EN16931-ID: BT-62
Use: The full name of the Seller's tax representative party.

Business rule: BR-18 Seller tax representative

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:		X	X	X	X

PostalTradeAddress — **SELLER TAX REPRESENTATIVE POSTAL ADDRESS**

Data type: ram:TradeAddressType
Usage note: The seller tax representative name/postal address shall be provided in the invoice, if the seller has a tax representative who is liable to pay the VAT due. Sufficient components of the address are to be filled in order to comply to legal requirements.
Occurrence: 1 .. 1
EN16931-ID: BG-12
Use: A group of business terms providing information about the postal address for the tax representative party.

Business rule: BR-19 Seller tax representative

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:		X	X	X	X

PostcodeCode — **Tax representative post code**

Data type: udt:CodeType
Usage note: Such as a ZIP code or a post code.
Occurrence: 0 .. 1
EN16931-ID: BT-67
Use: The identifier for an addressable group of properties according to the relevant postal service.

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:		X	X	X	X

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LineOne — **Tax representative address line 1**

Data type: udt:TextType
Usage note: Usually the street name and number or the post office box.
Occurrence: 0 .. 1
EN16931-ID: BT-64
Use: The main address line in an address.

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:		X	X	X	X

LineTwo — **Tax representative address line 2**

Data type: udt:TextType
Occurrence: 0 .. 1
EN16931-ID: BT-65
Use: An additional address line in an address that can be used to give further details supplementing the main line.

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:		X	X	X	X

LineThree — **Tax representative address line 3**

Data type: udt:TextType
Occurrence: 0 .. 1
EN16931-ID: BT-164
Use: An additional address line in an address that can be used to give further details supplementing the main line.

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:		X	X	X	X

CityName — **Tax representative city**

Data type: udt:TextType
Occurrence: 0 .. 1
EN16931-ID: BT-66
Use: The common name of the city, town or village, where the tax representative address is located.

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:		X	X	X	X

CountryID — **Tax representative country code**

Data type: qdt:CountryIDType
Usage note: Country where VAT is liable. The lists of valid countries are registered with the ISO 3166-1 Maintenance agency, "Codes for the representation of names of countries and their subdivisions".
Occurrence: 1 .. 1
EN16931-ID: BT-69
Use: A code that identifies the country.
Business rule: BR-20 Seller tax representative

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:		X	X	X	X

CountrySubDivisionName — **Tax representative country subdivision**

Data type: udt:TextType
Usage note: Such as a region, a county, a state, a province, etc.
Occurrence: 0 .. 1
EN16931-ID: BT-68
Use: The subdivision of a country.

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:		X	X	X	X

SpecifiedTaxRegistration — **Detailed information on tax information**

Data type: ram:TaxRegistrationType
Occurrence: 1 .. 1
EN16931-ID: BT-63-00

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:		X	X	X	X

ID — **Seller tax representative VAT identifier**

Data type: udt:IDType
Usage note: VAT number prefixed by a country code based on EN ISO 3166-1 "Codes for the representation of names of countries and their subdivisions".
Occurrence: 1 .. 1
EN16931-ID: BT-63
Use: The VAT identifier of the Seller's tax representative party.

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Business rule: BR-56 Seller tax representative
Business rule: BR-CO-9 VAT identifiers
Business rule: BR-AE-2 Reverse charge VAT
Business rule: BR-AE-3 Reverse charge VAT
Business rule: BR-AE-4 Reverse charge VAT
Business rule: BR-E-2 Exempt from VAT
Business rule: BR-E-3 Exempt from VAT
Business rule: BR-E-4 Exempt from VAT
Business rule: BR-G-2 VAT/IGIC/IPSI not levied due to export outside of the EU
Business rule: BR-G-3 VAT/IGIC/IPSI not levied due to export outside of the EU
Business rule: BR-G-4 VAT/IGIC/IPSI not levied due to export outside of the EU
Business rule: BR-IC-2 VAT/IGIC/IPSI not levied due to intra-community supply rules
Business rule: BR-IC-3 VAT/IGIC/IPSI not levied due to intra-community supply rules
Business rule: BR-IC-4 VAT/IGIC/IPSI not levied due to intra-community supply rules
Business rule: BR-IG-2 Liable for IGIC (Canary) tax
Business rule: BR-IG-3 Liable for IGIC (Canary) tax
Business rule: BR-IG-4 Liable for IGIC (Canary) tax
Business rule: BR-IP-2 Liable for IPSI (Ceuta/Melilla) tax
Business rule: BR-IP-3 Liable for IPSI (Ceuta/Melilla) tax
Business rule: BR-IP-4 Liable for IPSI (Ceuta/Melilla) tax
Business rule: BR-O-2 Sale is not subject to VAT/IGIC/IPSI
Business rule: BR-O-3 Sale is not subject to VAT/IGIC/IPSI
Business rule: BR-O-4 Sale is not subject to VAT/IGIC/IPSI
Business rule: BR-S-2 Standard rated VAT
Business rule: BR-S-3 Standard rated VAT
Business rule: BR-S-4 Standard rated VAT
Business rule: BR-Z-2 Zero rated VAT
Business rule: BR-Z-3 Zero rated VAT
Business rule: BR-Z-4 Zero rated VAT

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:		X	X	X	X

schemeID — **Tax Scheme identifier**

Data type: xs:token
Usage note: VA = VAT ID
Occurrence: required
EN16931-ID: BT-63-0

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:		X	X	X	X

SellerOrderReferencedDocument — **Details about the associated order confirmation**

Data type: ram:ReferencedDocumentType
Occurrence: 0 .. 1
EN16931-ID: BT-14-00

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:				X	X

IssuerAssignedID — **Sales order reference**

Data type: udt:IDType
Occurrence: 1 .. 1
EN16931-ID: BT-14
Use: An identifier of a referenced sales order, issued by the Seller.

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:				X	X

BuyerOrderReferencedDocument — **Details of the associated order**

Data type: ram:ReferencedDocumentType
Occurrence: 0 .. 1
EN16931-ID: BT-13-00

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:	X	X	X	X	X

IssuerAssignedID — **Purchase order reference**

Data type: udt:IDType
Occurrence: 1 .. 1
EN16931-ID: BT-13
Use: An identifier of a referenced purchase order, issued by the Buyer.

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:	X	X	X	X	X

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ContractReferencedDocument — **Details of the associated contract**

Data type: ram:ReferencedDocumentType
Occurrence: 0 .. 1
EN16931-ID: BT-12-00

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:		X	X	X	X

IssuerAssignedID — **Contract reference**

Data type: udt:IDType
Usage note: The contract identifier should be unique in the context of the specific trading relationship and for a defined time period.
Occurrence: 1 .. 1
EN16931-ID: BT-12
Use: The identification of a contract.

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:		X	X	X	X

AdditionalReferencedDocument <Additional supporting documents> — **ADDITIONAL SUPPORTING DOCUMENTS**

Data type: ram:ReferencedDocumentType
Usage note: The additional supporting documents can be used for both referencing a document number which is expected to be known by the receiver, an external document (referenced by a URL) or as an embedded document (such as a time report in pdf). The option to link to an external document will be needed, for example in the case of large attachments and/or when sensitive information, e.g. person-related services, has to be separated from the Invoice itself.
Occurrence: 0 .. unbounded
EN16931-ID: BG-24
Use: A group of business terms providing information about additional supporting documents substantiating the claims made in the Invoice.

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:				X	X

IssuerAssignedID — **Supporting document reference**

Data type: udt:IDType
Occurrence: 1 .. 1
EN16931-ID: BT-122
Use: An identifier of the supporting document.
Business rule: BR-52 Additional supporting documents

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:				X	X

URIID — **External document location**

Data type: udt:IDType
Usage note: A means of locating the resource including its primary access mechanism, e.g. http:// or ftp://.
External document location shall be used if the Buyer requires additional information to support the Invoice. External documents do not form part of the invoice. Risks can be involved when accessing external documents.
Occurrence: 0 .. 1
EN16931-ID: BT-124
Use: The URL (Uniform Resource Locator) that identifies where the external document is located.

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:				X	X

TypeCode — **Referenced document type**

Data type: qdt:DocumentCodeType
Usage note: The code 916 "Additional supporting documents" shall be used to refer to the identification of additional supporting documents (BT-122).
Occurrence: 1 .. 1
EN16931-ID: BT-122-0

Code	*Code name*
916	Related document

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:				X	X

Name — **Supporting document description**

Data type: udt:TextType
Usage note: Such as: timesheet, usage report etc.
Occurrence: 0 .. 1
EN16931-ID: BT-123
Use: A description of the supporting document.

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:				X	X

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AttachmentBinaryObject — Attached document

Data type: udt:BinaryObjectType
Usage note: Attached document is used when documentation shall be stored with the Invoice for future reference or audit purposes.
Occurrence: 0 .. 1
EN16931-ID: BT-125
Use: An attached document embedded as binary object or sent together with the invoice.

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:				X	X

mimeCode — Attached document Mime code

Data type: xs:token
Usage note: Allowed mime codes:
- application/pdf
- image/png
- image/jpeg
- text/csv
- application/vnd.openxmlformatsofficedocument.spreadsheetml.sheet
- application/vnd.oasis.opendocument.spreadsheet

Occurrence: required
EN16931-ID: BT-125-1
Use: The mime code of the attached document.

Code	Code name
application/pdf	pdf
application/vnd.oasis.opendocument.spreadsheet	vnd.oasis.opendocument.spreadsheet
application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	vnd.openxmlformats-officedocument.spreadsheetml.sheet
image/jpeg	jpeg
image/png	png
text/csv	csv

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:				X	X

filename — Attached document Filename

Data type: xs:string
Occurrence: required
EN16931-ID: BT-125-2
Use: The file name of the attached document

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:				X	X

AdditionalReferencedDocument <BT-17-Tender or lot reference> — Details on tender or lot reference

Data type: ram:ReferencedDocumentType
Occurrence: 0 .. unbounded
EN16931-ID: BT-17-00

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:				X	X

IssuerAssignedID — Tender or lot reference

Data type: udt:IDType
Usage note: In some countries a reference to the call for tender that has led to the contract shall be provided.
Occurrence: 1 .. 1
EN16931-ID: BT-17
Use: The identification of the call for tender or lot the invoice relates to.

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:				X	X

TypeCode — Referenced document type

Data type: qdt:DocumentCodeType
Usage note: The code 50 "Price/sales catalogue response" shall be used to refer to the tendering or batch. (BT-17)
Occurrence: 1 .. 1
EN16931-ID: BT-17-0

Code	Code name
50	Validated priced tender

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:				X	X

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AdditionalReferencedDocument <BT-18-Invoiced object identifier> — **Details on invoiced object identifier**

Data type: ram:ReferencedDocumentType
Occurrence: 0 .. unbounded
EN16931-ID: BT-18-00

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:				X	X

IssuerAssignedID — **Invoiced object identifier**

Data type: udt:IDType
Usage note: It may be a subscription number, telephone number, meter point, vehicle, person etc., as applicable.
Occurrence: 1 .. 1
EN16931-ID: BT-18
Use: An identifier for an object on which the invoice is based, given by the Seller.

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:				X	X

TypeCode — **Referenced document type**

Data type: qdt:DocumentCodeType
Usage note: The code 130 "invoice data" shall be used to refer to the identifier of an object given by the seller (BT-18).
Occurrence: 1 .. 1
EN16931-ID: BT-18-0

Code	*Code name*
130	Invoicing data sheet

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:				X	X

ReferenceTypeCode — **Scheme identifier**

Data type: qdt:ReferenceCodeType
Usage note: If it may be not clear for the receiver what scheme is used for the identifier, a onditional scheme identifier should be used that shall be chosen from the UNTDID 1153 code list [6] entries.
Occurrence: 0 .. 1
EN16931-ID: BT-18-1
Use: The identification scheme identifier of the Invoiced object identifier.

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:				X	X

SpecifiedProcuringProject — **Details about a project reference**

Data type: ram:ProcuringProjectType
Occurrence: 0 .. 1
EN16931-ID: BT-11-00

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:				X	X

ID — **Project reference**

Data type: udt:IDType
Occurrence: 1 .. 1
EN16931-ID: BT-11
Use: The identification of the project the invoice refers to.

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:				X	X

Name — **Project name**

Data type: udt:TextType
Usage note: Default = "Project reference"
Occurrence: 1 .. 1
EN16931-ID: BT-11-0
Use: The identification of the project the invoice refers to

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:				X	X

ApplicableHeaderTradeDelivery — **Grouping of delivery details**

Data type: ram:HeaderTradeDeliveryType
Occurrence: 1 .. 1
EN16931-ID: BG-13-00

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:	X	X	X	X	X

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ShipToTradeParty — DELIVERY INFORMATION

Data type: ram:TradePartyType
Occurrence: 0 .. 1
EN16931-ID: BG-13
Use: A group of business terms providing information about where and when the goods and services invoiced are delivered.

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:		X	X	X	X

ID — Deliver to location identifier

Data type: udt:IDType
Usage note: If no scheme is specified, it should be known by Buyer and Seller, e.g. a previously exchanged Buyer or Seller assigned identifier.
Occurrence: 0 .. 1
EN16931-ID: BT-71
Use: An identifier for the location at which the goods and services are delivered.

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:		X	X	X	X

GlobalID — Deliver to location global identifier

Data type: udt:IDType
Occurrence: 0 .. 1
EN16931-ID: BT-71-0

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:		X	X	X	X

schemeID — Scheme identifier

Data type: xs:token
Usage note: If used, the identification scheme shall be chosen from the entries of the list published by the ISO/IEC 6523 maintenance agency.
Occurrence: required
EN16931-ID: BT-71-1
Use: The identification scheme identifier of the Deliver to location identifier.

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:		X	X	X	X

Name — Deliver to party name

Data type: udt:TextType
Usage note: Shall be used if the Deliver to party is different from the Buyer.
Occurrence: 0 .. 1
EN16931-ID: BT-70
Use: The name of the party to which the goods and services are delivered.

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:		X	X	X	X

PostalTradeAddress — DELIVER TO ADDRESS

Data type: ram:TradeAddressType
Usage note: In the case of pick-up, the deliver to address is the pick-up address. Sufficient components of the address are to be filled to comply with legal requirements.
Occurrence: 0 .. 1
EN16931-ID: BG-15
Use: A group of business terms providing information about the address to which goods and services invoiced were or are delivered.

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:		X	X	X	X

PostcodeCode — Deliver to post code

Data type: udt:CodeType
Usage note: Such as a ZIP code or a post code.
Occurrence: 0 .. 1
EN16931-ID: BT-78
Use: The identifier for an addressable group of properties according to the relevant postal service.

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:		X	X	X	X

LineOne — Deliver to address line 1

Data type: udt:TextType
Usage note: Usually the street name and number.
Occurrence: 0 .. 1
EN16931-ID: BT-75
Use: The main address line in an address.

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	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:		X	X	X	X

LineTwo — **Deliver to address line 2**

Data type: udt:TextType
Occurrence: 0 .. 1
EN16931-ID: BT-76
Use: An additional address line in an address that can be used to give further details supplementing the main line.

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:		X	X	X	X

LineThree — **Deliver to address line 3**

Data type: udt:TextType
Occurrence: 0 .. 1
EN16931-ID: BT-165
Use: An additional address line in an address that can be used to give further details supplementing the main line.

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:		X	X	X	X

CityName — **Deliver to city**

Data type: udt:TextType
Occurrence: 0 .. 1
EN16931-ID: BT-77
Use: The common name of the city, town or village, where the deliver to address is located.

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:		X	X	X	X

CountryID — **Deliver to country code**

Data type: qdt:CountryIDType
Usage note: The lists of valid countries are registered with the ISO 3166-1 Maintenance agency, "Codes for the representation of names of countries and their subdivisions".
Occurrence: 1 .. 1
EN16931-ID: BT-80
Use: A code that identifies the country.
Business rule: BR-57 Deliver to address
Business rule: BR-IC-12 VAT/IGIC/IPSI not levied due to intra-community supply rules

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:		X	X	X	X

CountrySubDivisionName — **Deliver to country subdivision**

Data type: udt:TextType
Usage note: Such as a region, a county, a state, a province, etc.
Occurrence: 0 .. 1
EN16931-ID: BT-79
Use: The subdivision of a country.

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:		X	X	X	X

ActualDeliverySupplyChainEvent — **Detailed information about the actual Delivery**

Data type: ram:SupplyChainEventType
Occurrence: 0 .. 1
EN16931-ID: BT-72-000

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:		X	X	X	X

OccurrenceDateTime — **Actual delivery date, Content**

Data type: udt:DateTimeType
Usage note: In Germany, the date of delivery and performance is a mandatory information on invoices. This can also be indicated at item level, but must in any case be indicated here.
Occurrence: 1 .. 1
EN16931-ID: BT-72-00
Use: The date on which the delivery is made.

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:		X	X	X	X

DateTimeString — **Actual delivery date**

Data type: extension (xs:string)
Occurrence: 1 .. 1
EN16931-ID: BT-72
Use: The date on which the supply of goods or services was made or completed.
Business rule: BR-IC-11 VAT/IGIC/IPSI not levied due to intra-community supply rules

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:		X	X	X	X

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format — **Date, format**

Data type: xs:string
Usage note: Only value "102"
Occurrence: required
EN16931-ID: BT-72-0

Code	*Code name*
102	CCYYMMDD

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:		X	X	X	X

DespatchAdviceReferencedDocument — **Detailed information on the corresponding despatch advice**

Data type: ram:ReferencedDocumentType
Occurrence: 0 .. 1
EN16931-ID: BT-16-00

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:		X	X	X	X

IssuerAssignedID — **Despatch advice reference**

Data type: udt:IDType
Occurrence: 1 .. 1
EN16931-ID: BT-16
Use: An identifier of a referenced despatch advice.

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:		X	X	X	X

ReceivingAdviceReferencedDocument — **Detailed information about the associated goods receipt**

Data type: ram:ReferencedDocumentType
Occurrence: 0 .. 1
EN16931-ID: BT-15-00

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:				X	X

IssuerAssignedID — **Receiving advice reference**

Data type: udt:IDType
Occurrence: 1 .. 1
EN16931-ID: BT-15
Use: An identifier of a referenced receiving advice.

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:				X	X

ApplicableHeaderTradeSettlement — **DIRECT DEBIT**

Data type: ram:HeaderTradeSettlementType
Usage note: This group may be used to give prior notice in the invoice that payment will be made through a SEPA or other direct debit initiated by the Seller, in accordance with the rules of the SEPA or other direct debit scheme.
Occurrence: 1 .. 1
EN16931-ID: BG-19
Use: A group of business terms to specify a direct debit.

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:	X	X	X	X	X

CreditorReferenceID — **Bank assigned creditor identifier**

Data type: udt:IDType
Usage note: Used in order to pre-notify the Buyer of a SEPA direct debit.
Occurrence: 0 .. 1
EN16931-ID: BT-90
Use: Unique banking reference identifier of the Payee or Seller assigned by the Payee or Seller bank.

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:		X	X	X	X

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PaymentReference — Remittance information

Data type: udt:TextType

Usage note: Used for creditor's critical reconciliation information. This information element helps the Seller to assign an incoming payment to the relevant payment process. When specifying the textual value, which is commonly the invoice number of the invoice being paid, but may be another seller reference, the buyer should indicate this reference in his payment order when executing the payment. In a payment transaction this reference is transferred back to the Seller as Remittance Information.

In order to allow for automatic processing of cross-border SEPA payments, only Latin characters should be used in this field, with a maximum of 140 characters. Referencesection 1.4 of the SEPA credit transfer and SEPA direct debit scheme implementation guides [13] and [14] for details of the allowed characters. Other rules may apply for SEPA payments within national borders.

If remittance information is structured according to the ISO 11649:2009 standard [16] for Structured RF Creditor Reference, it shall be mapped to the Structured Remittance Information Creditor Reference field in SEPA payments messages.
If remittance information is structured according to the EACT standard for automated reconciliation [17], it shall be mapped to the Unstructured Remittance Information field in SEPA payments messages."

If remittance information is to be mapped to the End To End Identification field or to the Structured Remittance Information Creditor Reference field in SEPA payments messages, then in addition to the Latin character set restriction, the content shall not start or end with a '/' and the content shall not contain '//'s. See reference [15].

Occurrence: 0 .. 1

EN16931-ID: BT-83

Use: A textual value used to establish a link between the payment and the Invoice, issued by the Seller.

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:		X	X	X	X

TaxCurrencyCode — VAT accounting currency code

Data type: qdt:CurrencyCodeType

Usage note: Shall be used in combination with the Total VAT amount in accounting currency (BT-111) when the VAT accounting currency code differs from the Invoice currency code.
The lists of valid currencies are registered with the ISO 4217 Maintenance Agency "Codes for the representation of currencies and funds". Please refer to Article 230 of the Council Directive 2006/112/EC [2] for more information.

Occurrence: 0 .. 1

EN16931-ID: BT-6

Use: The currency used for VAT accounting and reporting purposes as accepted or required in the country of the Seller.

Business rule: BR-53 Document totals

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:		X	X	X	X

InvoiceCurrencyCode — Invoice currency code

Data type: qdt:CurrencyCodeType

Usage note: Only one currency shall be used in the Invoice, except for the Total VAT amount in accounting currency (BT-111) in accordance with article 230 of Directive 2006/112/EC on VAT.
The lists of valid currencies are registered with the ISO 4217 Maintenance Agency "Codes for the representation of currencies and funds".

Occurrence: 1 .. 1

EN16931-ID: BT-5

Use: The currency in which all Invoice amounts are given, except for the Total VAT amount in accounting currency.

Business rule: BR-5 Invoice

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:	X	X	X	X	X

PayeeTradeParty — PAYEE

Data type: ram:TradePartyType

Usage note: The role of Payee may be fulfilled by another party then the Seller, e.g. a factoring service.

Occurrence: 0 .. 1

EN16931-ID: BG-10

Use: A group of business terms providing information about the Payee, i.e. the role that receives the payment.

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:		X	X	X	X

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ID — **Payee identifier**

Data type: udt:IDType
Usage note: If no scheme is specified, it should be known by Buyer and Seller, e.g. a previously exchanged Buyer or Seller assigned identifier.
Occurrence: 0 .. 1
EN16931-ID: BT-60
Use: An identifier for the Payee.

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:		X	X	X	X

GlobalID — **Payee global identifier**

Data type: udt:IDType
Synonyme: GLN, DUNS, BIC,ODETTE, ...
Occurrence: 0 .. 1
EN16931-ID: BT-60-0

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:		X	X	X	X

schemeID — **Scheme identifier**

Data type: xs:token
Usage note: If used, the identification scheme shall be chosen from the entries of the list published by the ISO/IEC 6523 maintenance agency.
Occurrence: required
EN16931-ID: BT-60-1
Use: The identification scheme identifier of the Payee identifier.

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:		X	X	X	X

Name — **Payee name**

Data type: udt:TextType
Usage note: Shall be used when the Payee is different from the Seller (but may also be the Seller name).
Occurrence: 1 .. 1
EN16931-ID: BT-59
Use: The name of the Payee.
Business rule: BR-17 Payee

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:		X	X	X	X

SpecifiedLegalOrganization — **Details about the organization**

Data type: ram:LegalOrganizationType
Occurrence: 0 .. 1
EN16931-ID: BT-61-00

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:		X	X	X	X

ID — **Payee legal registration identifier**

Data type: udt:IDType
Usage note: If no scheme is specified, it should be known by Buyer and Seller, e.g. the identifier that is exclusively used in the applicable legal environment.
Occurrence: 0 .. 1
EN16931-ID: BT-61
Use: An identifier issued by an official registrar that identifies the Payee as a legal entity or person.

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:		X	X	X	X

schemeID — **Scheme identifier**

Data type: xs:token
Usage note: If used, the identification scheme shall be chosen from the entries of the list published by the ISO/IEC 6523 maintenance agency.
EN16931-ID: BT-61-1
Use: The identification scheme identifier of the Payee legal registration identifier.

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:		X	X	X	X

SpecifiedTradeSettlementPaymentMeans — **PAYMENT INSTRUCTIONS**

Data type: ram:TradeSettlementPaymentMeansType
Occurrence: 0 .. unbounded
EN16931-ID: BG-16
Use: A group of business terms providing information about the payment.

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:		X	X	X	X

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TypeCode — **Payment means type code**

Data type: qdt:PaymentMeansCodeType
Usage note: Entries from the UNTDID 4461 code list [6] shall be used. Distinction should be made between SEPA and non-SEPA payments, and between credit payments, direct debits, card payments and other instruments.
Occurrence: 1 .. 1
EN16931-ID: BT-81
Use: The means, expressed as code, for how a payment is expected to be or has been settled.
Business rule: BR-49 Payment instructions
Business rule: BR-61 Payment instructions

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:		X	X	X	X

Information — **Payment means text**

Data type: udt:TextType
Usage note: Such as cash, credit transfer, direct debit, credit card, etc.
Occurrence: 0 .. 1
EN16931-ID: BT-82
Use: The means, expressed as text, for how a payment is expected to be or has been settled.

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:				X	X

ApplicableTradeSettlementFinancialCard — **PAYMENT CARD INFORMATION**

Data type: ram:TradeSettlementFinancialCardType
Usage note: Only used if the Buyer has opted to pay by using a payment card such as a credit or debit card.
Occurrence: 0 .. 1
EN16931-ID: BG-18
Use: A group of business terms providing information about card used for payment contemporaneous with invoice issuance.

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:				X	X

ID — **Payment card primary account number**

Data type: udt:IDType
Usage note: In accordance with card payments security standards an invoice should never include a full card primary account number. At the moment PCI Security Standards Council has defined following: The first 6 digits and last 4 digits are the maximum number of digits to be shown.
Occurrence: 1 .. 1
EN16931-ID: BT-87
Use: The Primary Account Number (PAN) of the card used for payment.
Business rule: BR-51 Card information

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:				X	X

CardholderName — **Payment card holder name**

Data type: udt:TextType
Occurrence: 0 .. 1
EN16931-ID: BT-88
Use: The name of the payment card holder.

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:				X	X

PayerPartyDebtorFinancialAccount — **Buyer bank information**

Data type: ram:DebtorFinancialAccountType
Occurrence: 0 .. 1
EN16931-ID: BT-91-00

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:		X	X	X	X

IBANID — **Debited account identifier**

Data type: udt:IDType
Occurrence: 1 .. 1
EN16931-ID: BT-91
Use: The account to be debited by the direct debit.

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:		X	X	X	X

PayeePartyCreditorFinancialAccount — **CREDIT TRANSFER**

Data type: ram:CreditorFinancialAccountType
Occurrence: 0 .. 1
EN16931-ID: BG-17
Use: A group of business terms to specify credit transfer payments.

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	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:		X	X	X	X

IBANID — **Payment account identifier**

Data type: udt:IDType
Usage note: Such as IBAN (in case of SEPA payment) or a national account number.
Occurrence: 0 .. 1
EN16931-ID: BT-84
Use: A unique identifier of the financial payment account, at a payment service provider, to which payment should be made.

Business rule: BR-50 Account information
Business rule: BR-61 Payment instructions

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:		X	X	X	X

AccountName — **Payment account name**

Data type: udt:TextType
Occurrence: 0 .. 1
EN16931-ID: BT-85
Use: The name of the payment account, at a payment service provider, to which payment should be made.

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:				X	X

ProprietaryID — **National account number (not SEPA)**

Data type: udt:IDType
Usage note: Use IBANID when appropriate, otherwise use ProprietaryID
Occurrence: 0 .. 1
EN16931-ID: BT-84-0

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:		X	X	X	X

PayeeSpecifiedCreditorFinancialInstitution — **Seller bank information**

Data type: ram:CreditorFinancialInstitutionType
Occurrence: 0 .. 1
EN16931-ID: BT-86-00

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:				X	X

BICID — **Payment service provider identifier**

Data type: udt:IDType
Usage note: Such as a BIC or a national clearing code where required. No identification scheme to be used.
Occurrence: 1 .. 1
EN16931-ID: BT-86
Use: An identifier for the payment service provider where a payment account is located.

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:				X	X

ApplicableTradeTax — **VAT BREAKDOWN**

Data type: ram:TradeTaxType
Occurrence: 1 .. unbounded
EN16931-ID: BG-23
Use: A group of business terms providing information about VAT breakdown by different categories, rates and exemption reasons

Business rule: BR-CO-18 VAT breakdown
Business rule: BR-O-11 Sale is not subject to VAT/IGIC/IPSI

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:		X	X	X	X

CalculatedAmount — **VAT category tax amount**

Data type: udt:AmountType
Usage note: Calculated by multiplying the VAT category taxable amount with the VAT category rate for the relevant VAT category.
Occurrence: 1 .. 1
EN16931-ID: BT-117
Use: The total VAT amount for a given VAT category.

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Business rule: BR-46 VAT breakdown
Business rule: BR-CO-14 Document totals
Business rule: BR-CO-17 VAT breakdown
Business rule: BR-AE-9 Reverse charge VAT
Business rule: BR-E-9 Exempt from VAT
Business rule: BR-G-9 VAT/IGIC/IPSI not levied due to export outside of the EU
Business rule: BR-IC-9 VAT/IGIC/IPSI not levied due to intra-community supply rules
Business rule: BR-IG-9 Liable for IGIC (Canary) tax
Business rule: BR-IP-9 Liable for IPSI (Ceuta/Melilla) tax
Business rule: BR-O-9 Sale is not subject to VAT/IGIC/IPSI
Business rule: BR-S-9 Standard rated VAT
Business rule: BR-Z-9 Zero rated VAT

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:		X	X	X	X

TypeCode — Type of tax (code)

Data type: qdt:TaxTypeCodeType
Usage note: The VAT category code and the VAT category rate shall be consistent. For more information on the recommended codes, please refer to subclause 6.3.3.2 - Specification of VAT category codes.
Occurrence: 1 .. 1
EN16931-ID: BT-118-0
Use: Coded identification of a VAT category.

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:		X	X	X	X

ExemptionReason — VAT exemption reason text

Data type: udt:TextType
Usage note: Articles 226 items 11 to 15 Directive 2006/112/EC [2].
Occurrence: 0 .. 1
EN16931-ID: BT-120
Use: A textual statement of the reason why the amount is exempted from VAT or why no VAT is being charged

Business rule: BR-AE-10 Reverse charge VAT
Business rule: BR-E-10 Exempt from VAT
Business rule: BR-G-10 VAT/IGIC/IPSI not levied due to export outside of the EU
Business rule: BR-IC-10 VAT/IGIC/IPSI not levied due to intra-community supply rules
Business rule: BR-IG-10 Liable for IGIC (Canary) tax
Business rule: BR-IP-10 Liable for IPSI (Ceuta/Melilla) tax
Business rule: BR-O-10 Sale is not subject to VAT/IGIC/IPSI
Business rule: BR-S-10 Standard rated VAT
Business rule: BR-Z-10 Zero rated VAT

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:		X	X	X	X

BasisAmount — VAT category taxable amount

Data type: udt:AmountType
Usage note: The sum of Invoice line net amount minus allowances plus charges on document level which are subject to a specific VAT category code and VAT category rate (if the VAT category rate is applicable).
Occurrence: 1 .. 1
EN16931-ID: BT-116
Use: Sum of all taxable amounts subject to a specific VAT category code and VAT category rate (if the VAT category rate is applicable).

Business rule: BR-45 VAT breakdown
Business rule: BR-CO-17 VAT breakdown
Business rule: BR-AE-8 Reverse charge VAT
Business rule: BR-E-8 Exempt from VAT
Business rule: BR-G-8 VAT/IGIC/IPSI not levied due to export outside of the EU
Business rule: BR-IC-8 VAT/IGIC/IPSI not levied due to intra-community supply rules
Business rule: BR-IG-8 Liable for IGIC (Canary) tax
Business rule: BR-IG-9 Liable for IGIC (Canary) tax
Business rule: BR-IP-8 Liable for IPSI (Ceuta/Melilla) tax
Business rule: BR-IP-9 Liable for IPSI (Ceuta/Melilla) tax
Business rule: BR-O-8 Sale is not subject to VAT/IGIC/IPSI
Business rule: BR-S-8 Standard rated VAT
Business rule: BR-S-9 Standard rated VAT
Business rule: BR-Z-8 Zero rated VAT

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:		X	X	X	X

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CategoryCode — **VAT category code**

Data type: qdt:TaxCategoryCodeType
Usage note: The following entries of UNTDID 5305 [6] are used (further clarification between brackets):
- Standard rate (Liable for VAT in a standard way)
- Zero rated goods (Liable for VAT with a percentage rate of zero)
- Exempt from tax (VAT/IGIC/IPSI)
- VAT Reverse Charge (Reverse charge VAT/IGIC/IPSI rules apply)
- VAT exempt for intra community supply of goods (VAT/IGIC/IPSI not levied due to Intra-community supply rules)
- Free export item, tax not charged (VAT/IGIC/IPSI not levied due to export outside of the EU)
- Services outside scope of tax (Sale is not subject to VAT/IGIC/IPSI)
- Canary Islands General Indirect Tax (Liable for IGIC tax)
- Liable for IPSI (Ceuta/Melilla tax)

Occurrence: 1 .. 1
EN16931-ID: BT-118
Use: Coded identification of a VAT category.

Business rule:	BR-47	VAT breakdown
Business rule:	BR-AE-1	Reverse charge VAT
Business rule:	BR-AE-8	Reverse charge VAT
Business rule:	BR-AE-9	Reverse charge VAT
Business rule:	BR-AE-10	Reverse charge VAT
Business rule:	BR-E-1	Exempt from VAT
Business rule:	BR-E-8	Exempt from VAT
Business rule:	BR-E-9	Exempt from VAT
Business rule:	BR-E-10	Exempt from VAT
Business rule:	BR-G-1	VAT/IGIC/IPSI not levied due to export outside of the EU
Business rule:	BR-G-8	VAT/IGIC/IPSI not levied due to export outside of the EU
Business rule:	BR-G-9	VAT/IGIC/IPSI not levied due to export outside of the EU
Business rule:	BR-G-10	VAT/IGIC/IPSI not levied due to export outside of the EU
Business rule:	BR-IC-1	VAT/IGIC/IPSI not levied due to intra-community supply rules
Business rule:	BR-IC-8	VAT/IGIC/IPSI not levied due to intra-community supply rules
Business rule:	BR-IC-9	VAT/IGIC/IPSI not levied due to intra-community supply rules
Business rule:	BR-IC-10	VAT/IGIC/IPSI not levied due to intra-community supply rules
Business rule:	BR-IC-11	VAT/IGIC/IPSI not levied due to intra-community supply rules
Business rule:	BR-IC-12	VAT/IGIC/IPSI not levied due to intra-community supply rules
Business rule:	BR-IG-1	Liable for IGIC (Canary) tax
Business rule:	BR-IG-8	Liable for IGIC (Canary) tax
Business rule:	BR-IG-9	Liable for IGIC (Canary) tax
Business rule:	BR-IG-10	Liable for IGIC (Canary) tax
Business rule:	BR-IP-1	Liable for IPSI (Ceuta/Melilla) tax
Business rule:	BR-IP-8	Liable for IPSI (Ceuta/Melilla) tax
Business rule:	BR-IP-9	Liable for IPSI (Ceuta/Melilla) tax
Business rule:	BR-IP-10	Liable for IPSI (Ceuta/Melilla) tax
Business rule:	BR-O-1	Sale is not subject to VAT/IGIC/IPSI
Business rule:	BR-O-8	Sale is not subject to VAT/IGIC/IPSI
Business rule:	BR-O-9	Sale is not subject to VAT/IGIC/IPSI
Business rule:	BR-O-10	Sale is not subject to VAT/IGIC/IPSI
Business rule:	BR-O-11	Sale is not subject to VAT/IGIC/IPSI
Business rule:	BR-O-12	Sale is not subject to VAT/IGIC/IPSI
Business rule:	BR-O-13	Sale is not subject to VAT/IGIC/IPSI
Business rule:	BR-O-14	Sale is not subject to VAT/IGIC/IPSI
Business rule:	BR-S-1	Standard rated VAT
Business rule:	BR-S-8	Standard rated VAT
Business rule:	BR-S-10	Standard rated VAT
Business rule:	BR-Z-1	Zero rated VAT
Business rule:	BR-Z-8	Zero rated VAT
Business rule:	BR-Z-9	Zero rated VAT
Business rule:	BR-Z-10	Zero rated VAT

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:		X	X	X	X

ExemptionReasonCode — **VAT exemption reason code**

Data type: udt:CodeType
Usage note: Code list issued and maintained by the Connecting Europe Facility.
Occurrence: 0 .. 1
EN16931-ID: BT-121
Use: A coded statement of the reason for why the amount is exempted from VAT.

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Business rule: BR-AE-10 Reverse charge VAT
Business rule: BR-E-10 Exempt from VAT
Business rule: BR-G-10 VAT/IGIC/IPSI not levied due to export outside of the EU
Business rule: BR-IC-10 VAT/IGIC/IPSI not levied due to intra-community supply rules
Business rule: BR-IG-10 Liable for IGIC (Canary) tax
Business rule: BR-IP-10 Liable for IPSI (Ceuta/Melilla) tax
Business rule: BR-O-10 Sale is not subject to VAT/IGIC/IPSI
Business rule: BR-S-10 Standard rated VAT
Business rule: BR-Z-10 Zero rated VAT

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:		X	X	X	X

TaxPointDate — Tax due date

Data type: udt:DateType
Usage note: This does not apply in Germany. Use date of delivery instead.
Occurrence: 0 .. 1
EN16931-ID: BT-7-00

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:				X	X

DateString — Value added tax point date

Data type: extension (xs:string)
Usage note: The tax point is usually the date goods were supplied or services completed (the 'basic tax point'). There are some variations. Please refer to Article 226 (7) of the Council Directive 2006/112/EC [2] for more information.
This element is required if the Value added tax point date is different from the Invoice issue date.
Both Buyer and Seller should use the Tax Point Date when provided by the Seller. The use of BT-7 and BT-8 is mutually exclusive.
Occurrence: 1 .. 1
EN16931-ID: BT-7
Use: 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.

Business rule: BR-CO-3 Invoice

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:				X	X

format — Date, format

Data type: xs:string
Usage note: Only value "102"
Occurrence: required
EN16931-ID: BT-7-0

Code	*Code name*
102	CCYYMMDD

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:				X	X

DueDateTypeCode — Value added tax point date code

Data type: qdt:TimeReferenceCodeType
Usage note: The code shall distinguish between the following entries of UNTDID 2005 [6]:
- Invoice docment issue date
- Delivery date, actual
- Payment date. The Value added tax point date code is used if the Value added tax point date is not known when the invoice is issued. The use of BT-8 and BT-7 is mutually exclusive.

Occurrence: 0 .. 1
EN16931-ID: BT-8
Use: The code of the date when the VAT becomes accountable for the Seller and for the Buyer.

Code	*Code name*
5	Date of invoice
29	Date of delivery of goods to establishments/domicile/site
72	Payment date

Business rule: BR-CO-3 Invoice

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:		X	X	X	X

RateApplicablePercent — VAT category rate

Data type: udt:PercentType
Usage note: The VAT category code and the VAT category rate shall be consistent.
Occurrence: 0 .. 1
EN16931-ID: BT-119
Use: The VAT rate, represented as percentage that applies for the relevant VAT category.

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Business rule: BR-48 VAT breakdown
Business rule: BR-CO-17 VAT breakdown
Business rule: BR-IG-8 Liable for IGIC (Canary) tax
Business rule: BR-IG-9 Liable for IGIC (Canary) tax
Business rule: BR-IP-8 Liable for IPSI (Ceuta/Melilla) tax
Business rule: BR-IP-9 Liable for IPSI (Ceuta/Melilla) tax
Business rule: BR-S-8 Standard rated VAT
Business rule: BR-S-9 Standard rated VAT

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:		X	X	X	X

BillingSpecifiedPeriod — INVOICING PERIOD

Data type: ram:SpecifiedPeriodType
Usage note: Used to indicate when the period covered by the invoice starts and when it ends. Also called delivery period.
Occurrence: 0 .. 1
EN16931-ID: BG-14
Use: A group of business terms providing information on the invoice period.

Business rule: BR-CO-19 Delivery or invoice period

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:		X	X	X	X

StartDateTime — Invoicing period start date

Data type: udt:DateTimeType
Occurrence: 0 .. 1
EN16931-ID: BT-73-00

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:		X	X	X	X

DateTimeString — Invoicing period start date

Data type: extension (xs:string)
Usage note: The initial date of delivery of goods or services.
Occurrence: 1 .. 1
EN16931-ID: BT-73
Use: The date when the Invoice period starts.

Business rule: BR-29 Invoicing period
Business rule: BR-30 Invoice line period
Business rule: BR-CO-19 Delivery or invoice period
Business rule: BR-IC-11 VAT/IGIC/IPSI not levied due to intra-community supply rules

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:		X	X	X	X

format — Date, format

Data type: xs:string
Usage note: Only value "102"
Occurrence: required
EN16931-ID: BT-73-0

Code	Code name
102	CCYYMMDD

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:		X	X	X	X

EndDateTime — Invoicing period end date

Data type: udt:DateTimeType
Occurrence: 0 .. 1
EN16931-ID: BT-74-00

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:		X	X	X	X

DateTimeString — Invoicing period end date

Data type: extension (xs:string)
Usage note: The date on which the delivery of goods or services was completed.
Occurrence: 1 .. 1
EN16931-ID: BT-74
Use: The date when the Invoice period ends.

Business rule: BR-29 Invoicing period
Business rule: BR-30 Invoice line period
Business rule: BR-CO-19 Delivery or invoice period
Business rule: BR-IC-11 VAT/IGIC/IPSI not levied due to intra-community supply rules

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:		X	X	X	X

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format — **Date, format**

Data type: xs:string
Usage note: Only value "102"
Occurrence: required
EN16931-ID: BT-74-0

Code	*Code name*
102	CCYYMMDD

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:		X	X	X	X

SpecifiedTradeAllowanceCharge <Document Level Allowances> — **DOCUMENT LEVEL ALLOWANCES**

Data type: ram:TradeAllowanceChargeType
Usage note: Deductions, such as withheld tax may also be specified in this group.
Occurrence: 0 .. unbounded
EN16931-ID: BG-20
Use: A group of business terms providing information about allowances applicable to the Invoice as a whole.

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:		X	X	X	X

ChargeIndicator — **Indicator for allowance**

Data type: udt:IndicatorType
Occurrence: 1 .. 1
EN16931-ID: BG-20-0

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:		X	X	X	X

Indicator — **Indicator for allowance, value**

Data type: xs:boolean
Usage note: Allowance => false
Occurrence: 1 .. 1
EN16931-ID: BG-20-1

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:		X	X	X	X

CalculationPercent — **Document level allowance percentage**

Data type: udt:PercentType
Occurrence: 0 .. 1
EN16931-ID: BT-94
Use: The percentage that may be used, in conjunction with the document level allowance base amount, to calculate the document level allowance amount.

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:		X	X	X	X

BasisAmount — **Document level allowance base amount**

Data type: udt:AmountType
Occurrence: 0 .. 1
EN16931-ID: BT-93
Use: The base amount that may be used, in conjunction with the document level allowance percentage, to calculate the document level allowance amount.

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:		X	X	X	X

ActualAmount — **Document level allowance amount**

Data type: udt:AmountType
Occurrence: 1 .. 1
EN16931-ID: BT-92
Use: The amount of an allowance, without VAT.

Business rule: BR-31 Document level allowances
Business rule: BR-CO-11 Document totals
Business rule: BR-AE-8 Reverse charge VAT
Business rule: BR-E-8 Exempt from VAT
Business rule: BR-G-8 VAT/IGIC/IPSI not levied due to export outside of the EU
Business rule: BR-IC-8 VAT/IGIC/IPSI not levied due to intra-community supply rules
Business rule: BR-IG-8 Liable for IGIC (Canary) tax
Business rule: BR-IP-8 Liable for IPSI (Ceuta/Melilla) tax
Business rule: BR-O-8 Sale is not subject to VAT/IGIC/IPSI
Business rule: BR-S-8 Standard rated VAT
Business rule: BR-Z-8 Zero rated VAT
Business rule: BR-CO-13 Document totals

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:		X	X	X	X

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ReasonCode — Document level allowance reason code

Data type: qdt:AllowanceChargeReasonCodeType
Usage note: Use entries of the UNTDID 5189 code list [6]. The Document level allowance reason code and the Document level allowance reason shall indicate the same allowance reason.
Occurrence: 0 .. 1
EN16931-ID: BT-98
Use: The reason for the document level allowance, expressed as a code.

Code	*Code name*
41	Bonus for works ahead of schedule
42	Other bonus
60	Manufacturer's consumer discount
62	Due to military status
63	Due to work accident
64	Special agreement
65	Production error discount
66	New outlet discount
67	Sample discount
68	End-of-range discount
70	Incoterm discount
71	Point of sales threshold allowance
88	Material surcharge/deduction
95	Discount
100	Special rebate
102	Fixed long term
103	Temporary
104	Standard
105	Yearly turnover

Business rule: BR-33 Document level allowances
Business rule: BR-CO-5 Document level allowances
Business rule: BR-CO-21 Document level allowances

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:		X	X	X	X

Reason — Document level allowance reason

Data type: udt:TextType
Occurrence: 0 .. 1
EN16931-ID: BT-97
Use: The reason for the document level allowance, expressed as text.

Business rule: BR-33 Document level allowances
Business rule: BR-CO-5 Document level allowances
Business rule: BR-CO-21 Document level allowances

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:		X	X	X	X

CategoryTradeTax — VAT type code for document level allowances

Data type: ram:TradeTaxType
Usage note: Value = VAT
Occurrence: 1 .. 1
EN16931-ID: BT-95-00

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:		X	X	X	X

TypeCode — Type of tax (code)

Data type: qdt:TaxTypeCodeType
Usage note: Fixed value = "VAT"
Occurrence: 1 .. 1
EN16931-ID: BT-95-0

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:		X	X	X	X

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CategoryCode — **Document level allowance VAT category code**

Data type: qdt:TaxCategoryCodeType
Usage note: The following entries of UNTDID 5305 [6] are used (further clarification between brackets):
- Standard rate (Liable for VAT in a standard way)
- Zero rated goods (Liable for VAT with a percentage rate of zero)
- Exempt from tax (VAT/IGIC/IPSI)
- VAT Reverse Charge (Reverse charge VAT/IGIC/IPSI rules apply)
- VAT exempt for intra community supply of goods (VAT/IGIC/IPSI not levied due to Intra-community supply rules)
- Free export item, tax not charged (VAT/IGIC/IPSI not levied due to export outside of the EU)
- Services outside scope of tax (Sale is not subject to VAT/IGIC/IPSI)
- Canary Islands General Indirect Tax (Liable for IGIC tax)
- Liable for IPSI (Ceuta/Melilla tax)

Occurrence: 1 .. 1
EN16931-ID: BT-95
Use: A coded identification of what VAT category applies to the document level allowance.

Business rule:	BR-32	Document level allowances
Business rule:	BR-AE-1	Reverse charge VAT
Business rule:	BR-AE-3	Reverse charge VAT
Business rule:	BR-AE-6	Reverse charge VAT
Business rule:	BR-AE-8	Reverse charge VAT
Business rule:	BR-E-1	Exempt from VAT
Business rule:	BR-E-3	Exempt from VAT
Business rule:	BR-E-6	Exempt from VAT
Business rule:	BR-E-8	Exempt from VAT
Business rule:	BR-G-1	VAT/IGIC/IPSI not levied due to export outside of the EU
Business rule:	BR-G-3	VAT/IGIC/IPSI not levied due to export outside of the EU
Business rule:	BR-G-6	VAT/IGIC/IPSI not levied due to export outside of the EU
Business rule:	BR-G-8	VAT/IGIC/IPSI not levied due to export outside of the EU
Business rule:	BR-IC-1	VAT/IGIC/IPSI not levied due to intra-community supply rules
Business rule:	BR-IC-3	VAT/IGIC/IPSI not levied due to intra-community supply rules
Business rule:	BR-IC-6	VAT/IGIC/IPSI not levied due to intra-community supply rules
Business rule:	BR-IC-8	VAT/IGIC/IPSI not levied due to intra-community supply rules
Business rule:	BR-IG-1	Liable for IGIC (Canary) tax
Business rule:	BR-IG-3	Liable for IGIC (Canary) tax
Business rule:	BR-IG-6	Liable for IGIC (Canary) tax
Business rule:	BR-IG-8	Liable for IGIC (Canary) tax
Business rule:	BR-IP-1	Liable for IPSI (Ceuta/Melilla) tax
Business rule:	BR-IP-3	Liable for IPSI (Ceuta/Melilla) tax
Business rule:	BR-IP-6	Liable for IPSI (Ceuta/Melilla) tax
Business rule:	BR-IP-8	Liable for IPSI (Ceuta/Melilla) tax
Business rule:	BR-O-1	Sale is not subject to VAT/IGIC/IPSI
Business rule:	BR-O-3	Sale is not subject to VAT/IGIC/IPSI
Business rule:	BR-O-6	Sale is not subject to VAT/IGIC/IPSI
Business rule:	BR-O-8	Sale is not subject to VAT/IGIC/IPSI
Business rule:	BR-O-13	Sale is not subject to VAT/IGIC/IPSI
Business rule:	BR-S-1	Standard rated VAT
Business rule:	BR-S-3	Standard rated VAT
Business rule:	BR-S-6	Standard rated VAT
Business rule:	BR-S-8	Standard rated VAT
Business rule:	BR-Z-1	Zero rated VAT
Business rule:	BR-Z-3	Zero rated VAT
Business rule:	BR-Z-6	Zero rated VAT

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:		X	X	X	X

RateApplicablePercent — **Document level allowance VAT rate**

Data type: udt:PercentType
Occurrence: 0 .. 1
EN16931-ID: BT-96
Use: The VAT rate, represented as percentage that applies to the document level allowance.

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Business rule: BR-AE-6 Reverse charge VAT
Business rule: BR-E-6 Exempt from VAT
Business rule: BR-G-6 VAT/IGIC/IPSI not levied due to export outside of the EU
Business rule: BR-IC-6 VAT/IGIC/IPSI not levied due to intra-community supply rules
Business rule: BR-IG-6 Liable for IGIC (Canary) tax
Business rule: BR-IG-8 Liable for IGIC (Canary) tax
Business rule: BR-IP-6 Liable for IPSI (Ceuta/Melilla) tax
Business rule: BR-IP-8 Liable for IPSI (Ceuta/Melilla) tax
Business rule: BR-O-6 Sale is not subject to VAT/IGIC/IPSI
Business rule: BR-S-6 Standard rated VAT
Business rule: BR-S-8 Standard rated VAT
Business rule: BR-Z-6 Zero rated VAT

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:		X	X	X	X

SpecifiedTradeAllowanceCharge <Document Level Charges> — DOCUMENT LEVEL CHARGES

Data type: ram:TradeAllowanceChargeType
Occurrence: 0 .. unbounded
EN16931-ID: BG-21
Use: A group of business terms providing information about charges and taxes other than VAT, applicable to the Invoice as a whole.

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:		X	X	X	X

ChargeIndicator — Indicator for charge

Data type: udt:IndicatorType
Occurrence: 1 .. 1
EN16931-ID: BG-21-0

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:		X	X	X	X

Indicator — Indicator for charge, value

Data type: xs:boolean
Usage note: Charge => true
Occurrence: 1 .. 1
EN16931-ID: BG-21-1

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:		X	X	X	X

CalculationPercent — Document level charge percentage

Data type: udt:PercentType
Occurrence: 0 .. 1
EN16931-ID: BT-101
Use: The percentage that may be used, in conjunction with the document level charge base amount, to calculate the document level charge amount.

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:		X	X	X	X

BasisAmount — Document level charge base amount

Data type: udt:AmountType
Occurrence: 0 .. 1
EN16931-ID: BT-100
Use: The base amount that may be used, in conjunction with the document level charge percentage, to calculate the document level charge amount.

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:		X	X	X	X

ActualAmount — Document level charge amount

Data type: udt:AmountType
Occurrence: 1 .. 1
EN16931-ID: BT-99
Use: The amount of a charge, without VAT.

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Business rule: BR-36 Document level charges
Business rule: BR-CO-12 Document totals
Business rule: BR-AE-8 Reverse charge VAT
Business rule: BR-E-8 Exempt from VAT
Business rule: BR-G-8 VAT/IGIC/IPSI not levied due to export outside of the EU
Business rule: BR-IC-8 VAT/IGIC/IPSI not levied due to intra-community supply rules
Business rule: BR-IG-8 Liable for IGIC (Canary) tax
Business rule: BR-IP-8 Liable for IPSI (Ceuta/Melilla) tax
Business rule: BR-O-8 Sale is not subject to VAT/IGIC/IPSI
Business rule: BR-S-8 Standard rated VAT
Business rule: BR-Z-8 Zero rated VAT
Business rule: BR-CO-13 Document totals

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:		X	X	X	X

ReasonCode — Document level charge reason code

Data type: qdt:AllowanceChargeReasonCodeType
Usage note: Use entries of the UNTDID 7161 code list [6]. The Document level charge reason code and the Document level charge reason shall indicate the same charge reason.
Occurrence: 0 .. 1
EN16931-ID: BT-105
Use: The reason for the document level charge, expressed as a code.

Business rule: BR-38 Document level charges
Business rule: BR-CO-6 Document level allowances
Business rule: BR-CO-22 Document level charge

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:		X	X	X	X

Reason — Document level charge reason

Data type: udt:TextType
Occurrence: 0 .. 1
EN16931-ID: BT-104
Use: The reason for the document level charge, expressed as text.

Business rule: BR-38 Document level charges
Business rule: BR-CO-6 Document level allowances
Business rule: BR-CO-22 Document level charge

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:		X	X	X	X

CategoryTradeTax — Detailed information on tax information

Data type: ram:TradeTaxType
Occurrence: 1 .. 1
EN16931-ID: BT-102-00
Use: A finite sequence of characters.

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:		X	X	X	X

TypeCode — Type of tax (code)

Data type: qdt:TaxTypeCodeType
Usage note: Fixed value = "VAT"
Occurrence: 1 .. 1
EN16931-ID: BT-102-0

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:		X	X	X	X

CategoryCode — Document level charge VAT category code

Data type: qdt:TaxCategoryCodeType
Usage note: The following entries of UNTDID 5305 [6] are used (further clarification between brackets):
- Standard rate (Liable for VAT in a standard way)
- Zero rated goods (Liable for VAT with a percentage rate of zero)
- Exempt from tax (VAT/IGIC/IPSI)
- VAT Reverse Charge (Reverse charge VAT/IGIC/IPSI rules apply)
- VAT exempt for intra community supply of goods (VAT/IGIC/IPSI not levied due to Intra-community supply rules)
- Free export item, tax not charged (VAT/IGIC/IPSI not levied due to export outside of the EU)
- Services outside scope of tax (Sale is not subject to VAT/IGIC/IPSI)
- Canary Islands General Indirect Tax (Liable for IGIC tax)
- Liable for IPSI (Ceuta/Melilla tax)

Occurrence: 1 .. 1
EN16931-ID: BT-102
Use: A coded identification of what VAT category applies to the document level charge.

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Business rule:	BR-37	Document level charges
Business rule:	BR-AE-1	Reverse charge VAT
Business rule:	BR-AE-4	Reverse charge VAT
Business rule:	BR-AE-7	Reverse charge VAT
Business rule:	BR-AE-8	Reverse charge VAT
Business rule:	BR-E-1	Exempt from VAT
Business rule:	BR-E-4	Exempt from VAT
Business rule:	BR-E-7	Exempt from VAT
Business rule:	BR-E-8	Exempt from VAT
Business rule:	BR-G-1	VAT/IGIC/IPSI not levied due to export outside of the EU
Business rule:	BR-G-4	VAT/IGIC/IPSI not levied due to export outside of the EU
Business rule:	BR-G-7	VAT/IGIC/IPSI not levied due to export outside of the EU
Business rule:	BR-G-8	VAT/IGIC/IPSI not levied due to export outside of the EU
Business rule:	BR-IC-1	VAT/IGIC/IPSI not levied due to intra-community supply rules
Business rule:	BR-IC-4	VAT/IGIC/IPSI not levied due to intra-community supply rules
Business rule:	BR-IC-7	VAT/IGIC/IPSI not levied due to intra-community supply rules
Business rule:	BR-IC-8	VAT/IGIC/IPSI not levied due to intra-community supply rules
Business rule:	BR-IG-1	Liable for IGIC (Canary) tax
Business rule:	BR-IG-4	Liable for IGIC (Canary) tax
Business rule:	BR-IG-7	Liable for IGIC (Canary) tax
Business rule:	BR-IG-8	Liable for IGIC (Canary) tax
Business rule:	BR-IP-1	Liable for IPSI (Ceuta/Melilla) tax
Business rule:	BR-IP-4	Liable for IPSI (Ceuta/Melilla) tax
Business rule:	BR-IP-7	Liable for IPSI (Ceuta/Melilla) tax
Business rule:	BR-IP-8	Liable for IPSI (Ceuta/Melilla) tax
Business rule:	BR-O-1	Sale is not subject to VAT/IGIC/IPSI
Business rule:	BR-O-4	Sale is not subject to VAT/IGIC/IPSI
Business rule:	BR-O-7	Sale is not subject to VAT/IGIC/IPSI
Business rule:	BR-O-8	Sale is not subject to VAT/IGIC/IPSI
Business rule:	BR-O-14	Sale is not subject to VAT/IGIC/IPSI
Business rule:	BR-S-1	Standard rated VAT
Business rule:	BR-S-4	Standard rated VAT
Business rule:	BR-S-7	Standard rated VAT
Business rule:	BR-S-8	Standard rated VAT
Business rule:	BR-Z-1	Zero rated VAT
Business rule:	BR-Z-4	Zero rated VAT
Business rule:	BR-Z-7	Zero rated VAT

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:		X	X	X	X

RateApplicablePercent — **Document level charge VAT rate**

Data type: udt:PercentType
Occurrence: 0 .. 1
EN16931-ID: BT-103
Use: The VAT rate, represented as percentage that applies to the document level charge.

Business rule:	BR-AE-7	Reverse charge VAT
Business rule:	BR-E-7	Exempt from VAT
Business rule:	BR-G-7	VAT/IGIC/IPSI not levied due to export outside of the EU
Business rule:	BR-IC-7	VAT/IGIC/IPSI not levied due to intra-community supply rules
Business rule:	BR-IG-7	Liable for IGIC (Canary) tax
Business rule:	BR-IG-8	Liable for IGIC (Canary) tax
Business rule:	BR-IP-7	Liable for IPSI (Ceuta/Melilla) tax
Business rule:	BR-IP-8	Liable for IPSI (Ceuta/Melilla) tax
Business rule:	BR-O-7	Sale is not subject to VAT/IGIC/IPSI
Business rule:	BR-S-7	Standard rated VAT
Business rule:	BR-S-8	Standard rated VAT
Business rule:	BR-Z-7	Zero rated VAT

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:		X	X	X	X

SpecifiedTradePaymentTerms — **Detailed information about payment terms**

Data type: ram:TradePaymentTermsType
Occurrence: 0 .. 1
EN16931-ID: BT-20-00

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:		X	X	X	X

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Description — **Payment terms**

Data type: udt:TextType
Usage note: This element may contain multiple lines and multiple terms.
Occurrence: 0 .. 1
EN16931-ID: BT-20
Use: A textual description of the payment terms that apply to the amount due for payment (Including description of possible penalties).
Business rule: BR-CO-25 Invoice

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:		X	X	X	X

DueDateDateTime — **Due date**

Data type: udt:DateTimeType
Occurrence: 0 .. 1
EN16931-ID: BT-9-00

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:		X	X	X	X

DateTimeString — **Payment due date**

Data type: extension (xs:string)
Usage note: The payment due date reflects the due date of the net payment. For partial payments it states the first net due date. The corresponding description of more complex payment terms can be stated in BT-20 Payment terms.
Occurrence: 1 .. 1
EN16931-ID: BT-9
Use: The date when the payment is due.
Business rule: BR-CO-25 Invoice

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:		X	X	X	X

format — **Date, format**

Data type: xs:string
Usage note: Only value "102"
Occurrence: required
EN16931-ID: BT-9-0

Code	*Code name*
102	CCYYMMDD

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:		X	X	X	X

DirectDebitMandateID — **Mandate reference identifier**

Data type: udt:IDType
Usage note: Used in order to pre-notify the Buyer of a SEPA direct debit.
Occurrence: 0 .. 1
EN16931-ID: BT-89
Use: Unique identifier assigned by the Payee for referencing the direct debit mandate.

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:		X	X	X	X

SpecifiedTradeSettlementHeaderMonetarySummation — **DOCUMENT TOTALS**

Data type: ram:TradeSettlementHeaderMonetarySummationType
Occurrence: 1 .. 1
EN16931-ID: BG-22
Use: A group of business terms providing the monetary totals for the Invoice.

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:	X	X	X	X	X

LineTotalAmount — **Sum of Invoice line net amount**

Data type: udt:AmountType
Occurrence: 1 .. 1
EN16931-ID: BT-106
Use: Sum of all Invoice line net amounts in the Invoice.
Business rule: BR-12 Document totals
Business rule: BR-CO-10 Document totals

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:		X	X	X	X
Diverging cardinality:		1..1	1..1	1..1	1..1

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ChargeTotalAmount — **Sum of charges on document level**

Data type: udt:AmountType
Usage note: Charges on line level are included in the Invoice line net amount which is summed up into the Sum of Invoice line net amount.
Occurrence: 0 .. 1
EN16931-ID: BT-108
Use: Sum of all charges on document level in the Invoice.
Business rule: BR-CO-12 Document totals
Business rule: BR-CO-13 Document totals

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:		X	X	X	X

AllowanceTotalAmount — **Sum of allowances on document level**

Data type: udt:AmountType
Usage note: Allowances on line level are included in the Invoice line net amount which is summed up into the Sum of Invoice line net amount.
Occurrence: 0 .. 1
EN16931-ID: BT-107
Use: Sum of all allowances on document level in the Invoice.
Business rule: BR-CO-11 Document totals
Business rule: BR-CO-13 Document totals

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:		X	X	X	X

TaxBasisTotalAmount — **Invoice total amount without VAT**

Data type: udt:AmountType
Usage note: The Invoice total amount without VAT is the Sum of Invoice line net amount minus Sum of allowances on document level plus Sum of charges on document level.
Occurrence: 1 .. 1
EN16931-ID: BT-109
Use: The total amount of the Invoice without VAT.
Business rule: BR-13 Document totals
Business rule: BR-CO-13 Document totals
Business rule: BR-CO-15 Document totals

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:	X	X	X	X	X
Diverging cardinality:	1..1	1..1	1..1	1..1	

TaxTotalAmount <Invoice total amount> — **Invoice total VAT amount**

Data type: udt:AmountType
Usage note: The Invoice total VAT amount is the sum of all VAT category tax amounts.
Occurrence: 0 .. 1
EN16931-ID: BT-110
Use: The total VAT amount for the Invoice.
Business rule: BR-CO-14 Document totals
Business rule: BR-CO-15 Document totals

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:	X	X	X	X	X

currencyID — **Invoice currency code**

Data type: xs:token
Occurrence: required
EN16931-ID: BT-110-0

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:	X	X	X	X	X

TaxTotalAmount <Invoice total amount in VAT accounting currency> — **Invoice total VAT amount in accounting currency**

Data type: udt:AmountType
Usage note: To be used when the VAT accounting currency (BT-6) differs from the Invoice currency code (BT-5) in accordance with article 230 of Directive 2006/112 / EC on VAT. The VAT amount in accounting currency is not used in the calculation of the Invoice totals.
Occurrence: 0 .. 1
EN16931-ID: BT-111
Use: The VAT total amount expressed in the accounting currency accepted or required in the country of the Seller.
Business rule: BR-53 Document totals

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:		X	X	X	X

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currencyID — **VAT accounting currency code**

Data type: xs:token
Occurrence: required
EN16931-ID: BT-111-0

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:		X	X	X	X

RoundingAmount — **Rounding amount**

Data type: udt:AmountType
Occurrence: 0 .. 1
EN16931-ID: BT-114
Use: The amount to be added to the invoice total to round the amount to be paid.
Business rule: BR-CO-16 Document totals

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:				X	X

GrandTotalAmount — **Invoice total amount with VAT**

Data type: udt:AmountType
Usage note: The Invoice total amount with VAT is the Invoice total amount without VAT plus the Invoice total VAT amount.
Occurrence: 1 .. 1
EN16931-ID: BT-112
Use: The total amount of the Invoice with VAT.
Business rule: BR-14 Document totals
Business rule: BR-CO-15 Document totals
Business rule: BR-CO-16 Document totals

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:	X	X	X	X	X

TotalPrepaidAmount — **Paid amount**

Data type: udt:AmountType
Usage note: This amount is subtracted from the invoice total amount with VAT to calculate the amount due for payment.
Occurrence: 0 .. 1
EN16931-ID: BT-113
Use: The sum of amounts which have been paid in advance.
Business rule: BR-CO-16 Document totals

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:		X	X	X	X

DuePayableAmount — **Amount due for payment**

Data type: udt:AmountType
Usage note: This amount is the Invoice total amount with VAT minus the paid amount that has been paid in advance. The amount is zero in case of a fully paid Invoice. The amount may be negative; in that case the Seller owes the amount to the Buyer.
Occurrence: 1 .. 1
EN16931-ID: BT-115
Use: The outstanding amount that is requested to be paid.
Business rule: BR-15 Document totals
Business rule: BR-CO-16 Document totals
Business rule: BR-CO-25 Invoice

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:	X	X	X	X	X

InvoiceReferencedDocument — **PRECEDING INVOICE REFERENCE**

Data type: ram:ReferencedDocumentType
Usage note: To be used in case:
- a preceding invoice is corrected
- preceding partial invoices are refered to from a final invoice
- preceding pre-payment invoices are refered to from a final invoice

Occurrence: 0 .. unbounded
EN16931-ID: BG-3
Use: A group of business terms providing information on one or more preceding Invoices.

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:		X	X	X	X

IssuerAssignedID — **Preceding Invoice reference**

Data type: udt:IDType
Occurrence: 1 .. 1
EN16931-ID: BT-25
Use: The identification of an Invoice that was previously sent by the Seller.
Business rule: BR-55 Preceding invoice reference

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
Used in:		X	X	X	X

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FormattedIssueDateTime — **Preceding Invoice Reference**

Data type: qdt:FormattedDateTimeType
Occurrence: 0 .. 1
EN16931-ID: BT-26-00

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:		X	X	X	X

DateTimeString — **Preceding Invoice issue date**

Data type: extension (xs:string)
Usage note: The Preceding Invoice issue date shall be provided in case the Preceding Invoice identifier is not unique.
Occurrence: 1 .. 1
EN16931-ID: BT-26
Use: The date when the Preceding Invoice was issued.

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:		X	X	X	X

format — **Date, format**

Data type: qdt:FormattedDateTimeFormatContentType
Usage note: Only value "102"
Occurrence: required
EN16931-ID: BT-26-0

Code	***Code name***
102	CCYYMMDD

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:		X	X	X	X

ReceivableSpecifiedTradeAccountingAccount — **Detailed information about the accounting reference**

Data type: ram:TradeAccountingAccountType
Occurrence: 0 .. 1
EN16931-ID: BT-19-00

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:		X	X	X	X
Diverging cardinality:			0..1	0..1	

ID — **Buyer accounting reference**

Data type: udt:IDType
Occurrence: 1 .. 1
EN16931-ID: BT-19
Use: A textual value that specifies where to book the relevant data into the Buyer's financial accounts.

	MINIMUM	*BASIC WL*	*BASIC*	*EN 16931 (COMFORT)*	*EXTENDED*
Used in:		X	X	X	X

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List of Business Rules

No.	Context
BR-1 An Invoice shall have a Specification identifier (BT-24).	**Process control**
BR-2 An Invoice shall have an Invoice number (BT-1).	**Invoice**
BR-3 An Invoice shall have an Invoice issue date (BT-2).	**Invoice**
BR-4 An Invoice shall have an Invoice type code (BT-3).	**Invoice**
BR-5 An Invoice shall have an Invoice currency code (BT-5).	**Invoice**
BR-6 An Invoice shall contain the Seller name (BT-27).	**Seller**
BR-7 An Invoice shall contain the Buyer name (BT-44).	**Buyer**
BR-8 An Invoice shall contain the Seller postal address (BG-5).	**Seller**
BR-9 The Seller postal address (BG-5) shall contain a Seller country code (BT-40).	**Seller**
BR-10 An Invoice shall contain the Buyer postal address (BG-8).	**Buyer**
BR-11 The Buyer postal address shall contain a Buyer country code (BT-55).	**Buyer**
BR-12 An Invoice shall have the Sum of Invoice line net amount (BT-106).	**Document totals**
BR-13 An Invoice shall have the Invoice total amount without VAT (BT-109).	**Document totals**
BR-14 An Invoice shall have the Invoice total amount with VAT (BT-112).	**Document totals**
BR-15 An Invoice shall have the Amount due for payment (BT-115).	**Document totals**
BR-16 An Invoice shall have at least one Invoice line (BG-25).	**Invoice**
BR-17 The Payee name (BT-59) shall be provided in the Invoice, if the Payee (BG-10) is different from the Seller (BG-4).	**Payee**
BR-18 The Seller tax representative name (BT-62) shall be provided in the Invoice, if the Seller (BG-4) has a Seller tax representative party (BG-11).	**Seller tax representative**
BR-19 The Seller tax representative postal address (BG-12) shall be provided in the Invoice, if the Seller (BG-4) has a Seller tax representative party (BG-11).	**Seller tax representative**
BR-20 The Seller tax representative postal address (BG-12) shall contain a Tax representative country code (BT-69), if the Seller (BG-4) has a Seller tax representative party (BG-11).	**Seller tax representative**
BR-21 Each Invoice line (BG-25) shall have an Invoice line identifier (BT-126).	**Invoice line**
BR-22 Each Invoice line (BG-25) shall have an Invoiced quantity (BT-129).	**Invoice line**
BR-23 An Invoice line (BG-25) shall have an Invoiced quantity unit of measure code (BT-130).	**Invoice line**
BR-24 Each Invoice line (BG-25) shall have an Invoice line net amount (BT-131).	**Invoice line**
BR-25 Each Invoice line (BG-25) shall contain the Item name (BT-153).	**Item information**
BR-26 Each Invoice line (BG-25) shall contain the Item net price (BT-146).	**Price details**
BR-27 The Item net price (BT-146) shall NOT be negative.	**Item net price**
BR-28 The Item gross price (BT-148) shall NOT be negative.	**Price details**
BR-29	**Invoicing period**

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List of Business Rules

No.	Context
If both Invoicing period start date (BT-73) and Invoicing period end date (BT-74) are given then the Invoicing period end date (BT-74) shall be later or equal to the Invoicing period start date (BT-73).	
BR-30	**Invoice line period**
If both Invoice line period start date (BT-134) and Invoice line period end date (BT-135) are given then the Invoice line period end date (BT-135) shall be later or equal to the Invoice line period start date (BT-134).	
BR-31	**Document level allowances**
Each Document level allowance (BG-20) shall have a Document level allowance amount (BT-92).	
BR-32	**Document level allowances**
Each Document level allowance (BG-20) shall have a Document level allowance VAT category code (BT-95).	
BR-33	**Document level allowances**
Each Document level allowance (BG-20) shall have a Document level allowance reason (BT-97) or a Document level allowance reason code (BT-98).	
BR-36	**Document level charges**
Each Document level charge (BG-21) shall have a Document level charge amount (BT-99).	
BR-37	**Document level charges**
Each Document level charge (BG-21) shall have a Document level charge VAT category code (BT-102).	
BR-38	**Document level charges**
Each Document level charge (BG-21) shall have a Document level charge reason (BT-104) or a Document level charge reason code (BT-105).	
BR-41	**Invoice line allowances**
Each Invoice line allowance (BG-27) shall have an Invoice line allowance amount (BT-136).	
BR-42	**Invoice line allowances**
Each Invoice line allowance (BG-27) shall have an Invoice line allowance reason (BT-139) or an Invoice line allowance reason code (BT-140).	
BR-43	**Invoice line charges**
Each Invoice line charge (BG-28) shall have an Invoice line charge amount (BT-141).	
BR-44	**Invoice line charges**
Each Invoice line charge (BG-28) shall have an Invoice line charge reason (BT-144) or an Invoice line charge reason code (BT-145).	
BR-45	**VAT breakdown**
Each VAT breakdown (BG-23) shall have a VAT category taxable amount (BT-116).	
BR-46	**VAT breakdown**
Each VAT breakdown (BG-23) shall have a VAT category tax amount (BT-117).	
BR-47	**VAT breakdown**
Each VAT breakdown (BG-23) shall be defined through a VAT category code (BT-118).	
BR-48	**VAT breakdown**
Each VAT breakdown (BG-23) shall have a VAT category rate (BT-119), except if the Invoice is not subject to VAT.	
BR-49	**Payment instructions**
A Payment instruction (BG-16) shall specify the Payment means type code (BT-81).	
BR-50	**Account information**
A Payment account identifier (BT-84) shall be present if Credit transfer (BG-16) information is provided in the Invoice.	
BR-51	**Card information**
The last 4 to 6 digits of the Payment card primary account number (BT-87) shall be present if Payment card information (BG-18) is provided in the Invoice.	
BR-52	**Additional supporting documents**
Each Additional supporting document (BG-24) shall contain a Supporting document reference (BT-122).	
BR-53	**Document totals**
If the VAT accounting currency code (BT-6) is present, then the Invoice total VAT amount in accounting currency (BT-111) shall be provided.	
BR-54	**Item attributes**
Each Item attribute (BG-32) shall contain an Item attribute name (BT-160) and an Item attribute value (BT-161).	
BR-55	**Preceding invoice reference**
Each Preceding Invoice reference (BG-3) shall contain a Preceding Invoice reference (BT-25).	
BR-56	**Seller tax representative**
Each Seller tax representative party (BG-11) shall have a Seller tax representative VAT identifier (BT-63).	
BR-57	**Deliver to address**
Each Deliver to address (BG-15) shall contain a Deliver to country code (BT-80).	
BR-61	**Payment instructions**
If the Payment means type code (BT-81) means SEPA credit transfer, Local credit transfer or Non-SEPA international credit transfer, the Payment account identifier (BT-84) shall be present.	
BR-62	**Seller electronic address**
The Seller electronic address (BT-34) shall have a Scheme identifier.	
BR-63	**Buyer electronic address**
The Buyer electronic address (BT-49) shall have a Scheme identifier.	
BR-64	**Item standard identifier**
The Item standard identifier (BT-157) shall have a Scheme identifier	

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No.	Context
BR-65	**Item classification identifier**
The Item classification identifier (BT-158) shall have a Scheme identifier	

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No.	Context
BR-CO-3 Value added tax point date (BT-7) and Value added tax point date code (BT-8) are mutually exclusive.	**Invoice**
BR-CO-4 Each Invoice line (BG-25) shall be categorized with an Invoiced item VAT category code (BT-151).	**Invoice line**
BR-CO-5 Document level allowance reason code (BT-98) and Document level allowance reason (BT-97) shall indicate the same type of allowance.	**Document level allowances**
BR-CO-6 Document level charge reason code (BT-105) and Document level charge reason (BT-104) shall indicate the same type of charge.	**Document level allowances**
BR-CO-7 Invoice line allowance reason code (BT-140) and Invoice line allowance reason (BT-139) shall indicate the same type of allowance reason.	**Invoice line allowances**
BR-CO-8 Invoice line charge reason code (BT-145) and Invoice line charge reason (BT144) shall indicate the same type of charge reason.	**Invoice line charges**
BR-CO-9 The Seller VAT identifier (BT-31), the Seller tax representative VAT identifier (BT-63) and the Buyer VAT identifier (BT-48) shall have a prefix in accordance with ISO code ISO 3166-1 alpha-2 by which the country of issue may be identified. Nevertheless, Greece may use the prefix 'EL'.	**VAT identifiers**
BR-CO-10 Sum of Invoice line net amount (BT-106) = Σ Invoice line net amount (BT-131).	**Document totals**
BR-CO-11 Sum of allowances on document level (BT-107) = Σ Document level allowance amount (BT-92).	**Document totals**
BR-CO-12 Sum of charges on document level (BT-108) = Σ Document level charge amount (BT-99).	**Document totals**
BR-CO-13 Invoice total amount without VAT (BT-109) = Σ Invoice line net amount (BT-131) - Sum of allowances on document level (BT-107) + Sum of charges on document level (BT-108).	**Document totals**
BR-CO-14 Invoice total VAT amount (BT-110) = Σ VAT category tax amount (BT-117).	**Document totals**
BR-CO-15 Invoice total amount with VAT (BT-112) = Invoice total amount without VAT (BT-109) + Invoice total VAT amount (BT-110).	**Document totals**
BR-CO-16 Amount due for payment (BT-115) = Invoice total amount with VAT (BT-112) -Paid amount (BT-113) +Rounding amount (BT-114).	**Document totals**
BR-CO-17 VAT category tax amount (BT-117) = VAT category taxable amount (BT-116) x (VAT category rate (BT-119) / 100), rounded to two decimals.	**VAT breakdown**
BR-CO-18 An Invoice shall at least have one VAT breakdown group (BG-23).	**VAT breakdown**
BR-CO-19 If Invoicing period (BG-14) is used, the Invoicing period start date (BT-73) or the Invoicing period end date (BT-74) shall be filled, or both.	**Delivery or invoice period**
BR-CO-20 If Invoice line period (BG-26) is used, the Invoice line period start date (BT-134) or the Invoice line period end date (BT-135) shall be filled, or both.	**Invoice line period**
BR-CO-21 Each Document level allowance (BG-20) shall contain a Document level allowance reason (BT-97) or a Document level allowance reason code (BT-98), or both.	**Document level allowances**
BR-CO-22 Each Document level charge (BG-21) shall contain a Document level charge reason (BT-104) or a Document level charge reason code (BT-105), or both.	**Document level charge**
BR-CO-23 Each Invoice line allowance (BG-27) shall contain an Invoice line allowance reason (BT-139) or an Invoice line allowance reason code (BT-140), or both.	**Invoice line allowances**
BR-CO-24 Each Invoice line charge (BG-28) shall contain an Invoice line charge reason (BT-144) or an Invoice line charge reason code (BT-145), or both.	**Invoice line charges**
BR-CO-25 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.	**Invoice**
BR-CO-26 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.	**Seller**

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No.	Context
BR-AE-1	**Reverse charge VAT**
An Invoice that contains an Invoice line (BG-25), a Document level allowance (BG-20) or a Document level charge (BG-21) where the VAT category code (BT-151, BT-95 or BT-102) is “Reverse charge” shall contain in the VAT breakdown (BG-23) exactly one VAT category code (BT-118) equal with "VAT reverse charge".	
BR-AE-2	**Reverse charge VAT**
An Invoice that contains an Invoice line (BG-25) where the Invoiced item VAT category code (BT-151) is “Reverse charge” shall contain the Seller VAT Identifier (BT-31), the Seller Tax registration identifier (BT-32) and/or the Seller tax representative VAT identifier (BT-63) and the Buyer VAT identifier (BT-48) and/or the Buyer legal registration identifier (BT-47).	
BR-AE-3	**Reverse charge VAT**
An Invoice that contains a Document level allowance (BG-20) where the Document level allowance VAT category code (BT-95) is “Reverse charge” shall contain the Seller VAT Identifier (BT-31), the Seller tax registration identifier (BT-32) and/or the Seller tax representative VAT identifier (BT-63) and the Buyer VAT identifier (BT-48) and/or the Buyer legal registration identifier (BT-47).	
BR-AE-4	**Reverse charge VAT**
An Invoice that contains a Document level charge (BG-21) where the Document level charge VAT category code (BT-102) is “Reverse charge” shall contain the Seller VAT Identifier (BT-31), the Seller tax registration identifier (BT-32) and/or the Seller tax representative VAT identifier (BT-63) and the Buyer VAT identifier (BT-48) and/or the Buyer legal registration identifier (BT-47).	
BR-AE-5	**Reverse charge VAT**
In an Invoice line (BG-25) where the Invoiced item VAT category code (BT-151) is "Reverse charge" the Invoiced item VAT rate (BT-152) shall be 0 (zero).	
BR-AE-6	**Reverse charge VAT**
In a Document level allowance (BG-20) where the Document level allowance VAT category code (BT-95) is "Reverse charge" the Document level allowance VAT rate (BT-96) shall be 0 (zero).	
BR-AE-7	**Reverse charge VAT**
In a Document level charge (BG-21) where the Document level charge VAT category code (BT-102) is "Reverse charge" the Document level charge VAT rate (BT-103) shall be 0 (zero).	
BR-AE-8	**Reverse charge VAT**
In a VAT breakdown (BG-23) where the VAT category code (BT-118) is "Reverse charge" the VAT category taxable amount (BT-116) shall equal the sum of Invoice line net amounts (BT-131) minus the sum of Document level allowance amounts (BT-92) plus the sum of Document level charge amounts (BT-99) where the VAT category codes (BT-151, BT-95, BT-102) are “Reverse charge".	
BR-AE-9	**Reverse charge VAT**
The VAT category tax amount (BT-117) in a VAT breakdown (BG-23) where the VAT category code (BT-118) is “Reverse charge” shall be 0 (zero).	
BR-AE-10	**Reverse charge VAT**
A VAT Breakdown (BG-23) with VAT Category code (BT-118) "Reverse charge" shall have a VAT exemption reason code (BT-121), meaning "Reverse charge" or the VAT exemption reason text (BT-120) "Reverse charge" (or the equivalent standard text in another language).	

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No.	Context
BR-E-1	**Exempt from VAT**
An Invoice that contains an Invoice line (BG-25), a Document level allowance (BG-20) or a Document level charge (BG-21) where the VAT category code (BT-151, BT-95 or BT-102) is “Exempt from VAT” shall contain exactly one VAT breakdown (BG-23) with the VAT category code (BT-118) equal to "Exempt from VAT".	
BR-E-2	**Exempt from VAT**
An Invoice that contains an Invoice line (BG-25) where the Invoiced item VAT category code (BT-151) is “Exempt from VAT” shall contain the Seller VAT Identifier (BT-31), the Seller tax registration identifier (BT-32) and/or the Seller tax representative VAT identifier (BT-63).	
BR-E-3	**Exempt from VAT**
An Invoice that contains a Document level allowance (BG-20) where the Document level allowance VAT category code (BT-95) is “Exempt from VAT” shall contain the Seller VAT Identifier (BT-31), the Seller tax registration identifier (BT-32) and/or the Seller tax representative VAT identifier (BT-63).	
BR-E-4	**Exempt from VAT**
An Invoice that contains a Document level charge (BG-21) where the Document level charge VAT category code (BT-102) is “Exempt from VAT” shall contain the Seller VAT Identifier (BT-31), the Seller tax registration identifier (BT-32) and/or the Seller tax representative VAT identifier (BT-63).	
BR-E-5	**Exempt from VAT**
In an Invoice line (BG-25) where the Invoiced item VAT category code (BT-151) is "Exempt from VAT", the Invoiced item VAT rate (BT-152) shall be 0 (zero).	
BR-E-6	**Exempt from VAT**
In a Document level allowance (BG-20) where the Document level allowance VAT category code (BT-95) is "Exempt from VAT", the Document level allowance VAT rate (BT-96) shall be 0 (zero).	
BR-E-7	**Exempt from VAT**
In a Document level charge (BG-21) where the Document level charge VAT category code (BT-102) is "Exempt from VAT", the Document level charge VAT rate (BT-103) shall be 0 (zero).	
BR-E-8	**Exempt from VAT**
In a VAT breakdown (BG-23) where the VAT category code (BT-118) is "Exempt from VAT" the VAT category taxable amount (BT-116) shall equal the sum of Invoice line net amounts (BT-131) minus the sum of Document level allowance amounts (BT-92) plus the sum of Document level charge amounts (BT-99) where the VAT category codes (BT-151, BT-95, BT-102) are “Exempt from VAT".	
BR-E-9	**Exempt from VAT**
The VAT category tax amount (BT-117) In a VAT breakdown (BG-23) where the VAT category code (BT-118) equals "Exempt from VAT" shall equal 0 (zero).	
BR-E-10	**Exempt from VAT**
A VAT Breakdown (BG-23) with VAT Category code (BT-118) "Exempt from VAT" shall have a VAT exemption reason code (BT-121) or a VAT exemption reason text (BT-120).	

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No.	Context
BR-G-1	**VAT/IGIC/IPSI not levied due to export outside of the EU**
An Invoice that contains an Invoice line (BG-25), a Document level allowance (BG-20) or a Document level charge (BG-21) where the VAT category code (BT-151, BT-95 or BT-102) is “Export outside the EU” shall contain in the VAT breakdown (BG-23) exactly one VAT category code (BT-118) equal with "Export outside the EU".	
BR-G-2	**VAT/IGIC/IPSI not levied due to export outside of the EU**
An Invoice that contains an Invoice line (BG-25) where the Invoiced item VAT category code (BT-151) is “Export outside the EU” shall contain the Seller VAT Identifier (BT-31) or the Seller tax representative VAT identifier (BT-63).	
BR-G-3	**VAT/IGIC/IPSI not levied due to export outside of the EU**
An Invoice that contains a Document level allowance (BG-20) where the Document level allowance VAT category code (BT-95) is “Export outside the EU” shall contain the Seller VAT Identifier (BT-31) or the Seller tax representative VAT identifier (BT-63).	
BR-G-4	**VAT/IGIC/IPSI not levied due to export outside of the EU**
An Invoice that contains a Document level charge (BG-21) where the Document level charge VAT category code (BT-102) is “Export outside the EU” shall contain the Seller VAT Identifier (BT-31) or the Seller tax representative VAT identifier (BT-63).	
BR-G-5	**VAT/IGIC/IPSI not levied due to export outside of the EU**
In an Invoice line (BG-25) where the Invoiced item VAT category code (BT-151) is "Export outside the EU" the Invoiced item VAT rate (BT-152) shall be 0 (zero).	
BR-G-6	**VAT/IGIC/IPSI not levied due to export outside of the EU**
In a Document level allowance (BG-20) where the Document level allowance VAT category code (BT-95) is "Export outside the EU" the Document level allowance VAT rate (BT-96) shall be 0 (zero).	
BR-G-7	**VAT/IGIC/IPSI not levied due to export outside of the EU**
In a Document level charge (BG-21) where the Document level charge VAT category code (BT-102) is "Export outside the EU" the Document level charge VAT rate (BT-103) shall be 0 (zero).	
BR-G-8	**VAT/IGIC/IPSI not levied due to export outside of the EU**
In a VAT breakdown (BG-23) where the VAT category code (BT-118) is "Export outside the EU" the VAT category taxable amount (BT-116) shall equal the sum of Invoice line net amounts (BT-131) minus the sum of Document level allowance amounts (BT-92) plus the sum of Document level charge amounts (BT-99) where the VAT category codes (BT-151, BT-95, BT-102) are “Export outside the EU".	
BR-G-9	**VAT/IGIC/IPSI not levied due to export outside of the EU**
The VAT category tax amount (BT-117) in a VAT breakdown (BG-23) where the VAT category code (BT-118) is “Export outside the EU” shall be 0 (zero).	
BR-G-10	**VAT/IGIC/IPSI not levied due to export outside of the EU**
A VAT Breakdown (BG-23) with the VAT Category code (BT-118) "Export outside the EU" shall have a VAT exemption reason code (BT-121), meaning "Export outside the EU" or the VAT exemption reason text (BT-120) "Export outside the EU" (or the equivalent standard text in another language).	

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No.	Context
BR-IC-1	**VAT/IGIC/IPSI not levied due to intra-community supply rules**
An Invoice that contains an Invoice line (BG-25), a Document level allowance (BG-20) or a Document level charge (BG-21) where the VAT category code (BT-151, BT-95 or BT-102) is “Intra-community supply” shall contain in the VAT breakdown (BG-23) exactly one VAT category code (BT-118) equal with "Intra-community supply".	
BR-IC-2	**VAT/IGIC/IPSI not levied due to intra-community supply rules**
An Invoice that contains an Invoice line (BG-25) where the Invoiced item VAT category code (BT-151) is “Intra-community supply” shall contain the Seller VAT Identifier (BT-31) or the Seller tax representative VAT identifier (BT-63) and the Buyer VAT identifier (BT-48).	
BR-IC-3	**VAT/IGIC/IPSI not levied due to intra-community supply rules**
An Invoice that contains a Document level allowance (BG-20) where the Document level allowance VAT category code (BT-95) is “Intra-community supply” shall contain the Seller VAT Identifier (BT-31) or the Seller tax representative VAT identifier (BT-63) and the Buyer VAT identifier (BT-48).	
BR-IC-4	**VAT/IGIC/IPSI not levied due to intra-community supply rules**
An Invoice that contains a Document level charge (BG-21) where the Document level charge VAT category code (BT-102) is “Intra-community supply” shall contain the Seller VAT Identifier (BT-31) or the Seller tax representative VAT identifier (BT-63) and the Buyer VAT identifier (BT-48).	
BR-IC-5	**VAT/IGIC/IPSI not levied due to intra-community supply rules**
In an Invoice line (BG-25) where the Invoiced item VAT category code (BT-151) is "Intracommunity supply" the Invoiced item VAT rate (BT-152) shall be 0 (zero).	
BR-IC-6	**VAT/IGIC/IPSI not levied due to intra-community supply rules**
In a Document level allowance (BG-20) where the Document level allowance VAT category code (BT-95) is "Intra-community supply" the Document level allowance VAT rate (BT-96) shall be 0 (zero).	
BR-IC-7	**VAT/IGIC/IPSI not levied due to intra-community supply rules**
In a Document level charge (BG-21) where the Document level charge VAT category code (BT-102) is "Intra-community supply" the Document level charge VAT rate (BT-103) shall be 0 (zero).	
BR-IC-8	**VAT/IGIC/IPSI not levied due to intra-community supply rules**
In a VAT breakdown (BG-23) where the VAT category code (BT-118) is "Intra-community supply" the VAT category taxable amount (BT-116) shall equal the sum of Invoice line net amounts (BT-131) minus the sum of Document level allowance amounts (BT-92) plus the sum of Document level charge amounts (BT-99) where the VAT category codes (BT-151, BT-95, BT-102) are “Intra-community supply".	
BR-IC-9	**VAT/IGIC/IPSI not levied due to intra-community supply rules**
The VAT category tax amount (BT-117) in a VAT breakdown (BG-23) where the VAT category code (BT-118) is “Intra-community supply” shall be 0 (zero).	
BR-IC-10	**VAT/IGIC/IPSI not levied due to intra-community supply rules**
A VAT Breakdown (BG-23) with the VAT Category code (BT-118) "Intra-community supply" shall have a VAT exemption reason code (BT-121), meaning "Intra-community supply" or the VAT exemption reason text (BT-120) "Intra-community supply" (or the equivalent standard text in another language).	
BR-IC-11	**VAT/IGIC/IPSI not levied due to intra-community supply rules**
In an Invoice with a VAT breakdown (BG-23) where the VAT category code (BT-118) is "Intra-community supply" the Actual delivery date (BT-72) or the Invoicing period (BG-14) shall not be blank.	
BR-IC-12	**VAT/IGIC/IPSI not levied due to intra-community supply rules**
In an Invoice with a VAT breakdown (BG-23) where the VAT category code (BT-118) is "Intra-community supply" the Deliver to country code (BT-80) shall not be blank.	

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No.	Context
BR-IG-1 An Invoice that contains an Invoice line (BG-25), a Document level allowance (BG-20) or a Document level charge (BG-21) where the VAT category code (BT-151, BT-95 or BT-102) is “IGIC” shall contain in the VAT breakdown (BG-23) at least one VAT category code (BT-118) equal with "IGIC".	**Liable for IGIC (Canary) tax**
BR-IG-2 An Invoice that contains an Invoice line (BG-25) where the Invoiced item VAT category code (BT-151) is “IGIC” shall contain the Seller VAT Identifier (BT-31), the Seller tax registration identifier (BT-32) and/or the Seller tax representative VAT identifier (BT-63).	**Liable for IGIC (Canary) tax**
BR-IG-3 An Invoice that contains a Document level allowance (BG-20) where the Document level allowance VAT category code (BT-95) is “IGIC” shall contain the Seller VAT Identifier (BT-31), the Seller tax registration identifier (BT-32) and/or the Seller tax representative VAT identifier (BT-63).	**Liable for IGIC (Canary) tax**
BR-IG-4 An Invoice that contains a Document level charge (BG-21) where the Document level charge VAT category code (BT-102) is “IGIC” shall contain the Seller VAT Identifier (BT-31), the Seller Tax registration identifier (BT-32) and/or the Seller tax representative VAT identifier (BT-63).	**Liable for IGIC (Canary) tax**
BR-IG-5 In an Invoice line (BG-25) where the Invoiced item VAT category code (BT-151) is "IGIC" the invoiced item VAT rate (BT-152) shall be 0 (zero) or greater than zero.	**Liable for IGIC (Canary) tax**
BR-IG-6 In a Document level allowance (BG-20) where the Document level allowance VAT category code (BT-95) is "IGIC" the Document level allowance VAT rate (BT-96) shall be 0 (zero) or greater than zero.	**Liable for IGIC (Canary) tax**
BR-IG-7 In a Document level charge (BG-21) where the Document level charge VAT category code (BT-102) is "IGIC" the Document level charge VAT rate (BT-103) shall be 0 (zero) or greater than zero.	**Liable for IGIC (Canary) tax**
BR-IG-8 For each different value of VAT category rate (BT-119) where the VAT category code (BT-118) is "IGIC", the VAT category taxable amount (BT-116) in a VAT breakdown (BG-23) shall equal the sum of Invoice line net amounts (BT-131) plus the sum of document level charge amounts (BT-99) minus the sum of document level allowance amounts (BT-92) where the VAT category code (BT-151, BT-102, BT-95) is “IGIC” and the VAT rate (BT-152, BT-103, BT-96) equals the VAT category rate (BT-119).	**Liable for IGIC (Canary) tax**
BR-IG-9 The VAT category tax amount (BT-117) in a VAT breakdown (BG-23) where VAT category code (BT-118) is "IGIC" shall equal the VAT category taxable amount (BT-116) multiplied by the VAT category rate (BT-119).	**Liable for IGIC (Canary) tax**
BR-IG-10 A VAT Breakdown (BG-23) with VAT Category code (BT-118) "IGIC" shall not have a VAT exemption reason code (BT-121) or VAT exemption reason text (BT-120).	**Liable for IGIC (Canary) tax**

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No.	Context
BR-IP-1 An Invoice that contains an Invoice line (BG-25), a Document level allowance (BG-20) or a Document level charge (BG-21) where the VAT category code (BT-151, BT-95 or BT-102) is “IPSI” shall contain in the VAT breakdown (BG-23) at least one VAT category code (BT-118) equal with "IPSI".	**Liable for IPSI (Ceuta/Melilla) tax**
BR-IP-2 An Invoice that contains an Invoice line (BG-25) where the Invoiced item VAT category code (BT-151) is “IPSI” shall contain the Seller VAT Identifier (BT-31), the Seller tax registration identifier (BT-32) and/or the Seller tax representative VAT identifier (BT-63).	**Liable for IPSI (Ceuta/Melilla) tax**
BR-IP-3 An Invoice that contains a Document level allowance (BG-20) where the Document level allowance VAT category code (BT-95) is “IPSI” shall contain the Seller VAT Identifier (BT-31), the Seller Tax registration identifier (BT-32) and/or the Seller tax representative VAT identifier (BT-63).	**Liable for IPSI (Ceuta/Melilla) tax**
BR-IP-4 An Invoice that contains a Document level charge (BG-21) where the Document level charge VAT category code (BT-102) is “IPSI” shall contain the Seller VAT Identifier (BT-31), the Seller Tax registration identifier (BT-32) and/or the Seller tax representative VAT identifier (BT-63).	**Liable for IPSI (Ceuta/Melilla) tax**
BR-IP-5 In an Invoice line (BG-25) where the Invoiced item VAT category code (BT-151) is "IPSI" the Invoiced item VAT rate (BT-152) shall be 0 (zero) or greater than zero.	**Liable for IPSI (Ceuta/Melilla) tax**
BR-IP-6 In a Document level allowance (BG-20) where the Document level allowance VAT category code (BT-95) is "IPSI" the Document level allowance VAT rate (BT-96) shall be 0 (zero) or greater than zero.	**Liable for IPSI (Ceuta/Melilla) tax**
BR-IP-7 In a Document level charge (BG-21) where the Document level charge VAT category code (BT-102) is "IPSI" the Document level charge VAT rate (BT-103) shall be 0 (zero) or greater than zero.	**Liable for IPSI (Ceuta/Melilla) tax**
BR-IP-8 For each different value of VAT category rate (BT-119) where the VAT category code (BT-118) is "IPSI", the VAT category taxable amount (BT-116) in a VAT breakdown (BG-23) shall equal the sum of Invoice line net amounts (BT-131) plus the sum of document level charge amounts (BT-99) minus the sum of document level allowance amounts (BT-92) where the VAT category code (BT-151, BT-102, BT-95) is “IPSI” and the VAT rate (BT-152, BT-103, BT-96) equals the VAT category rate (BT-119).	**Liable for IPSI (Ceuta/Melilla) tax**
BR-IP-9 The VAT category tax amount (BT-117) in a VAT breakdown (BG-23) where VAT category code (BT-118) is "IPSI" shall equal the VAT category taxable amount (BT-116) multiplied by the VAT category rate (BT-119).	**Liable for IPSI (Ceuta/Melilla) tax**
BR-IP-10 A VAT Breakdown (BG-23) with VAT Category code (BT-118) "IPSI" shall not have a VAT exemption reason code (BT-121) or VAT exemption reason text (BT-120).	**Liable for IPSI (Ceuta/Melilla) tax**

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No.	Context
BR-O-1	**Sale is not subject to VAT/IGIC/IPSI**
An Invoice that contains an Invoice line (BG-25), a Document level allowance (BG-20) or a Document level charge (BG-21) where the VAT category code (BT-151, BT-95 or BT-102) is “Not subject to VAT” shall contain exactly one VAT breakdown group (BG-23) with the VAT category code (BT-118) equal to "Not subject to VAT".	
BR-O-2	**Sale is not subject to VAT/IGIC/IPSI**
An Invoice that contains an Invoice line (BG-25) where the Invoiced item VAT category code (BT-151) is “Not subject to VAT” shall not contain the Seller VAT identifier (BT-31), the Seller tax representative VAT identifier (BT-63) or the Buyer VAT identifier (BT-46).	
BR-O-3	**Sale is not subject to VAT/IGIC/IPSI**
An Invoice that contains a Document level allowance (BG-20) where the Document level allowance VAT category code (BT-95) is “Not subject to VAT” shall not contain the Seller VAT identifier (BT-31), the Seller tax representative VAT identifier (BT-63) or the Buyer VAT identifier (BT-48).	
BR-O-4	**Sale is not subject to VAT/IGIC/IPSI**
An Invoice that contains a Document level charge (BG-21) where the Document level charge VAT category code (BT-102) is “Not subject to VAT” shall not contain the Seller VAT identifier (BT-31), the Seller tax representative VAT identifier (BT-63) or the Buyer VAT identifier (BT-48).	
BR-O-5	**Sale is not subject to VAT/IGIC/IPSI**
An Invoice line (BG-25) where the VAT category code (BT-151) is "Not subject to VAT" shall not contain an Invoiced item VAT rate (BT-152).	
BR-O-6	**Sale is not subject to VAT/IGIC/IPSI**
A Document level allowance (BG-20) where VAT category code (BT-95) is "Not subject to VAT" shall not contain a Document level allowance VAT rate (BT-96).	
BR-O-7	**Sale is not subject to VAT/IGIC/IPSI**
A Document level charge (BG-21) where the VAT category code (BT-102) is "Not subject to VAT" shall not contain a Document level charge VAT rate (BT-103).	
BR-O-8	**Sale is not subject to VAT/IGIC/IPSI**
In a VAT breakdown (BG-23) where the VAT category code (BT-118) is " Not subject to VAT" the VAT category taxable amount (BT-116) shall equal the sum of Invoice line net amounts (BT-131) minus the sum of Document level allowance amounts (BT-92) plus the sum of Document level charge amounts (BT-99) where the VAT category codes (BT-151, BT-95, BT-102) are “Not subject to VAT".	
BR-O-9	**Sale is not subject to VAT/IGIC/IPSI**
The VAT category tax amount (BT-117) in a VAT breakdown (BG-23) where the VAT category code (BT-118) is “Not subject to VAT” shall be 0 (zero).	
BR-O-10	**Sale is not subject to VAT/IGIC/IPSI**
A VAT Breakdown (BG-23) with VAT Category code (BT-118) " Not subject to VAT" shall have a VAT exemption reason code (BT-121), meaning " Not subject to VAT" or a VAT exemption reason text (BT-120) " Not subject to VAT" (or the equivalent standard text in another language).	
BR-O-11	**Sale is not subject to VAT/IGIC/IPSI**
An Invoice that contains a VAT breakdown group (BG-23) with a VAT category code (BT-118) "Not subject to VAT" shall not contain other VAT breakdown groups (BG-23).	
BR-O-12	**Sale is not subject to VAT/IGIC/IPSI**
An Invoice that contains a VAT breakdown group (BG-23) with a VAT category code (BT-118) "Not subject to VAT" shall not contain an Invoice line (BG-25) where the Invoiced item VAT category code (BT-151) is not "Not subject to VAT".	
BR-O-13	**Sale is not subject to VAT/IGIC/IPSI**
An Invoice that contains a VAT breakdown group (BG-23) with a VAT category code (BT-118) "Not subject to VAT" shall not contain Document level allowances (BG-20) where Document level allowance VAT category code (BT-95) is not "Not subject to VAT".	
BR-O-14	**Sale is not subject to VAT/IGIC/IPSI**
An Invoice that contains a VAT breakdown group (BG-23) with a VAT category code (BT-118) "Not subject to VAT" shall not contain Document level charges (BG-21) where Document level charge VAT category code (BT-102) is not "Not subject to VAT".	

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List of Business Rules

No.	Context
BR-S-1	**Standard rated VAT**
An Invoice that contains an Invoice line (BG-25), a Document level allowance (BG-20) or a Document level charge (BG-21) where the VAT category code (BT-151, BT-95 or BT-102) is “Standard rated” shall contain in the VAT breakdown (BG-23) at least one VAT category code (BT-118) equal with "Standard rated".	
BR-S-2	**Standard rated VAT**
An Invoice that contains an Invoice line (BG-25) where the Invoiced item VAT category code (BT-151) is “Standard rated” shall contain the Seller VAT Identifier (BT-31), the Seller tax registration identifier (BT-32) and/or the Seller tax representative VAT identifier (BT-63).	
BR-S-3	**Standard rated VAT**
An Invoice that contains a Document level allowance (BG-20) where the Document level allowance VAT category code (BT-95) is “Standard rated” shall contain the Seller VAT Identifier (BT-31), the Seller tax registration identifier (BT-32) and/or the Seller tax representative VAT identifier (BT-63).	
BR-S-4	**Standard rated VAT**
An Invoice that contains a Document level charge (BG-21) where the Document level charge VAT category code (BT-102) is “Standard rated” shall contain the Seller VAT Identifier (BT-31), the Seller tax registration identifier (BT-32) and/or the Seller tax representative VAT identifier (BT-63).	
BR-S-5	**Standard rated VAT**
In an Invoice line (BG-25) where the Invoiced item VAT category code (BT-151) is "Standard rated" the Invoiced item VAT rate (BT-152) shall be greater than zero.	
BR-S-6	**Standard rated VAT**
In a Document level allowance (BG-20) where the Document level allowance VAT category code (BT-95) is "Standard rated" the Document level allowance VAT rate (BT-96) shall be greater than zero.	
BR-S-7	**Standard rated VAT**
In a Document level charge (BG-21) where the Document level charge VAT category code (BT-102) is "Standard rated" the Document level charge VAT rate (BT-103) shall be greater than zero.	
BR-S-8	**Standard rated VAT**
For each different value of VAT category rate (BT-119) where the VAT category code (BT-118) is "Standard rated", the VAT category taxable amount (BT-116) in a VAT breakdown (BG-23) shall equal the sum of Invoice line net amounts (BT-131) plus the sum of document level charge amounts (BT-99) minus the sum of document level allowance amounts (BT-92) where the VAT category code (BT-151, BT-102, BT-95) is “Standard rated” and the VAT rate (BT-152, BT-103, BT-96) equals the VAT category rate (BT-119).	
BR-S-9	**Standard rated VAT**
The VAT category tax amount (BT-117) in a VAT breakdown (BG-23) where VAT category code (BT-118) is "Standard rated" shall equal the VAT category taxable amount (BT-116) multiplied by the VAT category rate (BT-119).	
BR-S-10	**Standard rated VAT**
A VAT Breakdown (BG-23) with VAT Category code (BT-118) "Standard rate" shall not have a VAT exemption reason code (BT-121) or VAT exemption reason text (BT-120).	

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List of Business Rules

No.	Context
BR-Z-1	**Zero rated VAT**
An Invoice that contains an Invoice line (BG-25), a Document level allowance (BG-20) or a Document level charge (BG-21) where the VAT category code (BT-151, BT-95 or BT-102) is “Zero rated” shall contain in the VAT breakdown (BG-23) exactly one VAT category code (BT-118) equal with "Zero rated".	
BR-Z-2	**Zero rated VAT**
An Invoice that contains an Invoice line where the Invoiced item VAT category code (BT-151) is “Zero rated” shall contain the Seller VAT Identifier (BT-31), the Seller tax registration identifier (BT-32) and/or the Seller tax representative VAT identifier (BT-63).	
BR-Z-3	**Zero rated VAT**
An Invoice that contains a Document level allowance (BG-20) where the Document level allowance VAT category code (BT-95) is “Zero rated” shall contain the Seller VAT Identifier (BT-31), the Seller tax registration identifier (BT-32) and/or the Seller tax representative VAT identifier (BT-63).	
BR-Z-4	**Zero rated VAT**
An Invoice that contains a Document level charge where the Document level charge VAT category code (BT-102) is “Zero rated” shall contain the Seller VAT Identifier (BT-31), the Seller tax registration identifier (BT-32) and/or the Seller tax representative VAT identifier (BT-63).	
BR-Z-5	**Zero rated VAT**
In an Invoice line (BG-25) where the Invoiced item VAT category code (BT-151) is "Zero rated" the Invoiced item VAT rate (BT-152) shall be 0 (zero).	
BR-Z-6	**Zero rated VAT**
In a Document level allowance (BG-20) where the Document level allowance VAT category code (BT-95) is "Zero rated" the Document level allowance VAT rate (BT-96) shall be 0 (zero).	
BR-Z-7	**Zero rated VAT**
In a Document level charge (BG-21) where the Document level charge VAT category code (BT-102) is "Zero rated" the Document level charge VAT rate (BT-103) shall be 0 (zero).	
BR-Z-8	**Zero rated VAT**
In a VAT breakdown (BG-23) where VAT category code (BT-118) is "Zero rated" the VAT category taxable amount (BT-116) shall equal the sum of Invoice line net amount (BT-131) minus the sum of Document level allowance amounts (BT-92) plus the sum of Document level charge amounts (BT-99) where the VAT category codes (BT-151, BT-95, BT-102) are “Zero rated".	
BR-Z-9	**Zero rated VAT**
The VAT category tax amount (BT-117) in a VAT breakdown (BG-23) where VAT category code (BT-118) is "Zero rated" shall equal 0 (zero).	
BR-Z-10	**Zero rated VAT**
A VAT Breakdown (BG-23) with VAT Category code (BT-118) "Zero rated" shall not have a VAT exemption reason code (BT-121) or VAT exemption reason text (BT-120).	

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