BPC Core Invoice Profile 1.0

April 2023

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Business Payments Coalition

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2 Introduction

2.1 Scope

This document specifies the Core Invoice document type of the BPC Exchange Framework. The Core Invoice facilitates the exchange of structured invoice data between Access Points (Corners 2 and 3) on behalf of their Corner 1 and 4 participants. The Core Invoice only specifies the standard for the exchange between Corners 2 and 3. It does not define or prescribe how these must or should exchange data between their respective Corners 1 and 4.

The purpose of the Core Invoice is to establish a baseline data model for invoicing in the <Exchange Framework Brand Name>. It is designed to be simple enough to accommodate the capabilities of most suppliers and buyers, while at the same time offering functionalities that facilitate an acceptable minimum level of automation in the systems of the business partners. The Core Invoice furthermore serves as a starting point for other more comprehensive invoice document types where more advanced functionalities are required, such as in industry-specific invoice types or the support of complex business processes.

An invoice is a document sent from a supplier to a buyer with details of services or products to be paid. An invoice can either be part of a business process involving the exchange of various documents, such as purchase orders, contracts, etc., or it can be a standalone document used as documentation for a simple transaction between a supplier and a buyer.

The Core Invoice defines a set of common information elements and attributes used in electronic invoicing. It does not define, and does not presume to be, part of any specific business process; it is instead designed to be able to be used in any given scenario where an invoice is exchanged between two parties.

2.2 Conformance

The keywords 'MUST', 'MUST NOT', 'REQUIRED', 'SHALL', 'SHALL NOT', 'SHOULD', 'SHOULD NOT', 'RECOMMENDED', 'MAY', and 'OPTIONAL' in this specification are to be interpreted as described in RFC2119 and RFC 8174 when, and only when, they appear in all capitals, as shown here.

2.3 Terms and Definitions

For the purpose of this specification, all terms shall have the definitions defined in section 2.3 of the E-invoice Exchange Framework – Approach to Managing a Federated Registry Services Model in a Four-Corner Network report found here: https://businesspaymentscoalition.org/wp-content/uploads/bpc-e-delivery-netwo rk-validation-exercise-2020.pdf

2.4 Normative status

This Core Invoice specification MUST be supported by all Access Points who exchange invoices on behalf of Participants in the BPC Exchange Framework, and the receiving of

Core Invoices MUST be supported by all Access Points on behalf of all their Participants who receive invoices through the BPC Exchange Framework.

All contents of this document, except for the provided examples, is normative, unless otherwise specified. All examples provided are non-normative, unless otherwise specified.

Any supporting artefacts developed in relation to this document are non-normative, unless explicitly referenced from this document as being normative. In case of discrepancies between this document and any supporting or related artefact, this document contains the normative information.

3 General Use

3.1 Business Document Identifier

The following identifier has been created using the bdx-docid-qns scheme and in accordance with BPC Identifier Policy, and MUST be used when referencing this Core Invoice profile:

The following identifier has been created using the bdx-docid-qns scheme and in accordance with BPC Identifier Policy, and MUST be used when referencing this Core Invoice profile:

```
urn:oasis:names:specification:ubl:schema:xsd:Invoice-2::Invoice##bpc-
1.0-data-Core
```

All implementations and uses of the Core Invoice within the BPC Exchange Framework using the above identifier MUST be conformant with this document. All representations of the Core Invoice identifier MUST be in accordance with the BPC Identifier Policy.

4 Data Model

4.1 Use of OASIS UBL 2.3

The BPC Exchange Framework's Invoice Status message is a profile of the Document Status document type specified in the OASIS UBL 2.3 specification: https://docs.oasis-open.org/ubl/os-UBL-2.3/UBL-2.3.html

All core Invoice messages sent through the BPC Exchange Framework MUST conform to all conformance clauses in section 6.1 of the above specification.

4.2 Data Model

The following section represents the information elements included in the Core Invoice. The primary function of the data model in these processes is to define the fundamental information elements required to send and receive core invoices between businesses. Additional business processes can be supported with the extended invoice.

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Level	Element or attribute	Cardinality	Definition and use	Rules
	Invoice	1..1	Root of the invoice document	
L	UBLVersionID	1..1	The UBL version used	MUST always be "2.3"
L	CustomizationID	1..1	The BPC Business Document Type	MUST be "bpc-1.0-data-Core" for the BPC Core Invoice.
L	ProfileID	1..1	The BPC Business Process under which the invoice is being sent	MUST be the identifier specified in the BPC Business Process used, or "bdx:noprocess" if the invoice is not sent as part of a predefined business process.
L	ID	1..1	A unique identification of the invoice document.	
L	IssueDate	1..1	The date when the invoice was issued	
L	DueDate	0..1	The date when the payment is due.	
L	Note	0..1	A textual note that gives unstructured information that is relevant to the Invoice as a whole.	
L	DocumentCurrencyCode	1..1	The currency in which all Invoice amounts are given	Document Currency Code MUST reflect values from International Organization for Standardization (ISO) 4217 Currency Codes
L	AccountingCost	0..1	A textual value that specifies where to book the relevant data into the Buyer's financial accounts.	
L	BuyerReference	0..1	An identifier assigned by the Buyer used for internal routing purposes.	
L	*InvoicePeriod*	0..1	A period to which the Invoice applies.	

Level	Element or attribute	Cardinality	Definition and use	Rules
LL	StartDate	1..1	The date on which Invoice period starts. All dates are inclusive.	
LL	StartTime	0..1	The time at which the Invoice period starts. All times are inclusive.	
LL	EndDate	1..1	The date on which the Invoice or period ends. All dates are inclusive.	
LL	EndTime	0..1	The time at which the Invoice period ends. All times are inclusive.	
L	*OrderReference*	0..1	A reference to the Order with which this Invoice is associated.	
LL	ID	1..1	An identifier of a referenced purchase order, issued by the Buyer.	
LL	SalesOrderID	0..1	An identifier of a referenced sales order, issued by the Seller.	
L	*BillingReference*	0..n	A reference to a preceding invoice associated with this document.	
LL	*InvoiceDocumentReference*	0..1	A reference to a preceding invoice associated with this document.	
LLL	ID	1..1	The identification of an Invoice that was previously sent by the Seller. The prior invoice may exist because of a credit and there may be a requirement to provide the preceding invoice number between two parties.	
L	*DespatchDocumentReference*	0..n	A reference to a transport document,	

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Level	Element or attribute	Cardinality	Definition and use	Rules
			such as an Advance Shipping Notice.	
LL	ID	1..1	An identifier of the referenced transport document.	
L	*ContractDocumentReference*	0..1	A reference to a Contract.	
LL	ID	1..1	The identification of a contract.	
L	*AccountingSupplierParty*	1..1	The Supplier - Accounts Receivable party.	
LL	CustomerAssignedAccountID	0..1	An identifier for the Supplier - Accounts Receivable party, assigned by the customer.	
LL	AdditionalAccountID	0..n	An additional identifier for the Supplier - Accounts Receivable party.	
LL	*Party*	0..1	The Supplier - Accounts Receivable party.	
LLL	*PartyIdentification*	1..1	An identifier for this party. Identifies the Supplier - Accounts Receivable's electronic address to which the application level response to the invoice may be delivered.	
LLLL	ID	1..1	The identification scheme identifier of the Supplier - Accounts Receivable electronic address.	
LLLL	ID/@schemeID	1..1	The identification scheme identifier of the Supplier - Accounts Receivable identifier.	
LLL	*PartyName*	1..1	A name for the Supplier - Accounts Receivable party.	

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Level	Element or attribute	Cardinality	Definition and use	Rules
LLLLL	*Name*	1..1	A name by which the Supplier - Accounts Receivable is known, other than Seller name (also known as Business name).	
LLL	*PostalAddress*	1..1	The Supplier - Accounts Receivable party's remit to address.	
LLLL	CityName	0..1	The common name of the city, town or village, where the Supplier - Accounts Receivable address is located.	
LLLL	PostalZone	0..1	The identifier for an addressable group of properties according to the relevant postal service.	
LLLL	CountrySubentityCode	0..1	The subdivision of a country. Such as a state, county, province etc.	
LLLL	*AddressLine*	0..n	An unstructured address line.	
LLLLL	*Line*	1..1	The unstructured street address of the Supplier - Accounts Receivable party.	
LLLL	*Country*	1..1	The country in which this address is situated.	
LLLLL	*IdentificationCode*	1..1	A code that identifies the country.	MUST reflect 2-digit value from International Organization for Standardization (ISO) ISO 3166-Country Codes
LLL	*PartyLegalEntity*	0..1	The description of the party as a legal entity.	
LLLL	RegistrationName	1..1	The full formal name by which the Supplier - Accounts Receivable is	

Level	Element or attribute	Cardinality	Definition and use	Rules
			registered in the national registry of legal entities or as a Taxable person or otherwise trades as a person or persons.	
LLLL	CompanyID	1..1	The Supplier - Accounts Receivable Federal Tax Number or state identification number.An identifier issued by an official registrar that identifies the Supplier as a legal entity or person, such as Federal Tax Number or state identification number..	
LLLL	CompanyID/@schemeID	0..1	The identification scheme identifier of the Supplier legal registration identifier.	
LLL	*Contact*	0..1	Contact information relevant for the Supplier - Accounts Receivable.	
LLLL	Name	0..1	A contact point for a legal entity or person.	
LLLL	Telephone	0..1	A phone number for the contact point.	
LLLL	ElectronicMail	0..1	An e-mail address for the contact point.	
L	*AccountingCustomerParty*	1..1	The Customer - Accounts Payable party.	
LL	CustomerAssignedAccountID	0..1	An identifier for the Customer - Accounts Payable account, assigned by the customer itself.	
LL	SupplierAssignedAcountID	0..1	An identifier for the Customer - Accounts Payable account, assigned by the supplier.	

Level	Element or attribute	Cardinality	Definition and use	Rules
LL	AdditionalAccountID	0..n	An additional identifier for the Customer - Accounts Payable account.	
LL	*Party*	0..1	The Customer - Accounts Payable party.	
LLL	*PartyIdentification*	1..1	An identifier for this party. Identifies the Customer - Accounts Payable electronic address to which the application level response to the invoice may be delivered.	
LLLL	ID	1..1	The identification scheme identifier of the Customer - Accounts Payable electronic address.	
LLLL	ID/@schemeID	1..1	The identification scheme identifier of the Customer - Accounts Payable identifier.	
LLL	*PartyName*	1..1	A name for the Customer - Accounts Payable party.	
LLLL	Name	1..1	A name by which the Customer - Accounts Payable is known, other than Buyer name (also known as Business name).	
LLL	*PostalAddress*	1..1	The Customer - Accounts Payable party's remit to address.	
LLLL	CityName	0..1	The common name of the city, town or village, where the Customer - Accounts	

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Level	Element or attribute	Cardinality	Definition and use	Rules
			Payable address is located.	
LLLLL	PostalZone	0..1	The identifier for an addressable group of properties according to the relevant postal service.	
LLLL	CountrySubentityCode	0..1	The subdivision of a country. Such as a state, county, province etc.	
LLLL	*AddressLine*	0..n	An unstructured address line.	
LLLLL	Line	1..1	The unstructured street address of the the Customer - Accounts Payable party.	
LLLL	*Country*	1..1	The country in which this address is situated.	
LLLLL	IdentificationCode	1..1	A code that identifies the country.	MUST reflect2-digit value from International Organization for Standardization (ISO) ISO 3166-Country Codes
LLL	*PartyLegalEntity*	0..1	The description of the party as a legal entity.	
LLLL	RegistrationName	1..1	The full formal name by which the Customer - Accounts Payable is registered in the national registry of legal entities or as a Taxable person or otherwise trades as a person or persons.	
LLLL	CompanyID	1..1	The Customer - Accounts Payable Federal Tax Number or state identification number.identifier issued by an official registrar that identifies the Customer as a legal	

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Level	Element or attribute	Cardinality	Definition and use	Rules
			entity or person, such as Federal Tax Number or state identification number.	
LLLL	CompanyID/@schemeID	0..1	The identification scheme identifier of the Customer legal registration identifier.	
LLL	*Contact*	0..1	Contact information relevant for the Customer - Accounts Payable.	
LLLL	Name	0..1	A contact point for a legal entity or person.	
LLLL	Telephone	0..1	A phone number for the contact point.	
LLLL	ElectronicMail	0..1	An e-mail address for the contact point.	
L	*Delivery*	0..n	A delivery associated with this document.	
LL	ActualDeliveryDate	0..1	The date on which the supply of goods or services was made or completed.	
LL	*DeliveryLocation*	0..1	The delivery location.	
LLL	*Address*	0..1	The delivery address.	
LLLL	CityName	0..1	The common name of the city, town or village, where the deliver to address is located.	
LLLL	PostalZone	0..1	The identifier for an addressable group of properties according to the relevant postal service.	
LLLL	CountrySubentityCode	0..1	The subdivision of a country.	
LLLL	*AddressLine*	0..n	An unstructured address line.	

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Level	Element or attribute	Cardinality	Definition and use	Rules
LLLLL	Line	0..1	The deliver to street address.	
LLLL	*Country*	1..1	A code that identifies the country.	
LLLLL	IdentificationCode	1..1	The deliver to street address.	MUST reflect2-digit value from International Organization for Standardization (ISO) ISO 3166-Country Codes
LL	*DeliveryParty*	0..1	The party to whom the goods are delivered.	
LLL	*PartyName*	0.1	The name of the party to which the goods and services are delivered.	
LLLL	Name	1..1	The name of the party to which the goods and services are delivered.	
L	*PaymentMeans*	0..n	Expected means of payment.	Must reflect value from X12 Payment Method Type code list.
LL	PaymentMeansCode	1..1	The means, expressed as code, for how a payment is expected to be or has been settled.	
LL	PaymentID	0..1	An identifier used to establish a link between the payment and the Invoice, issued by the Seller.	
LL	*PayeeFinancialAccount*	0..1	The payee's financial account	
LLL	ID	1..1	A unique identifier of the financial payment account, at a payment service provider, to which payment should be made.	
LLL	Name	0..1	The name of the payment account, at a payment service provider, to which	

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Level	Element or attribute	Cardinality	Definition and use	Rules
			payment should be made.	
LLL	*FinancialInstitutionBranch*	1..1	The branch of the financial institution associated with this financial account.	
LLLL	ID	1..1	An identifier for the payment service provider where a payment account is located (ie. routing number).	
LL	*PaymentMandate*	0..1	The payment mandate associated with this means of payment.	
LLL	ID	0..1	Unique identifier assigned by the Payee for referencing the direct debit mandate.	
LLL	*PayeeParty*	0..1	The payee party.	
LLLL	*PartyIdentification*	0..1	An identifier for this party.	
LLLLL	ID	0..1	An identifier of the Payee as used by the Payee's bank	
LLL	*PayeeFinancialAccount*	0..1	The payee's financial account.	
LLLL	ID	0..1	The account to be debited by direct debit.	
L	*PaymentTerms*	0..n	A set of payment terms associated with this document.	
LL	Note	0..1	A textual description of the payment terms that apply to the amount due for payment (Including description of possible penalties).	
L	*AllowanceCharge*	0..n	An **allowance (discount)** that applies	

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Level	Element or attribute	Cardinality	Definition and use	Rules
			to a price component of the invoice as a whole.	
LL	ChargeIndicator	1..1	An indicator set to false in the context of allowances.	
LL	AllowanceChargeReasonCode	0..1	The reason for the document level allowance, expressed as a code.	Must reflect value from X12 Special Charges or Allowance code list.
LL	AllowanceChargeReason	0..1	The reason for the document level allowance, expressed as text.	Document level allowance reason code and Document level allowance reason MUST indicate the same type of allowance.
LL	MultiplierFactorNumeric	0..1	The percentage that may be used, in conjunction with the document level allowance base amount, to calculate the document level allowance amount.	
LL	Amount	1..1	The amount of the allowance.	
LL	Amount/@currencyID	1..1	The currency used for the amount.	MUST reflect values from International Organization for Standardization (ISO) 4217 Currency Codes.
LL	BaseAmount	0..1	The base amount that may be used, in conjunction with the document level allowance percentage, to calculate the document level allowance amount.	
LL	BaseAmount/@currencyID	1..1	The currency used for the base amount.	MUST reflect values from International Organization for Standardization (ISO) 4217 Currency Codes.
LL	*TaxCategory*	0..1	A tax category applicable to this allowance.	
LLL	ID	1..1	A coded identification indicating which tax	Invoiced Item Tax Category Code must reflect value from X12 Tax Type code list

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Level	Element or attribute	Cardinality	Definition and use	Rules
			category applies to the document level allowance.	or X12 Exempt codes list. List type should be noted using Scheme ID.
LLL	Percent	0..1	The tax rate, represented as a percentage that applies to the document level allowance.	
LLL	*TaxScheme*	1..1	The taxation scheme within which this tax category is defined.	
LLLL	ID	1..1	An identifier for this taxation scheme.	Tax Scheme Identifier MUST be set to TAX.
L	*AllowanceCharge*	0..n	A **charge** that applies to a price component of the invoice as a whole.	
LL	ChargeIndicator	1..1	An indicator set to true in the context of charges.	
LL	AllowanceChargeReasonCode	0..1	The reason for the document level charge, expressed as a code.	Document level discount reason code must reflect value from X12 Special Charges or Allowance code list.
LL	AllowanceChargeReason	0..1	The reason for the document level charge, expressed as text.	Document level charge reason code and Document level charge reason MUST indicate the same type of charge.
LL	Amount	1..1	The amount of the charge.	
LL	Amount/@currencyID	1..1	The currency used for the amount.	MUST reflect values from International Organization for Standardization (ISO) 4217 Currency Codes.
L	*TaxTotal*	0..1	The total amount of a specific type of tax.	
LL	TaxAmount	1..1	Sum of all taxable amounts.	
LL	TaxAmount/@currencyID	1..1	The currency of the taxable amount.	MUST reflect values from International Organization for Standardization (ISO) 4217 Currency Codes.
LL	*TaxSubtotal*	1..1	One of the subtotals the sum of which equals the total tax	

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Level	Element or attribute	Cardinality	Definition and use	Rules
			amount for a particular taxation scheme.	
LLL	TaxableAmount	0..1	Sum of all taxable amounts subject to a specific tax category code and tax category rate (if the tax category rate is applicable).	
LLL	TaxableAmount/@currencyID	1..1	The currency of the taxable amount.	MUST reflect values from International Organization for Standardization (ISO) 4217 Currency Codes.
LLL	TaxAmount	1..1	The total tax amount for a given tax category.	
LLL	TaxAmount/@currencyID	1..1	The currency of the tax amount.	
LLL	*TaxCategory*	1.1	The tax category applicable to this subtotal.	
LLLL	ID	1..1	Coded identification of a tax category.	Invoiced Item Tax Category Code must reflect value from X12 Tax Type code list or X12 Exempt codes list. List type should be noted using Scheme ID.
LLLL	Percent	0..1	The tax rate, represented as a percentage that applies for the relevant tax category.	
LLLL	TaxExemptionReason	0..1	A textual statement of the reason why the amount is exempted from tax or why no tax is being charged	
LLLL	*TaxScheme*	1..1	The taxation scheme within which this tax category is defined.	
LLLLL	ID	1..1	An identifier for this taxation scheme.	Tax Scheme Identifier must be set to TAX.
L	*LegalMonetaryTotal*	1..1	The total amount payable on the Invoice, including Allowances, Charges, and Taxes.	

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Level	Element or attribute	Cardinality	Definition and use	Rules
LL	LineExtensionAmount	1..1	Sum of all Invoice line net amounts in the Invoice.	
LL	LineExtensionAmount/@currencyID	1..1	The currency of the Line Extension Amount	MUST reflect values from International Organization for Standardization (ISO) 4217 Currency Codes.
LL	TaxExclusiveAmount	1..1	The total amount of the Invoice.	
LL	TaxExclusiveAmount/@currencyID	1..1	The currency of the Tax Exclusive Amount	MUST reflect values from International Organization for Standardization (ISO) 4217 Currency Codes.
LL	TaxInclusiveAmount	1..1	The total amount of the Invoice with tax	
LL	TaxInclusiveAmount/@currencyID	1..1	The currency of the Tax Inclusive Amount	MUST reflect values from International Organization for Standardization (ISO) 4217 Currency Codes.
LL	AllowanceTotalAmount	0..1	Sum of all allowances on document level in the Invoice.	
LL	AllowanceTotalAmount/@currencyID	0..1	The currency of the Allowance Total Amount	MUST reflect values from International Organization for Standardization (ISO) 4217 Currency Codes.
LL	ChargeTotalAmount	0..1	Sum of all charges on document level in the Invoice.	
LL	ChargeTotalAmount/@currencyID	0..1	The currency of the Charge Total Amount	MUST reflect values from International Organization for Standardization (ISO) 4217 Currency Codes.
LL	PayableAmount	1..1	The outstanding amount that is requested to be paid.	When Amount due for Payment is positive, either the Payment Due Date or Payment Terms MUST exist.
LL	PayableAmount/@currencyID	1..1	The currency of the Payable Amount	MUST reflect values from International Organization for Standardization (ISO) 4217 Currency Codes.
L	*InvoiceLine*	1..n	A line describing an invoice item.	
LL	ID	1..1	A unique identifier for the individual line within the Invoice.	
LL	Note	0..1	A textual note that gives unstructured	

Level	Element or attribute	Cardinality	Definition and use	Rules
			information that is relevant to the Invoice line.	
LL	InvoicedQuantity	1..1	The quantity of items (goods or services) that is charged in the Invoice line.	
LL	InvoicedQuantity/@unitCode	0..1	The unit of measure that applies to the invoiced quantity.	Invoiced quantity unit of measure code MUST reflect values from the X12 Unit of Measure code list.
LL	LineExtensionAmount	1..1	The total amount of the Invoice line (before tax).	
LL	LineExtensionAmount/@currencyID	1..1	The currency of the amount	
LL	AccountingCost	0..1	A textual value that specifies where to book the relevant data into the Buyer's financial accounts.	
LL	*OrderLineReference*	0..1	A reference to an order line associated with this invoice line.	
LLL	LineID	0..1	An identifier for a referenced line within a purchase order, issued by the Buyer.	
LL	*AllowanceCharge*	0..n	An **allowance (discount)** that applies to a price component of an individual invoice line.	
LLL	ChargeIndicator	1..1	An indicator set to false in the context of allowances.	
LLL	AllowanceChargeReasonCode	0..1	The reason for the invoice line allowance, expressed as a code.	Must reflect value from X12 Special Charges or Allowance code list.
LLL	AllowanceChargeReason	0..1	The reason for the invoice line allowance, expressed as text.	

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Level	Element or attribute	Cardinality	Definition and use	Rules
LLL	MultiplierFactorNumeric	0..1	The percentage that may be used, in conjunction with the invoice line allowance base amount, to calculate the invoice line allowance amount.	
LLL	Amount	1..1	The amount of the allowance.	
LLL	Amount/@currencyID	1..1	The currency used for the amount.	MUST reflect values from International Organization for Standardization (ISO) 4217 Currency Codes.
LLL	BaseAmount	0..1	The base amount that may be used, in conjunction with the invoice line allowance percentage, to calculate the invoice line allowance amount.	
LLL	BaseAmount/@currencyID	1..1	The currency used for the base amount.	MUST reflect values from International Organization for Standardization (ISO) 4217 Currency Codes.
LL	*AllowanceCharge*	0..n	A **charge** that applies to a price component of an individual invoice line.	
LLL	ChargeIndicator	1..1	An indicator set to true in the context of charges.	
LLL	AllowanceChargeReasonCode	0..1	The reason for the invoice line charge, expressed as a code.	Must reflect value from X12 Special Charges or Allowance code list.
LLL	AllowanceChargeReason	0..1	The reason for the invoice line charge, expressed as text.	
LLL	Amount	1..1	The amount of the charge, without tax.	
LLL	Amount/@currencyID	1..1	The currency used for the amount.	MUST reflect values from International Organization for Standardization (ISO) 4217 Currency Codes.
LL	*TaxTotal*	0..1	A total amount of taxes of a particular kind	

Level	Element or attribute	Cardinality	Definition and use	Rules
			applicable to this invoice line.	
LLL	TaxAmount	1..1	The total tax amount for the invoice line.	
LLL	TaxAmount/@currencyID	1..1	The currency used for the tax amount.	MUST reflect values from International Organization for Standardization (ISO) 4217 Currency Codes.
LLL	*TaxSubtotal*	0..n	The aggregate component of information for a particular tax category.	
LLLL	TaxableAmount	0..1	Sum of all taxable amounts subject to a specific tax category code and tax category rate (if the tax category rate is applicable).	
LLLL	TaxableAmount/@currencyID	1..1	The currency of the taxable amount.	MUST reflect values from International Organization for Standardization (ISO) 4217 Currency Codes.
LLLL	TaxAmount	1..1	The amount of this tax subtotal.	
LLLL	TaxAmount/@currencyID	1..1	The currency used for the tax amount.	MUST reflect values from International Organization for Standardization (ISO) 4217 Currency Codes.
LLLL	*TaxCategory*	1..1	The tax category applicable to this subtotal.	
LLLLL	ID	1..1	An identifier for this tax category.	Invoiced Item Tax Category Code must reflect value from X12 Tax Type code list or X12 Exempt codes list. List type should be noted using Scheme ID.
LLLLLL	ID/@schemeID	1..1	The scheme identifier of TaxCategory ID.	Use X12 Tax Type code list when there is a tax. Use the X12 Exempt code list when describing a tax exempt item.
LLLLL	Percent	0..1	The tax rate, represente as a percentage that applies for the relevant tax category.	
LLLLL	TaxExemptionReason	0..1	A textual statement of the reason why the amount is exempted fro	

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Level	Element or attribute	Cardinality	Definition and use	Rules
			tax or why no tax is bein charged	
LLLLL	*TaxScheme*	1..1	The taxation scheme within which this tax category is defined.	
LLLLLL	ID	1..1	An identifier for this taxation scheme.	Tax Scheme Identifier MUST be set to TAX.
LLLLLL	ID/@schemeID	1..1	The identification of the identification scheme.	
LL	*Item*	1..1	The item associated wit this invoice line.	
LLL	Description	0..1	A description for an item.	
LLL	Name	1..1	A name for an item.	
LLL	*BuyersItemIdentification*	0..1	Identifying information for this item, assigned b the buyer.	
LLLL	ID	1..1		
LLL	*SellersItemIdentification*	0..1	Identifying information for this item, assigned b the seller.	
LLLL	ID	1..1		
LLL	*StandardItemIdentification*	0..1	Identifying information for this item, assigned according to a standard system.	
LLLL	ID	1..1	An item identifier based on a registered scheme.	Must be an identifier from GTIN
LLLL	ID/@schemeID	1..1	The identification scheme identifier of the Item standard identifier	Must be GTIN
LL	*Price*	1..1	The price of the item associated with this invoice line.	
LLL	PriceAmount	1..1	The price of an item, exclusive of tax, after subtracting item price discount.	

Level	Element or attribute	Cardinality	Definition and use	Rules
LLL	PriceAmount/@currencyID	1..1	The currency used for the price amount.	MUST reflect values from International Organization for Standardization (ISO) 4217 Currency Codes.
LLL	BaseQuantity	0..1	The number of item units to which the price applies.	

5 Code lists

5.1 Case sensitivity

All codes in the code lists when encountered in a core Invoice document MUST be treated as case insensitive.

5.2 Code Lists

Element Type	Code List
Country Codes	International Organization for Standardization (ISO) ISO 3166-Country Code
Currency Codes	International Organization for Standardization (ISO) 4217 Currency Codes: ISO - ISO 4217 — Currency codes
Payment Means Codes	X12 Payment Method Types
Tax Category Codes	X12 Tax Types
Tax Scheme Identifier Codes	Set to "TAX"
Charge Reason Codes	X12 Special Charges or Allowance Codes
Unit of Measure Codes	X12 Unit of Measure Codes

6 Appendix

6.1 Core Invoice Example

```
<?xml version="1.0" encoding="UTF-8"?>
<Invoice xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
 xmlns="urn:oasis:names:specification:ubl:schema:xsd:Invoice-2"
```

```
xmlns:cac="urn:oasis:names:specification:ubl:schema:xsd:CommonAggregateComp
onents-2"

xmlns:cbc="urn:oasis:names:specification:ubl:schema:xsd:CommonBasicComponen
ts-2">
 <cbc:UBLVersionID>2.3</cbc:UBLVersionID>
 <cbc:CustomizationID>bpc-1.0-data-Core</cbc:CustomizationID>
 <cbc:ProfileID>bdx:noprocess</cbc:ProfileID>
 <cbc:ID>INVOICE-10004</cbc:ID>
 <cbc:IssueDate>2023-03-20</cbc:IssueDate>
 <cbc:DueDate>2023-04-19</cbc:DueDate>
 <cbc:Note>This is an example Core Invoice</cbc:Note>
 <cbc:DocumentCurrencyCode>USD</cbc:DocumentCurrencyCode>
 <cac:OrderReference>
   <cbc:ID>PO-4300022</cbc:ID>
 </cac:OrderReference>
 <cac:AccountingSupplierParty>

<cbc:CustomerAssignedAccountID>DUNS:123456789</cbc:CustomerAssignedAccountI
D>
    <cac:Party>
      <cac:PartyIdentification>
        <cbc:ID schemeID="EIN">224466889</cbc:ID>
      </cac:PartyIdentification>
      <cac:PartyName>
        <cbc:Name>Gadgets R Us, Inc.</cbc:Name>
      </cac:PartyName>
      <cac:PostalAddress>
        <cbc:CityName>San Francisco</cbc:CityName>
        <cbc:PostalZone>94107</cbc:PostalZone>
        <cbc:CountrySubentityCode>CA</cbc:CountrySubentityCode>
        <cac:AddressLine>
          <cbc:Line>24 Willie Mays Plz</cbc:Line>
        </cac:AddressLine>
        <cac:Country>
          <cbc:IdentificationCode>US</cbc:IdentificationCode>
        </cac:Country>
      </cac:PostalAddress>
    </cac:Party>
 </cac:AccountingSupplierParty>
 <cac:AccountingCustomerParty>
    <cac:Party>
      <cac:PartyIdentification>
        <cbc:ID schemeID="GLN">9977554433221</cbc:ID>
      </cac:PartyIdentification>
      <cac:PartyName>
        <cbc:Name>ACME Corp.</cbc:Name>
      </cac:PartyName>
      <cac:PostalAddress>
        <cbc:CityName>Cleveland</cbc:CityName>
        <cbc:PostalZone>44114</cbc:PostalZone>
        <cbc:CountrySubentityCode>OH</cbc:CountrySubentityCode>
        <cac:AddressLine>
          <cbc:Line>1100 E 9th St.</cbc:Line>
        </cac:AddressLine>
        <cac:Country>
          <cbc:IdentificationCode>US</cbc:IdentificationCode>
        </cac:Country>
      </cac:PostalAddress>
```

```
          <cac:Contact>
            <cbc:Name>E. Presley</cbc:Name>
          </cac:Contact>
        </cac:Party>
      </cac:AccountingCustomerParty>
      <cac:PaymentMeans>
        <cbc:PaymentMeansCode>T</cbc:PaymentMeansCode>
        <cbc:PaymentID>INVOICE-10004</cbc:PaymentID>
        <cac:PayeeFinancialAccount>
          <cbc:ID>1234567890123</cbc:ID>
          <cac:FinancialInstitutionBranch>
            <cbc:ID>54321</cbc:ID>
          </cac:FinancialInstitutionBranch>
        </cac:PayeeFinancialAccount>
      </cac:PaymentMeans>
      <cac:AllowanceCharge>
        <cbc:ChargeIndicator>false</cbc:ChargeIndicator>
        <cbc:AllowanceChargeReason>Returning customer's
discount</cbc:AllowanceChargeReason>
        <cbc:Amount currencyID="USD">100.00</cbc:Amount>
      </cac:AllowanceCharge>
      <cac:AllowanceCharge>
        <cbc:ChargeIndicator>true</cbc:ChargeIndicator>
        <cbc:AllowanceChargeReason>Plastic bag</cbc:AllowanceChargeReason>
        <cbc:Amount currencyID="USD">1.00</cbc:Amount>
      </cac:AllowanceCharge>
      <cac:TaxTotal>
        <cbc:TaxAmount currencyID="USD">25.50</cbc:TaxAmount>
        <cac:TaxSubtotal>
          <cbc:TaxAmount currencyID="USD">25.50</cbc:TaxAmount>
          <cac:TaxCategory>
            <cbc:ID>LT</cbc:ID>
            <cac:TaxScheme>
              <cbc:ID>TAX</cbc:ID>
            </cac:TaxScheme>
          </cac:TaxCategory>
        </cac:TaxSubtotal>
      </cac:TaxTotal>
      <cac:LegalMonetaryTotal>
        <cbc:LineExtensionAmount
currencyID="USD">250.00</cbc:LineExtensionAmount>
        <cbc:TaxExclusiveAmount currencyID="USD">151.00</cbc:TaxExclusiveAmount>
        <cbc:TaxInclusiveAmount currencyID="USD">176.50</cbc:TaxInclusiveAmount>
        <cbc:AllowanceTotalAmount
currencyID="USD">100.00</cbc:AllowanceTotalAmount>
        <cbc:ChargeTotalAmount currencyID="USD">1.00</cbc:ChargeTotalAmount>
        <cbc:PayableAmount currencyID="USD">176.50</cbc:PayableAmount>
      </cac:LegalMonetaryTotal>
      <cac:InvoiceLine>
        <cbc:ID>1</cbc:ID>
        <cbc:InvoicedQuantity>1</cbc:InvoicedQuantity>
        <cbc:LineExtensionAmount
currencyID="USD">150.00</cbc:LineExtensionAmount>
        <cac:AllowanceCharge>
          <cbc:ChargeIndicator>false</cbc:ChargeIndicator>
          <cbc:AllowanceChargeReason>March promotion</cbc:AllowanceChargeReason>
          <cbc:Amount currencyID="USD">50.00</cbc:Amount>
        </cac:AllowanceCharge>
        <cac:Item>
```

```xml
          <cbc:Name>Giant ballpoint pen</cbc:Name>
      </cac:Item>
      <cac:Price>
        <cbc:PriceAmount currencyID="USD">200.00</cbc:PriceAmount>
        <cbc:BaseQuantity>1</cbc:BaseQuantity>
      </cac:Price>
  </cac:InvoiceLine>
  <cac:InvoiceLine>
      <cbc:ID>2</cbc:ID>
      <cbc:InvoicedQuantity>100</cbc:InvoicedQuantity>
      <cbc:LineExtensionAmount
currencyID="USD">100.00</cbc:LineExtensionAmount>
      <cac:Item>
        <cbc:Description>Jumbo papersheets for use with matching giant
ballpoint pen</cbc:Description>
        <cbc:Name>Jumbo paper sheets</cbc:Name>
      </cac:Item>
      <cac:Price>
        <cbc:PriceAmount currencyID="USD">1.00</cbc:PriceAmount>
        <cbc:BaseQuantity>1</cbc:BaseQuantity>
      </cac:Price>
  </cac:InvoiceLine>
</Invoice>
```