

The background features a decorative graphic consisting of three concentric green circles of varying sizes. Two thin green lines intersect at a point between the top and middle circles, extending towards the top-left and bottom-right corners. A third green circle is partially visible at the bottom right, overlapping the page edge.

# **EHF Implementation guide**

## **Invoice and Credit note**

**Version: v1p6r1**

**Date: January 16, 2013**

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## 1 INTRODUCTION

This document describes the data formats used when trading partners exchange invoice information electronically (Norwegian: Elektronisk Handelsformat; EHF). It is prepared as part of the initiative taken by the Norwegian “Agency for Public Management and eGovernment” (Difi) within the standardization of electronic trade processes.

The EHF formats are based on CEN BII<sup>1</sup> with a syntax binding to Universal Business Language (UBL)<sup>2</sup>. Invoice and Credit note are based on UBL 2.0, while Catalogue and Order are based on UBL 2.1. UBL is an open standard with no license fees and the same goes for EHF. EHF is maintained by Difi.

### 1.1 BACKGROUND AND OBJECTIVE

The government white paper labeled “St.Meld. nr. 36 (2008-2009) Det gode innkjøp” (The good procurement), states among other things:

«It’s the Government’s opinion that increased use of electronic solutions is important to improve and increase the efficiency of public procurement. The use of electronic solutions may reduce time spent on public procurement, increase the competition and arrange for purchases to be more transparent and easier to re-examine. By spending less time and money on procurement, resources will be available for both modernizing the public sector and more welfare.

The goal for introducing electronic solutions is to contribute to a better, simpler and more secure procurement. »

The «Ministry of Government Administration, Reform and Church Affairs» (FAD) considers use of open standards as a vital means to build a well-functioning public administration, with good internal collaboration and a high level of service for both inhabitants and businesses.

#### Definition of open standards:

*An open standard is characterized by its reputation and will be maintained by a non-commercial organisation, and the continuing development is based on decision processes open to every interested party. The standard is published and the documentation is available, either free of charge or for a small, insignificant fee. Anyone must be allowed to copy, distribute and use the standard free of charge or for a small, insignificant fee. The intellectual rights related to the standard (e.g. patents) are irrevocably available, without any royalties. There is no reservation regarding re-use of the standard.*<sup>3</sup>

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

### 1.2 TARGET AUDIENCE

**The target audience** for this implementation guide is both accounting and IT professionals in organisations aiming at performing the invoicing process completely or partially electronic. That

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<sup>1</sup> <http://www.cen.eu/cwa/bii/specs/>

<sup>2</sup> [http://www.oasis-open.org/committees/tc\\_home.php?wg\\_abbrev=ubl](http://www.oasis-open.org/committees/tc_home.php?wg_abbrev=ubl)

<sup>3</sup> [http://no.wikipedia.org/wiki/%C3%85pen\\_standard](http://no.wikipedia.org/wiki/%C3%85pen_standard)

means issuing an invoice, a credit note and a reminder. This document may also benefit system suppliers, ERP suppliers and message brokers.

- Accounting professionals are advised to read chapters 1 through 5.
- IT professionals may concentrate on chapters 6 through 9.

### 1.3 DOCUMENT STRUCTURE

This document consists of the following chapters and contents:

- Chapter 1 gives a short introduction describing the background and objective of this implementation guide.
- Chapter 2 gives the change history of the document.
- Chapter 3 describes the EHF formats (Invoice and Credit note) in general.
- Chapter 4 links to definitions relevant to EHF formats.
- Chapter 5 links to general principles and conditions for the formats.
- Chapter 6 describes in detail central information elements.
- Chapter 7 gives the complete information contents of the invoice and the credit note formats.
- Chapter 8 deals with validation.
- Chapter 9 embraces these appendices:
  - Appendix 1: Message structure
  - Appendix 2: Message matrix
  - Appendix 3: Code lists
  - Appendix 4: Link to UBL 2.0 schema for invoice and credit note
  - Appendix 5: Link to Schematron files used in validation
  - Appendix 6: XML example files

Appendices 1, 2, 3 and 6 are separate documents. Appendices 4 and 5 serve as links to information on the internet.

### 1.4 MANDATORY USE

This version is valid from January 2, 2013.

It will be mandatory from June 1, 2013, and

validation of previous versions will not be supported after August 1, 2013.

## 2 DOCUMENT HISTORY

Version	Comments	Author	Date dd.mm.ccy
0.1	Initial version	Bao Nguyen, Difi	09.11.2009
0.5	Preliminary version	Bao Nguyen, Difi Olav A. Kristiansen, Difi Sverre Bauck, Difi Petter Sandvik, Edisys Jostein Frømyr, Edisys	10.12.2009
1.0	Final version	Bao Nguyen, Difi	27.04.2010
1.01	Correcting definitions	Bao Nguyen, Difi	04.05.2010
1.1	Correcting chapters 3.1.1, 3.1.2, 3.2 Appendices 1, 2 and 5 (new data element: TaxCategory in Allowance Charge) English version Test files	Bao Nguyen, Difi Kristin V. Gulbrandsen, Difi	20.01.2012
1.2	Correcting chapter 3.1.1 (Bank Account No becomes mandatory)	Bao Nguyen, Difi	24.02.2011
1.3	Name change New appendix with Xpath to mandatory and recommended elements.	Bao Nguyen, Difi	25.03.2011
1.4	4.8 Recommendation for the use of appendices	Bao Nguyen, Difi	18.04.2011
1.5	Updated preview for invoice where PaymentMeans is repeatable (appendix 5)  Updated all test files. Updated XSLT for credit note for preview of appendix (appendices 5 and 8).  Updated structure tables (appendix 1)  Updated message matrices with better descriptions (appendix 2) and correction of XPath for mapping from e2b to EHF	Bao Nguyen, Difi	30.11.2011

	<p>Updated unit code list adding some Norwegian translations (appendix 3)</p> <p>Updated validation help files (schematron, xslt) (Vefa page)</p> <p>New appendix about validation rules (appendix 10)</p> <p>Updated validation text in chapter 3.2</p> <p>Updated text; VAT rate increased from 14% to 15%, chapter 4.3</p> <p>Updated text; format of OrderReference at line level, for chapter 4.5</p> <p>Updated text; recommendation for appendices description, chapter 4.8</p> <p>Credit note message may include attached files</p> <p>New paragraph in chapter 4.9 about the use of document reference</p> <p>New paragraph in chapter 4.10 about allowances and charges</p> <p>New paragraph in 4.11 about PartyTaxScheme for supplier</p> <p>Updated text; infrastructure for exchanging EHF, chapter 6.6</p>		
1.6	<p>Several adjustments and clarifications about:</p> <ul style="list-style-type: none"> <li>• Endpoint ID</li> <li>• Organisation number</li> <li>• VAT-number</li> <li>• Allowances</li> <li>• Charges</li> <li>• Amount</li> <li>• Rounding rules description</li> <li>• Profiles and messages</li> </ul> <p>In addition introducing technical and functional modifications for</p> <ul style="list-style-type: none"> <li>• Allowing negative invoice</li> <li>• Delivery Address on invoice line</li> <li>• Support for Norwegian profiles</li> <li>• Mandatory elements made optional (StreetAddress for</li> </ul>	<p>Olav A. Kristiansen, Difi Jostein Frømyr, Edisys Erik Gustavsen, Edisys</p>	02.01.2013

	<ul style="list-style-type: none"> <li>supplier and customer)</li> <li>Introduced recommended elements (LegalEntityName for supplier and customer)</li> </ul>		
1.6 Rev. 1	<p>Adding a colon in CustomizationID. Allow more than one occurrence of AllowanceCharge under Price. Accounting string on InvoiceLine is changed from recommended to optional. Urge to not use optional Note elements. Text adjustments.</p>	<p>Olav A. Kristiansen, Difi Jostein Frømyr, Edisys Erik Gustavsen, Edisys</p>	14.01.2013
1.6	English version	Gunnar Stensby, Edisys	16.01.2013

## 2.1 CONSEQUENCES OF IMPLEMENTING THIS VERSION

Issues regarding message exchange between actors using different versions of the EHF invoicing formats.

### 2.1.1 SENDER USING VERSION 1.5, RECEIVER 1.6

Version 1.6 being compatible with version 1.5 means that every implementation of version 1.6 is capable of receiving 1.5 messages, but please note:

- Negative invoice cannot be sent (not supported in 1.5).
- DeliveryAddress on InvoiceLine cannot be sent (not supported in 1.5).

### 2.1.2 SENDER USING VERSION 1.6, RECEIVER 1.5

Some new functionality is introduced in version 1.6 and caution should be taken when sending 1.6 messages. Please note:

- Negative invoice will not be correctly received.
- DeliveryAddress on InvoiceLine will not be understood
- Will validate with an error message at the receiver's site if StreetAddress is missing for supplier and customer.
- Will validate with an error message at the receiver's site if Norwegian profiles are used (biixx and biixy).

## 2.2 KNOWN ISSUES, CHALLENGES AND RECOMMENDATIONS

EHF Invoice and Credit note version 1.6 have addressed many known issues from version 1.5. Still there are a few known issues in version 1.6.

**Difi wants to encourage all businesses NOT to use optional Note elements if avoidable.**

### 2.2.1 CUSTOMIZATIONID



CustomizationId is declared in today's version of EHF Invoice like this:

```
<cbc:CustomizationID>  
    urn:www.cenbii.eu:transaction:biicoretrdm010:ver1.0:#  
    urn:www.peppol.eu:bis:peppol4a:ver1.0#  
    urn:www.difi.no:ehf:faktura:ver1  
</cbc:CustomizationID>
```

When we upgrade to EHF version 2.0, we will change the CustomizationId declaration, replacing the last line urn:www.difi.no:ehf:faktura:ver1 with urn:www.difi.no:ehf:faktura:ver2.0 :

```
<cbc:CustomizationID>  
    urn:www.cenbii.eu:transaction:biicoretrdm010:ver1.0:#  
    urn:www.peppol.eu:bis:peppol4a:ver1.0#  
    urn:www.difi.no:ehf:faktura:ver2.0  
</cbc:CustomizationID>
```

The same goes for Credit note.

---

### 2.2.2 ENDPOINTID

EndpointId is declared like this today:

```
<cbc:EndpointID> 9908:987654321 </cbc:EndpointID>
```

In version 2.0 of EHF Invoice and Credit note this will be modified to be compliant with the rules of BII and PEPPOL BIS:

```
<cbc:EndpointID schemeID="NO:ORGNR">987654321</cbc:EndpointID>
```

---

### 2.2.3 LEGAL ENTITY NAME AS A MANDATORY ELEMENT IN V2.0

This version, 1.6, of EHF Invoice recommends supplying the name of the legal entity, and in version 2.0 this will be a mandatory element.

---

### 2.2.4 UPGRADING TO UBL 2.1

Version 2.0 of EHF Invoice and Credit note will upgrade UBL schema from 2.0 to UBL 2.1.

---

### 2.2.5 INCONSISTENCY BETWEEN INVOICE AND CREDIT NOTE

The contents of the Credit note will be harmonized with the contents of the Invoice when it comes to the following elements:

- Allowances/Charges
- Price (BaseQuantity)
- Delivery Address
- Payment information

---

### 2.2.6 INVOICING THE CONSUMER (B2C)

Considerations will be made to prepare for invoicing the consumer.

### 3 EHF – ELEKTRONISK HANDELSFORMAT (ELECTRONIC COMMERCE FORMAT)

#### 3.1 ABOUT EHF

EHF is an anagram of the Norwegian expression «Elektronisk handelsformat» (Electronic Commerce Format).

EHF is based on the work performed by CEN BII<sup>4</sup>. This is further adjusted to comply with the Norwegian accounting regulations and current practices for the different business processes in the Norwegian market. Difi pursues the goal to cover the full trading process using EHF documents, both before and after the signing of a contract.

Documents, from the tender catalogue to the credit note will be gathered under the EHF umbrella. During 2013 Difi will prepare for the use of EHF formats in what is known as the post award process, i.e. the part of the business process that starts when a supplier and a customer have signed a contract.

By using the EHF documents the collaboration between the supplier and the customer will be predictable. Elements from the tender Catalogue will be re-used in the Order, and elements from the Order will be re-used in the Invoice. This leads to a holistic use of all the documents under the EHF umbrella.

Difi has chosen to use CEN BII<sup>5</sup> as a base for the EHF formats and the Universal Business Language (UBL)<sup>6</sup> as a foundation for the implemented syntax. Both EHF and UBL are open standards and as such not liable to any licensing fees or royalties.

EHF is managed and maintained by Difi.

#### 3.2 INFORMATION CONSISTENCY

The different EHF formats mentioned above contain a number of common information elements (supplier, customer, item etc.). It is important to preserve consistency in those common information elements, and that means that elements with identical content are declared in the same way and as far as possible given the same element tag name.

EHF invoicing formats will for instance re-use elements from the Catalogue and Order to ensure consistency between the messages and to make sure that the information from the business transactions are reflected in the invoicing documents. This makes it possible to implement an efficient and automated control of the invoice and the originating transactions.

#### 3.3 MESSAGE TRANSPORT

Open PEPPOL Transport Infrastructure will provide an efficient use and transport of the EHF formats.

---

<sup>4</sup> <http://www.cen.eu/cwa/bii/specs/>

<sup>5</sup> <http://www.cen.eu/cwa/bii/specs/>

<sup>6</sup> [http://www.oasis-open.org/committees/tc\\_home.php?wg\\_abbrev=ubl](http://www.oasis-open.org/committees/tc_home.php?wg_abbrev=ubl)

The objective is to make it easy for parties in different countries to do cross-border trade. Experience shows that it is easy to implement electronic messaging in Norway, because most of the service providers use standard processes.

It must be noted that every document scheduled for this infrastructure must be validated with no errors by Difi's own validation service. This is likely to be done by the document issuer or by the service provider on behalf of the document issuer.

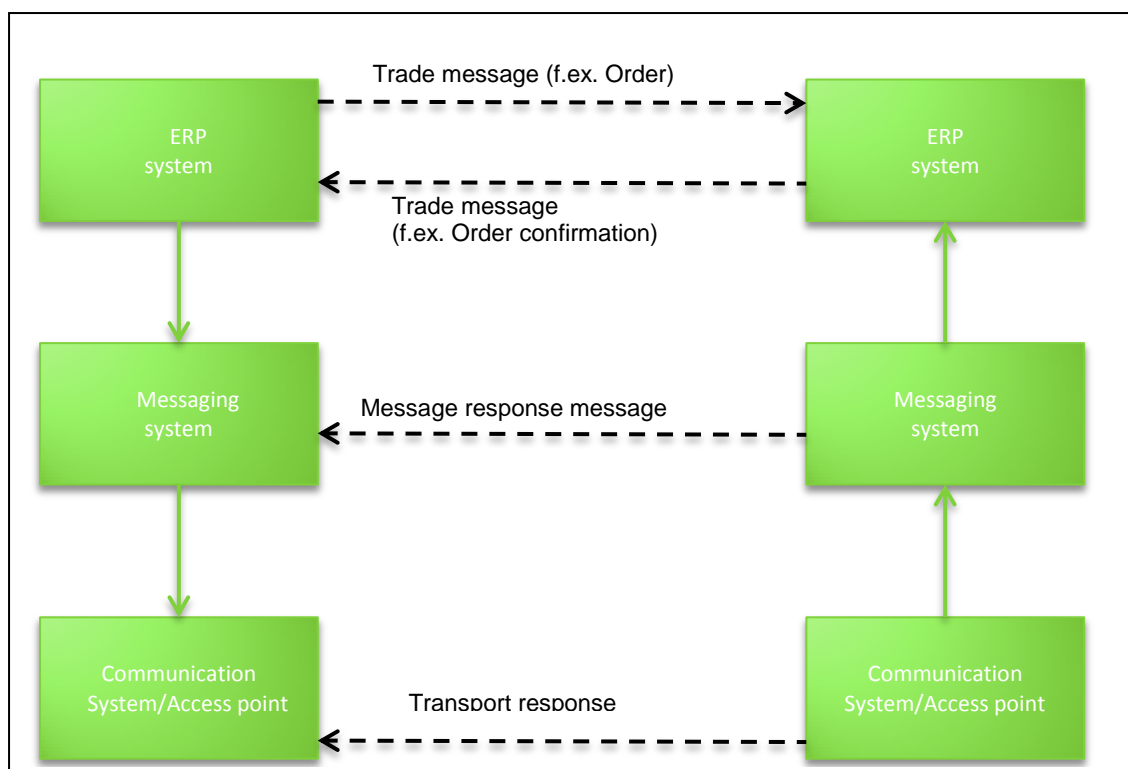
According to circular P-10/2012<sup>7</sup> FAD recommends all central government agencies to use this transport infrastructure.

### 3.4 MESSAGE LEVEL RESPONSE

The response message (Message Level Response) is an optional response message that the receiver of an electronic message, like an EHF Invoice, may use to:

- a) Acknowledge the reception of a message and/or
- b) Report any validation discrepancies in the received message.

The response message should be perceived as a technical response message being exchanged between the two parties' messaging systems and used in addition to any other business oriented response messages described in the different profiles.



<sup>7</sup> <http://www.regjeringen.no/nb/dep/fad/dok/rundskriv/2012/digitaliseringsrundskrivet.html?id=706462>

The response message will be documented in a separate EHF implementation guide scheduled to be published within first half of 2013.

The ability to receive a response message must be registered in ELMA along with every other electronic message.

### 3.5 PROFILES AND MESSAGES

In line with the underlying methodology for the EHF formats (cf. [www.cenbii.eu](http://www.cenbii.eu)) the electronic messages included in a specific format will be exchanged between the parties as a part of an electronic collaboration process – a profile.

CEN BII has defined a profile as “A specification of how one or more Business Processes are executed by specifying the business rules governing its business collaborations and the information content (data model) of the electronic business transactions exchanged.”

To the largest extent the EHF is using profiles prepared by BII (ref [www.cenbii.eu](http://www.cenbii.eu)) or PEPPOL (cf. [www.peppol.eu](http://www.peppol.eu)). Examples of relevant profiles are:

Interaction process	Messages	BII/PEPPOL ProfileID	EHF ProfileID
<b>Invoice only</b>	Invoice →	bii04	
<b>Credit note only</b>	Credit note →		biixx
<b>Invoice and credit note</b>	Invoice →	bii05	
	Credit note →		
<b>Invoice, credit note and reminder</b>	Invoice →		biixy
	Credit note →		
	Reminder →		
<b>Order and invoice</b>	Order →	bii06	
	Order response ←		
	Invoice →		
	Credit note →		

The messages being exchanged within a profile are customized to comply with the requirements given for that particular business document. A CustomizationID is used to identify *the business rules that apply to the document in question, i.e. the whole set of business rules the document issuer founded the document on.*

The example CustomizationID below indicates that the contents of the current message is based on business rules determined by BII (urn:www.cenbii.eu:transaction:biicoretrdm010:ver1.0), customized and clarified by PEPPOL (urn:www.peppol.eu:bis:peppol5a:ver1.0) and further customized and

clarified in this implementation guide regarding the Norwegian businesses (urn:www.difi.no:ehf:faktura:ver1).

<cbc:CustomizationID>urn:www.cenbii.eu:transaction:biicoretrdm010:ver1.0:#urn:www.peppol.eu:bis:peppol5a:ver1.0#urn:www.difi.no:ehf:faktura:ver1</cbc:CustomizationID>

### 3.6 USE OF COLLABORATION AGREEMENTS

The combination of the ELMA registration and the implementation guides referred to in that context eliminates the need for any formal collaboration agreement between the sender and the receiver. The ELMA registration verifies that an actor has declared the ability and the commitment to receive business documents composed according to the specific implementation guide, and any party is free to send the business document to this actor.

Exchanging Catalogue and Order requires no registration in ELMA, and actors are advised to include the use of electronic messages in the purchase contract or to supply an collaboration agreement<sup>8</sup> as an attachment, in order to link the electronic collaboration with the mercantile regulations and thus achieve a regularly revision of the electronic process.

### 3.7 VERSIONING

Difi claims the right to exchange the current format with a new one as and when needed. If so, Difi will inform the public via the web site and their registered users via e-mail.

Difi manages the formats in this way:

#### 3.7.1 MAIN VERSION

A new main version will be announced at least 5 months prior to release. When a main version is released, there will be at least a 12 months implementation period before the new version is made mandatory.

Difi intends to relate every main version to the regulations concerning IT standards in the public sector.

#### 3.7.2 SUB VERSION

A new sub version will be announced at least 3 months prior to release and is made mandatory 5 months after release.

All sub versions must be backwards compatible. 2 months after the new sub version has become mandatory, the support (validation service and implementation guide) is ceased for preceding versions.

#### 3.7.3 REVISION

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<sup>8</sup> [DIFI's mal for Samhandlingsavtale](#) (Interaction agreement template)

A revision is in principle a result of bug fixing the latest sub version, and will be announced at release time and should be implemented without further delay.

## 4 DEFINITIONS

The table below gives the definitions of key concepts of the invoicing process.

Term	Definition
<b>Supplier</b>	Person or company supplying goods or services on own or someone else's behalf.
<b>Seller</b>	Person or organisation with the necessary authority to sign a contract and transfer the ownership of a product or service.
<b>Customer</b>	Person or organisation acquiring the ownership of a product or a service against agreed price and payment terms.
<b>Buyer</b>	Person or organisation acquiring the ownership of a product or a service for an agreed price and payment terms.
<b>Invoice</b>	A commercial document confirming a sale between a seller and a buyer. The invoice is issued by the seller and the buyer has to pay the claim.
<b>Electronic invoice</b>	An invoice transferred electronically from the issuer to the receiver. The invoice is imported into and processed by the receiver's computerized accounting system.
<b>Invoice issuer</b>	Person or organisation that issues an invoice.
<b>Invoice receiver</b>	Person or organisation that receives an invoice.
<b>Payment receiver</b>	Person or organisation that receives the payment.
<b>Credit note</b>	A commercial document cancelling all or part of an invoice already issued. The Credit note must have a distinct reference to the originating invoice.
<b>Electronic Credit note</b>	A credit note transferred electronically from the issuer to the receiver. The credit note is imported into and processed by the receiver's computerized accounting system.



## 5 PRINCIPLES AND PREREQUISITES

This chapter describes the principles and assumptions that underlie the use of EHF invoicing process. This is basically similar to the CEN BII 05 Billing profile.

### 5.1 INVOICE MESSAGES IN GENERAL

The electronic messages described in this implementation guide are Invoice and Credit note. The messages make it possible for the supplier to issue an invoice, send it to the customer and receive the agreed payment.

### 5.2 FUNCTIONALITY AND ROLES

The diagram below shows the roles involved in the invoicing process. In EHF the customer and invoice recipient is the same entity as is the supplier and the invoice issuer.



Figure 1: Functionality and roles

### 5.3 PROFILES AND MESSAGES

The definition of a profile is given in chapter 3.5.

The profiles relevant to the EHF invoicing process are shown in the table below:

Interaction process	Messages	BII/PEPPOL ProfileID	EHF ProfileID
<b>Invoice only</b>	Invoice →	bii04	
<b>Credit note only</b>	Credit note →		biixx
<b>Invoice and Credit note</b>	Invoice →	bii05	
	Credit note →		
<b>Invoice, Credit note and Reminder</b>	Invoice →		biixy
	Credit note →		
	Reminder →		

#### 5.3.1 PROFILEID

The ProfileID identifies the process the business document is part of. EHF uses the identification

system according to BII, with the addition of two Norwegian profiles (biixx and biixy):

Profile contents	ProfileID
<b>Invoice only</b>	urn:www.cenbii.eu:profile:bii04:ver1.0
<b>Credit note only</b>	urn:www.cenbii.eu:profile:biixx:ver1.0
<b>Invoice and Credit note</b>	urn:www.cenbii.eu:profile:bii05:ver1.0
<b>Invoice , Credit note and Reminder</b>	urn:www.cenbii.eu:profile:biixy:ver1.0

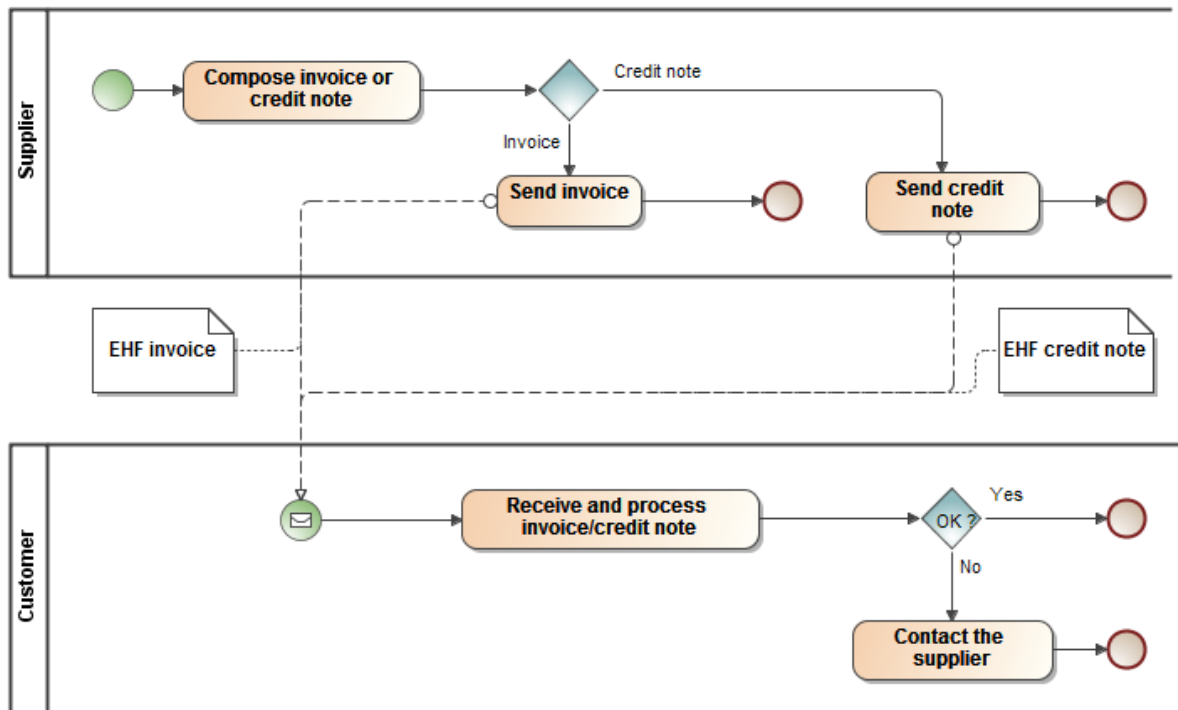
## 5.4 THE INVOICING PROCESS

The invoicing process includes issuing and sending the Invoice and the Credit note from the Supplier to the Customer and the reception and handling of the same at the customer's site.

The invoicing process is shown in this work flow:

1. A Supplier issues and sends an EHF Invoice to a Customer. The invoice refers to an order and a specification of delivered goods and services.  
An invoice may also refer to a contract or a frame agreement. The invoice may specify articles (goods and services) with article number or article description.
2. The Customer receives the invoice and processes it in the invoice control system leading to one of the following results:
  - a. The Customer fully approves the invoice, posts it in the accounting system and passes it on to be paid.
  - b. The Customer completely rejects the invoice, contacts the Supplier and requests a Credit note.
  - c. The Customer disputes parts of the invoice, contacts the Supplier and requests a Credit note and a new Invoice.

The diagram below shows the invoicing process with the use of EHF invoice messages. This process is based on the profile 5 in CENBII (BII05 - Billing), which assumes that both the invoice and the credit note are exchanged electronically. The profile also includes the message type «Corrective invoice», but this is not used in Norway. If the customer disputes the invoice, the supplier must issue a credit note and a new invoice.

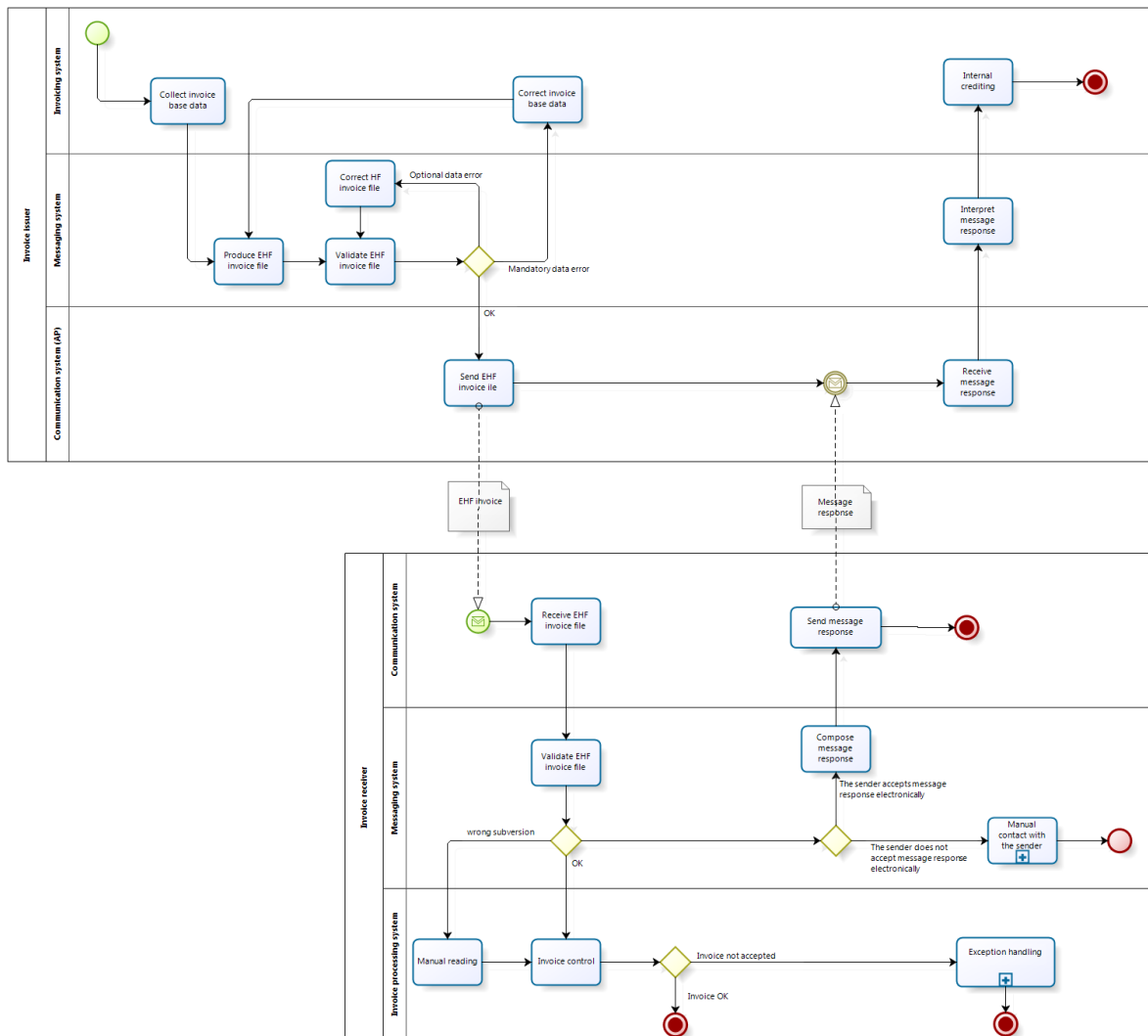


**Figure 2 The invoicing process**

#### 5.4.1 EXCEPTION HANDLING, VALIDATION BY THE ISSUER

An EHF Invoice or EHF Credit note should be validated by the issuer before submitted to the transport infrastructure. The validation process is described in chapter 8. Validation may be performed at several stages and by several services:

1. In the ERP-system. Validation is included in the process that creates the invoice/credit note document. If validation fails the document will not be created. The information the document is based on must be modified and the creation process rerun.
2. In the access point. The service provider offers to validate documents on behalf of the client. If the validation fails the document is returned to the client and not forwarded into the infrastructure. The issuer has in that case 2 options:
  - A. If the document is not posted in the issuing accounting system, it may be modified and resubmitted.
  - B. If the document is posted in the issuing accounting system, it cannot be modified. Instead a credit note must be posted (internally) and not submitted. After modifying the data for the invoice a new invoice may be issued.



## 5.4.2 EXCEPTION HANDLING, VALIDATION BY THE RECEIVER

Some receivers want to validate incoming documents even though the documents should have been validated before they were submitted to the transport infrastructure. The following scenarios may arise:

1. The document fails to validate:
  - a. Due to the use of different versions of the EHF formats (cf. chap. 2.1.2), the receiver must process the document manually.
  - b. Other reasons. The received document is discarded (not processed). The receiver sends a «Message Level Response» to the supplier and requests a new, correct document.
2. The document validates correctly, but the receiver disputes all or parts of the contents. The receiver informs the sender manually about the situation. The sender issues a credit note and may issue a new invoice.

## 5.5 USE OF NEGATIVE INVOICE

Negative invoice is an invoice where the total invoiced amount is less than zero. This version of EHF Invoice accepts that, but Difi's validation service will give a warning message. Earlier it gave an error message.

A negative invoice must not be confused with a credit note. A negative invoice invoices the sale of new goods or services. A credit note resets or repays all or part of a previously received invoice.

## 5.6 FINANCIAL ADVANCE VS ON ACCOUNT INVOICING

Financial advance is not previously invoiced, (ref. «Skattedirektoratets uttalelse av 23.05.07 Finansielle forskudd eller forskuddsfakturering og GBS 13 Forskuddsfakturering.», in English: «Directorate of taxes, statement 23.05.2007: Financial advance or advance billing and GBS13 Advance billing»). This means that when the goods or services are delivered an invoice must be issued according to the rules in the Accounting regulations § 5-1 and § 5-2 even if the economic considerations already are levied through financial advance. The invoice settles the financial advance. If the economic considerations exceed the financial advance, the buyer must pay the excessive amount. If the economic considerations are lower than the financial advance, a negative invoice occurs, and the seller must repay the negative invoice amount.

In cases of financial advance or on account invoicing a credit note must be issued following the rules of the "Accounting regulations § 5-2-8» and "GBS 1 Issuing a credit note» (<http://www.regnskapsstiftelsen.no/a9232422/uttalelser-om-gbs>) to settle the previous invoice (if the specified considerations were too high).

## 6 DESCRIPTION OF SELECTED PARTS OF EHF INVOICE MESSAGES

This chapter describes selected parts of the information contents of the EHF messages Invoice and Credit note. Go to chapter 7 for the complete information contents.

### 6.1 ROLES AND ACTOR

The following roles may be specified in the format. The same actor may play more than one role depending on the handling routine.

Roles	Description
<b>Seller</b> <b>(AccountingSupplierParty)</b>	Seller is mandatory information in EHF.
<b>Buyer</b> <b>(AccountingCustomerParty)</b>	Buyer is mandatory information in EHF.
<b>Payment receiver</b> <b>(AccountingPayeeParty)</b>	Payment receiver is optional information in EHF. If this information is not supplied, the seller is the payment receiver.

Example: supplying seller information on the header level in an EHF invoice message.

```
<cac:AccountingSupplierParty>
  <cac:Party>
    <cbc:EndpointID>9908:123456789</cbc:EndpointID>
    <cac:PartyIdentification>
      <cbc:ID>Supp123</cbc:ID>
    </cac:PartyIdentification>
    <cac:PartyName>
      <cbc:Name>Salescompany ltd.</cbc:Name>
    </cac:PartyName>
    <cac:PostalAddress>
      <cbc:ID schemeID="GLN" schemeAgencyID="9">1231412341324</cbc:ID>
      <cbc:Postbox>5467</cbc:Postbox>
      <cbc:StreetName>Main street</cbc:StreetName>
      <cbc:AdditionalStreetName>Suite 123</cbc:AdditionalStreetName>
      <cbc:BuildingNumber>1</cbc:BuildingNumber>
      <cbc:Department>Revenue department</cbc:Department>
      <cbc:CityName>Big city</cbc:CityName>
      <cbc:PostalZone>54321</cbc:PostalZone>
      <cbc:CountrySubentityCode>RegionA</cbc:CountrySubentityCode>
    </cac:PostalAddress>
    <cac:Country>
      <cbc:IdentificationCode listID="ISO3166-1"
        listAgencyID="6">NO</cbc:IdentificationCode>
    </cac:Country>
    </cac:Party>
    <cac:PartyTaxScheme>
      <cbc:CompanyID schemeID="NO:VAT"
        schemeAgencyID="82">123456789MVA</cbc:CompanyID>
      <cac:TaxScheme>
        <cbc:ID schemeID="UN/ECE 5153" schemeAgencyID="6">VAT</cbc:ID>
      </cac:TaxScheme>
    </cac:PartyTaxScheme>
  </cac:AccountingSupplierParty>
```

```

<cbc:RegistrationName>The Sellercompany ASA</cbc:RegistrationName>
<cbc:CompanyID schemeID="NO:ORGNR" schemeName="Foretaksregisteret"
  schemeAgencyID="82">123456789</cbc:CompanyID>
<cac:RegistrationAddress>
  <cbc:CityName>Big city</cbc:CityName>
  <cbc:CountrySubentity>RegionA</cbc:CountrySubentity>
  <cac:Country>
    <cbc:IdentificationCode>NO</cbc:IdentificationCode>
  </cac:Country>
</cac:RegistrationAddress>
</cac:PartyLegalEntity>
<cac:Contact>
  <cbc:ID>O. Hansen</cbc:ID>
  <cbc:Telephone>46211230</cbc:Telephone>
  <cbc:Telefax>46211231</cbc:Telefax>
  <cbc:ElectronicMail>antonio@salescompany.no</cbc:ElectronicMail>
</cac:Contact>
<cac:Person>
  <cbc:FirstName>Antonio</cbc:FirstName>
  <cbc:FamilyName>Salemacher</cbc:FamilyName>
  <cbc:MiddleName>M</cbc:MiddleName>
  <cbc:JobTitle>Sales manager</cbc:JobTitle>
</cac:Person>
</cac:Party>
</cac:AccountingSupplierParty>

```

Example: supplying buyer information on the header level in an EHF invoice message.

```

<cac:AccountingCustomerParty>
  <cac:Party>
    <cbc:EndpointID>9908:987654321</cbc:EndpointID>
    <cac:PartyIdentification>
      <cbc:ID>345KS5324</cbc:ID>
    </cac:PartyIdentification>
    <cac:PartyName>
      <cbc:Name>Buyercompany ltd</cbc:Name>
    </cac:PartyName>
    <cac:PostalAddress>
      <cbc:ID schemeID="GLN" schemeAgencyID="9">1238764941386</cbc:ID>
      <cbc:Postbox>123</cbc:Postbox>
      <cbc:StreetName>Anystreet</cbc:StreetName>
      <cbc:AdditionalStreetName>Back door</cbc:AdditionalStreetName>
      <cbc:BuildingNumber>8</cbc:BuildingNumber>
      <cbc:Department>Accounting department</cbc:Department>
      <cbc:CityName>Anytown</cbc:CityName>
      <cbc:PostalZone>101</cbc:PostalZone>
      <cbc:CountrySubentity>RegionB</cbc:CountrySubentity>
      <cac:Country>
        <cbc:IdentificationCode listID="ISO3166-1"
          listAgencyID="6">NO</cbc:IdentificationCode>
      </cac:Country>
    </cac:PostalAddress>
    <cac:PartyTaxScheme>
      <cbc:CompanyID schemeID="NO:VAT"
        schemeAgencyID="82">987654321MVA</cbc:CompanyID>
      <cac:TaxScheme>
        <cbc:ID schemeID="UN/ECE 5153" schemeAgencyID="6">VAT</cbc:ID>
      </cac:TaxScheme>
    </cac:PartyTaxScheme>
  </cac:Party>
</cac:AccountingCustomerParty>

```

```
<cbc:RegistrationName>The buyercompany ASA</cbc:RegistrationName>
<cbc:CompanyID schemeAgencyID="NO:ORGNR"
schemeID="82">987654321</cbc:CompanyID>
<cac:RegistrationAddress>
  <cbc:CityName>Mainplace</cbc:CityName>
  <cbc:CountrySubentity>RegionB</cbc:CountrySubentity>
  <cac:Country>
    <cbc:IdentificationCode>NO</cbc:IdentificationCode>
  </cac:Country>
</cac:RegistrationAddress>
</cac:PartyLegalEntity>
<cac:Contact>
  <cbc:ID>3150bdn</cbc:ID>
  <cbc:Telephone>5121230</cbc:Telephone>
  <cbc:Telefax>5121231</cbc:Telefax>
  <cbc:ElectronicMail>john@buyercompany.no</cbc:ElectronicMail>
</cac:Contact>
<cac:Person>
  <cbc:FirstName>John</cbc:FirstName>
  <cbc:FamilyName>Doe</cbc:FamilyName>
  <cbc:MiddleName>X</cbc:MiddleName>
  <cbc:JobTitle>Purchasing manager</cbc:JobTitle>
</cac:Person>
</cac:Party>
</cac:AccountingCustomerParty>
```

## 6.2 ALLOWANCES AND CHARGES, GENERAL RULES

- Several allowances and charges may be supplied both on header level and line level. For the Price element the validation routine will produce a warning if more than one occurrence of AllowanceCharge is present. The element AllowanceCharge with sub element AllowanceIndicator indicates whether the instance is a charge (true) or an allowance (false).
- Specification of VAT for allowances and charges, AllowanceCharge/TaxCategory with sub elements, may be supplied both on the header level and on the line level, but not for the Price element. Since allowances and charges on the Price element simply information, there is no VAT calculation on those.
- The sum of all allowances and charges on the header level must be specified in AllowanceTotalAmount and ChargeTotalAmount respectively (Ref. chap. 6.2.1.1.3).
- The sum of all allowances and charges on the line level must be taken into account, subtracted or added, when calculating the LineTotalAmount. These line level allowances and charges must not be calculated into the header level elements.
- Allowances and charges related to Price shall not be part of any other calculations.
- Allowances and charges related to Price may specify amount (AllowanceCharge/Amount), base amount (AllowanceCharge/BaseAmount) and a multiplier (AllowanceCharge/MultiplierFactorNumeric).

### 6.2.1 INVOICE

The EHF Invoice format has elements for AllowanceCharge on 3 levels:

- The header level, applies to the whole invoice and is included in the calculation of the invoice total amount.
- The line level, applies to the line level and is included in the calculation of the line amount.



- c) The line level Price element. Only a way to inform the buyer how the price is set. Is also relevant if the seller or buyer want to post the allowance or charge in their accounting systems. The price itself shall always be the net price, i.e. the base amount reduced/increased with AllowanceCharge/Amount.

#### 6.2.1.1 EXAMPLE

- Net invoice amount exclusive VAT: NOK 3450. 2 invoice lines:
  - Line 1: 10 units of item A. NOK 100 per item and 10% discount.
  - Line 2: 15 units of item B. NOK 200 per item and 15% discount.
    - The price NOK 200 is included the campaign discount of 25% to illustrate the use of AllowanceCharge related to Price.
- Total discount: 2 %
- Invoice charge: NOK 75
- Shipping cost: NOK 100

##### 6.2.1.1.1 XML FOR ALLOWANCES AND CHARGES ON THE HEADER LEVEL

```
<cac:AllowanceCharge>
  <cbc:ChargeIndicator>true</cbc:ChargeIndicator>
  <cbc:AllowanceChargeReason>Frakt</cbc:AllowanceChargeReason>
  <cbc:Amount currencyID="NOK">100.00</cbc:Amount>
  <cac:TaxCategory>
    <cbc:ID schemeAgencyID="6" schemeID="UN/ECE 5305">S</cbc:ID>
    <cbc:Percent>25.00</cbc:Percent>
    <cac:TaxScheme>
      <cbc:ID schemeAgencyID="6" schemeID="UN/ECE 5153">VAT</cbc:ID>
    </cac:TaxScheme>
  </cac:TaxCategory>
</cac:AllowanceCharge>
<cac:AllowanceCharge>
  <cbc:ChargeIndicator>true</cbc:ChargeIndicator>
  <cbc:AllowanceChargeReason>Invoicegebyr</cbc:AllowanceChargeReason>
  <cbc:Amount currencyID="NOK">75.00</cbc:Amount>
  <cac:TaxCategory>
    <cbc:ID schemeAgencyID="6" schemeID="UN/ECE 5305">S</cbc:ID>
    <cbc:Percent>25.00</cbc:Percent>
    <cac:TaxScheme>
      <cbc:ID schemeAgencyID="6" schemeID="UN/ECE 5153">VAT</cbc:ID>
    </cac:TaxScheme>
  </cac:TaxCategory>
</cac:AllowanceCharge>
<cac:AllowanceCharge>
  <cbc:ChargeIndicator>>false</cbc:ChargeIndicator>
  <cbc:AllowanceChargeReason>2% Totalrabatt</cbc:AllowanceChargeReason>
  <cbc:Amount currencyID="NOK">69.00</cbc:Amount>
  <cac:TaxCategory>
    <cbc:ID schemeAgencyID="6" schemeID="UN/ECE 5305">S</cbc:ID>
    <cbc:Percent>25.00</cbc:Percent>
    <cac:TaxScheme>
      <cbc:ID schemeAgencyID="6" schemeID="UN/ECE 5153">VAT</cbc:ID>
    </cac:TaxScheme>
  </cac:TaxCategory>
</cac:AllowanceCharge>
```

##### 6.2.1.1.2 XML FOR VAT ON THE HEADER LEVEL

```
<cac:TaxTotal>
```

```

<cbc:TaxAmount currencyID="NOK">889.00</cbc:TaxAmount>
<cac:TaxSubtotal>
  <cbc:TaxableAmount currencyID="NOK">3556.00</cbc:TaxableAmount>
  <cbc:TaxAmount currencyID="NOK">889.00</cbc:TaxAmount>
  <cac:TaxCategory>
    <cbc:ID schemeAgencyID="6" schemeID="UN/ECE 5305">S</cbc:ID>
    <cbc:Percent>25.00</cbc:Percent>
    <cac:TaxScheme>
      <cbc:ID schemeAgencyID="6" schemeID="UN/ECE 5153">VAT</cbc:ID>
    </cac:TaxScheme>
  </cac:TaxCategory>
</cac:TaxSubtotal>
</cac:TaxTotal>

```

#### 6.2.1.1.3 XML FOR THE HEADER LEVEL TOTALS

```

<cac:LegalMonetaryTotal>
  <cbc:LineExtensionAmount currencyID="NOK">3450.00</cbc:LineExtensionAmount>
  <cbc:TaxExclusiveAmount currencyID="NOK">3556.00</cbc:TaxExclusiveAmount>
  <cbc:TaxInclusiveAmount currencyID="NOK">4445.00</cbc:TaxInclusiveAmount>
  <cbc:AllowanceTotalAmount currencyID="NOK">69.00</cbc:AllowanceTotalAmount>
  <cbc:ChargeTotalAmount currencyID="NOK">175.00</cbc:ChargeTotalAmount>
  <cbc:PayableRoundingAmount currencyID="NOK">0.00</cbc:PayableRoundingAmount>
  <cbc:PayableAmount currencyID="NOK">4445.00</cbc:PayableAmount>
</cac:LegalMonetaryTotal>

```

#### 6.2.1.1.4 XML FOR ALLOWANCES ON THE LINE LEVEL

##### Line 1

```

<cbc:ID>1</cbc:ID>
<cbc:InvoicedQuantity unitCode="NAR">10.00</cbc:InvoicedQuantity>
<cbc:LineExtensionAmount currencyID="NOK">900.00</cbc:LineExtensionAmount>
<cac:AllowanceCharge>
  <cbc:ChargeIndicator>>false</cbc:ChargeIndicator>
  <cbc:AllowanceChargeReason>10% Rabatt</cbc:AllowanceChargeReason>
  <cbc:Amount currencyID="NOK">100.00</cbc:Amount>
  <cac:TaxCategory>
    <cbc:ID schemeAgencyID="6" schemeID="UN/ECE 5305">S</cbc:ID>
    <cbc:Percent>25.00</cbc:Percent>
    <cac:TaxScheme>
      <cbc:ID schemeAgencyID="6" schemeID="UN/ECE 5153">VAT</cbc:ID>
    </cac:TaxScheme>
  </cac:TaxCategory>
</cac:AllowanceCharge>

```

##### Line 2

```

<cbc:ID>2</cbc:ID>
<cbc:InvoicedQuantity unitCode="NAR">15.00</cbc:InvoicedQuantity>
<cbc:LineExtensionAmount currencyID="NOK">2550.00</cbc:LineExtensionAmount>
<cac:AllowanceCharge>
  <cbc:ChargeIndicator>>false</cbc:ChargeIndicator>
  <cbc:AllowanceChargeReason>15% Rabatt</cbc:AllowanceChargeReason>
  <cbc:Amount currencyID="NOK">450.00</cbc:Amount>
  <cac:TaxCategory>
    <cbc:ID schemeAgencyID="6" schemeID="UN/ECE 5305">S</cbc:ID>
    <cbc:Percent>25.00</cbc:Percent>
    <cac:TaxScheme>
      <cbc:ID schemeAgencyID="6" schemeID="UN/ECE 5153">VAT</cbc:ID>
    </cac:TaxScheme>
  </cac:TaxCategory>
</cac:AllowanceCharge>

```

```
</cac:TaxCategory>
</cac:AllowanceCharge>
```

#### 6.2.1.1.5 XML FOR ALLOWANCES RELATED TO PRICE FOR INVOICE LINE 2

```
<cac:Price>
<cbc:PriceAmount currencyID="NOK">200.00</cbc:PriceAmount>
<cac:AllowanceCharge>
  <cbc:ChargeIndicator>false</cbc:ChargeIndicator>
  <cbc:AllowanceChargeReason>20% Kampanjerabatt</cbc:AllowanceChargeReason>
  <cbc:MultiplierFactorNumeric>0.200</cbc:MultiplierFactorNumeric>
  <cbc:Amount currencyID="NOK">50.00</cbc:Amount>
  <cbc:BaseAmount currencyID="NOK">250.00</cbc:BaseAmount>
</cac:AllowanceCharge>
</cac:Price>
```

### 6.2.2 CREDIT NOTE

The EHF Credit note format has elements for AllowanceCharge on 2 levels:

- The header level. Identical to the EHF Invoice format.
- The line level Price element. Identical to the EHF Invoice format.

**The EHF Credit note format does not support allowances and charges on the line level.**

#### 6.2.2.1 EXAMPLE

- Net invoice amount exclusive VAT: NOK 3450. 2 invoice lines:
  - Line 1: 10 units of item A. NOK 100 per item and 10% discount.
  - Line 2: 15 units of item B. NOK 200 per item and 15% discount.
    - The price NOK 200 is included the campaign discount of 25% to illustrate the use of AllowanceCharge related to Price.
- Total discount: 2 %
- Invoice charge: NOK 75
- Shipping cost: NOK 100

#### 6.2.2.1.1 XML FOR ALLOWANCES AND CHARGES ON THE HEADER LEVEL

Identical to the EHF Invoice.

#### 6.2.2.1.2 XML FOR VAT ON THE HEADER LEVEL

Identical to the EHF Invoice.

#### 6.2.2.1.3 XML FOR THE HEADER LEVEL TOTALS

Identical to the EHF Invoice.

#### 6.2.2.1.4 XML FOR CREDIT NOTE LINES

##### Line 1

Since the EHF Credit note format has no support for allowances and charges on the line level, any allowances and charges from the corresponding invoice line must be specified under the Price element just to visualize for the seller and the buyer in case they have

posted it in their accounting systems. The allowances should be specified in the Amount element, price before deduction in the BaseAmount element and discount rate in the MultiplierFactorNumeric element, all in the AllowanceCharge element under the Price element. The price, specified in the PriceAmount element, must be the price after the deduction of the discount.

```
<cbc:ID>1</cbc:ID>
<cbc:CreditedQuantity unitCode="NAR">10.00</cbc:CreditedQuantity>
<cbc:LineExtensionAmount currencyID="NOK">900.00</cbc:LineExtensionAmount>
<cac:Price>
  <cbc:PriceAmount currencyID="NOK">90.00</cbc:PriceAmount>
  <cac:AllowanceCharge>
    <cbc:ChargeIndicator>>false</cbc:ChargeIndicator>
    <cbc:AllowanceChargeReason>10% Rabatt
    </cbc:AllowanceChargeReason>
    <cbc:MultiplierFactorNumeric>0.100</cbc:MultiplierFactorNumeric>
    <cbc:Amount currencyID="NOK">10.00</cbc:Amount>
    <cbc:BaseAmount currencyID="NOK">100.00</cbc:BaseAmount>
  </cac:AllowanceCharge>
</cac:Price>
```

## Line 2

The invoice line, in this example, had allowances both on the line level and on the price. The EHF format supports only one instance of allowances and charges related to the Price element. The allowances must therefore be added and specified under the Price element.

The invoice line the price was reduced by a campaign discount of 20% and another discount of 15% on the line itself. The base amount (price before discounts) was NOK 250. The credit note line must use the same base amount, reduce it with 20% and then reduce it with 15%.

$250 - 20\% = 200$ , Allowance: 50

$(250-50) - 15\% = 170$ , Allowance: 30

Total allowances, 80, go into sub element Price/AllowanceCharge/Amount. Discounted price, 170, goes into sub element Price/PriceAmount.

```
<cbc:ID>2</cbc:ID>
<cbc:CreditedQuantity unitCode="NAR">15.00</cbc:CreditedQuantity>
<cbc:LineExtensionAmount currencyID="NOK">2550.00</cbc:LineExtensionAmount>
<cac:Price>
  <cbc:PriceAmount currencyID="NOK">170.00</cbc:PriceAmount>
  <cac:AllowanceCharge>
    <cbc:ChargeIndicator>>false</cbc:ChargeIndicator>
    <cbc:AllowanceChargeReason>20% Kampanjerabatt, deretter 15% Rabatt
    </cbc:AllowanceChargeReason>
    <cbc:Amount currencyID="NOK">80.00</cbc:Amount>
    <cbc:BaseAmount currencyID="NOK">250.00</cbc:BaseAmount>
```

</cac:AllowanceCharge>  
</cac:Price>

## 6.3 ROUNDING

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

### 6.3.1 ELEMENTS THAT MUST BE ROUNDED

- One line's total amount, LineExtensionAmount, must be rounded because it may be subject to posting in an accounting system, cf. chap. 2.2 above.  
All rounded LineExtensionAmount shall be summed as the total line amount on the header level; MonetaryTotal/Line Extension Amount.  
The rounded LineExtensionAmount shall be subject to VAT calculation on the header level; Tax Subtotal/ TaxableAmount.
- The sum of the header level allowances must be rounded before it is specified to the element MonetaryTotal/AllowanceTotalAmount.
- The sum of the header level charges must be rounded before it is specified to the element MonetaryTotal/ChargeTotalAmount.
- The element TaxSubTotal/TaxableAmount which holds the value subject to VAT calculation.
- The element TaxSubTotal/TaxAmount which holds the VAT value calculated on the d) value.

### 6.3.2 ELEMENT FOR ROUNDING AMOUNT

It is possible to round the invoiced amount to the nearest integer. The element MonetaryTotal/PayableRoundingAmount is used for this and is specified on the header level. This value must be added to the value in MonetaryTotal/TaxInclusiveAmount.  
Example: amount 999.81 rounded to 1000. PayableRounding Amount = 0.19.

### 6.3.3 EXAMPLES OF ROUNDING

- Invoice with 3 lines:
  - Line 1: 24 units of item A. Kr. 51.304 per unit, 10% discount rate. 25% VAT.
  - Line 2: 15 units of item B. Kr. 44.7823 per unit, 15% discount rate. 25% VAT.
  - Line 3: 21 units of item C. Kr. 134.95 per unit, 24.45 % discount rate. 15% VAT.
- Discount rate on total: 2.35 %
- Shipping cost: 100.345
- Prepaid amount: 100
- Payable rounding amount: -0.36 (note the negative value)

#### 6.3.3.1 CONTENTS OF AMOUNT ELEMENTS

Line	Price	Units	Discount rate	Price*units rounded	Discount rounded	Line total	VAT %
1	51,304	24	10 %	1231,3	123,13	1108,17	25 %
2	44,7823	15	15 %	671,73	100,76	570,97	25 %

3	134,95	21	24,45 %	2833,95	692,9	2141,05	15 %
						3820,19	
				Values			
AllowanceCharge (Invoice)				unrounded			
Discount on total							
(25% mva)				2,35 %	89,774465		
Shipping cost							
(25% mva)					100,345		
VAT	VAT	VAT	VAT	VAT per			
catg.	basis	rate	calculated	category			
S	1689,72	25 %	422,43	422,43			
H	2141,05	15 %	321,1575	321,16			
3830,77		743,5875		743,59	Total VAT		
Sum all lines				3820,19			
Invoice total exclusive VAT				3830,77			
Invoice total inclusive VAT and rounding				4574,00			
Allowances (discount on total)				89,77			
Charges (shipping cost)				100,35			
Prepaid amount				100,00			
Rounding amount				-0,36			
Payable amount				4474,00			

#### 6.3.3.2 XMLFOR ALLOWANCES AND CHARGES ON THE HEADER LEVEL

```

<cac:AllowanceCharge>
  <cbc:ChargeIndicator>false</cbc:ChargeIndicator>
  <cbc:AllowanceChargeReason>2.35% Totalrabatt</cbc:AllowanceChargeReason>
  <cbc:Amount currencyID="NOK">89.774465</cbc:Amount>
  <cac:TaxCategory>
    <cbc:ID schemeAgencyID="6" schemeID="UN/ECE 5305">S</cbc:ID>
    <cbc:Percent>25.00</cbc:Percent>
    <cac:TaxScheme>
      <cbc:ID schemeAgencyID="6" schemeID="UN/ECE 5153">VAT</cbc:ID>
    </cac:TaxScheme>
  </cac:TaxCategory>
</cac:AllowanceCharge>
<cac:AllowanceCharge>
  <cbc:ChargeIndicator>true</cbc:ChargeIndicator>
  <cbc:AllowanceChargeReason>Frakt</cbc:AllowanceChargeReason>
  <cbc:Amount currencyID="NOK">100.345</cbc:Amount>
  <cac:TaxCategory>
    <cbc:ID schemeAgencyID="6" schemeID="UN/ECE 5305">S</cbc:ID>
    <cbc:Percent>25.00</cbc:Percent>
    <cac:TaxScheme>
      <cbc:ID schemeAgencyID="6" schemeID="UN/ECE 5153">VAT</cbc:ID>
    </cac:TaxScheme>
  </cac:TaxCategory>
</cac:AllowanceCharge>

```

#### 6.3.3.3 XML FOR VAT ON THE HEADER LEVEL

```

<cac:TaxTotal>

```



```

<cbc:TaxAmount currencyID="NOK">743,59</cbc:TaxAmount>
<cac:TaxSubtotal>
  <cbc:TaxableAmount currencyID="NOK">1689.72</cbc:TaxableAmount>
  <cbc:TaxAmount currencyID="NOK">422.43</cbc:TaxAmount>
  <cac:TaxCategory>
    <cbc:ID schemeAgencyID="6" schemeID="UN/ECE 5305">S</cbc:ID>
    <cbc:Percent>25.00</cbc:Percent>
    <cac:TaxScheme>
      <cbc:ID schemeAgencyID="6" schemeID="UN/ECE 5153">VAT</cbc:ID>
    </cac:TaxScheme>
  </cac:TaxCategory>
</cac:TaxSubtotal>
<cac:TaxSubtotal>
  <cbc:TaxableAmount currencyID="NOK">2141.05</cbc:TaxableAmount>
  <cbc:TaxAmount currencyID="NOK">321.16</cbc:TaxAmount>
  <cac:TaxCategory>
    <cbc:ID schemeAgencyID="6" schemeID="UN/ECE 5305">H</cbc:ID>
    <cbc:Percent>15.00</cbc:Percent>
    <cac:TaxScheme>
      <cbc:ID schemeAgencyID="6" schemeID="UN/ECE 5153">VAT</cbc:ID>
    </cac:TaxScheme>
  </cac:TaxCategory>
</cac:TaxSubtotal>
</cac:TaxTotal>

```

#### 6.3.3.4 XML FOR TOTALS ON THE HEADER LEVEL

```

<cac:LegalMonetaryTotal>
  <cbc:LineExtensionAmount currencyID="NOK">3820.19</cbc:LineExtensionAmount>
  <cbc:TaxExclusiveAmount currencyID="NOK">3830.77</cbc:TaxExclusiveAmount>
  <cbc:TaxInclusiveAmount currencyID="NOK">4574.00</cbc:TaxInclusiveAmount>
  <cbc:AllowanceTotalAmount currencyID="NOK">89.77</cbc:AllowanceTotalAmount>
  <cbc:ChargeTotalAmount currencyID="NOK">100.35</cbc:ChargeTotalAmount>
  <cbc:PrepaidAmount currencyID="NOK">100.00</cbc:PrepaidAmount>
  <cbc:PayableRoundingAmount currencyID="NOK">-0.36</cbc:PayableRoundingAmount>
  <cbc:PayableAmount currencyID="NOK">4474.00</cbc:PayableAmount>
</cac:LegalMonetaryTotal>

```

#### 6.3.3.5 XML FOR INVOICE LINES

##### Line 1

```

<cac:InvoiceLine>
  <cbc:ID>1</cbc:ID>
  <cbc:InvoicedQuantity unitCode="NAR">24.00</cbc:InvoicedQuantity>
  <cbc:LineExtensionAmount currencyID="NOK">1108.17</cbc:LineExtensionAmount>
  <cbc:AccountingCost>123</cbc:AccountingCost>
  <cac:OrderLineReference>
    <cbc:LineID>1</cbc:LineID>
  </cac:OrderLineReference>
  <cac:AllowanceCharge>
    <cbc:ChargeIndicator>>false</cbc:ChargeIndicator>
    <cbc:AllowanceChargeReason>10% Rabatt</cbc:AllowanceChargeReason>
    <cbc:Amount currencyID="NOK">123.1296</cbc:Amount>
    <cac:TaxCategory>
      <cbc:ID schemeAgencyID="6" schemeID="UN/ECE 5305">S</cbc:ID>
      <cbc:Percent>25.00</cbc:Percent>
      <cac:TaxScheme>
        <cbc:ID schemeAgencyID="6" schemeID="UN/ECE 5153">VAT</cbc:ID>
      </cac:TaxScheme>
    </cac:TaxCategory>
  </cac:AllowanceCharge>
</cac:InvoiceLine>

```

```

        </cac:TaxScheme>
      </cac:TaxCategory>
    </cac:AllowanceCharge>
  <cac:Item>
    <cbc:Name>Vare A</cbc:Name>
    <cac:SellersItemIdentification>
      <cbc:ID>AAA</cbc:ID>
    </cac:SellersItemIdentification>
    <cac:ClassifiedTaxCategory>
      <cbc:ID schemeAgencyID="6" schemeID="UN/ECE 5305">S</cbc:ID>
      <cbc:Percent>25.00</cbc:Percent>
      <cac:TaxScheme>
        <cbc:ID schemeAgencyID="6" schemeID="UN/ECE 5153">VAT</cbc:ID>
      </cac:TaxScheme>
    </cac:ClassifiedTaxCategory>
  </cac:Item>
  <cac:Price>
    <cbc:PriceAmount currencyID="NOK">51.304</cbc:PriceAmount>
  </cac:Price>
</cac:InvoiceLine>

```

## Line 2

```

<cac:InvoiceLine>
  <cbc:ID>2</cbc:ID>
  <cbc:InvoicedQuantity unitCode="NAR">15.00</cbc:InvoicedQuantity>
  <cbc:LineExtensionAmount currencyID="NOK">570.97</cbc:LineExtensionAmount>
  <cbc:AccountingCost>123</cbc:AccountingCost>
  <cac:OrderLineReference>
    <cbc:LineID>2</cbc:LineID>
  </cac:OrderLineReference>
  <cac:AllowanceCharge>
    <cbc:ChargeIndicator>false</cbc:ChargeIndicator>
    <cbc:AllowanceChargeReason>15% Rabatt</cbc:AllowanceChargeReason>
    <cbc:Amount currencyID="NOK">100.760175</cbc:Amount>
    <cac:TaxCategory>
      <cbc:ID schemeAgencyID="6" schemeID="UN/ECE 5305">S</cbc:ID>
      <cbc:Percent>25.00</cbc:Percent>
      <cac:TaxScheme>
        <cbc:ID schemeAgencyID="6" schemeID="UN/ECE 5153">VAT</cbc:ID>
      </cac:TaxScheme>
    </cac:TaxCategory>
  </cac:AllowanceCharge>
  <cac:Item>
    <cbc:Name>Vare B</cbc:Name>
    <cac:SellersItemIdentification>
      <cbc:ID>BBB</cbc:ID>
    </cac:SellersItemIdentification>
    <cac:ClassifiedTaxCategory>
      <cbc:ID schemeAgencyID="6" schemeID="UN/ECE 5305">S</cbc:ID>
      <cbc:Percent>25.00</cbc:Percent>
      <cac:TaxScheme>
        <cbc:ID schemeAgencyID="6" schemeID="UN/ECE 5153">VAT</cbc:ID>
      </cac:TaxScheme>
    </cac:ClassifiedTaxCategory>
  </cac:Item>
  <cac:Price>
    <cbc:PriceAmount currencyID="NOK">44.7823</cbc:PriceAmount>
  </cac:Price>
</cac:InvoiceLine>

```



## Line 3

```
<cac:InvoiceLine>
  <cbc:ID>3</cbc:ID>
  <cbc:InvoicedQuantity unitCode="NAR">21.00</cbc:InvoicedQuantity>
  <cbc:LineExtensionAmount currencyID="NOK">2141.05</cbc:LineExtensionAmount>
  <cbc:AccountingCost>123</cbc:AccountingCost>
  <cac:OrderLineReference>
    <cbc:LineID>2</cbc:LineID>
  </cac:OrderLineReference>
  <cac:AllowanceCharge>
    <cbc:ChargeIndicator>false</cbc:ChargeIndicator>
    <cbc:AllowanceChargeReason>24.45% Rabatt</cbc:AllowanceChargeReason>
    <cbc:Amount currencyID="NOK">692.900775</cbc:Amount>
    <cac:TaxCategory>
      <cbc:ID schemeAgencyID="6" schemeID="UN/ECE 5305">H</cbc:ID>
      <cbc:Percent>15.00</cbc:Percent>
      <cac:TaxScheme>
        <cbc:ID schemeAgencyID="6" schemeID="UN/ECE 5153">VAT</cbc:ID>
      </cac:TaxScheme>
    </cac:TaxCategory>
  </cac:AllowanceCharge>
  <cac:Item>
    <cbc:Name>Vare C</cbc:Name>
    <cac:SellersItemIdentification>
      <cbc:ID>CCC</cbc:ID>
    </cac:SellersItemIdentification>
    <cac:ClassifiedTaxCategory>
      <cbc:ID schemeAgencyID="6" schemeID="UN/ECE 5305">H</cbc:ID>
      <cbc:Percent>15.00</cbc:Percent>
      <cac:TaxScheme>
        <cbc:ID schemeAgencyID="6" schemeID="UN/ECE 5153">VAT</cbc:ID>
      </cac:TaxScheme>
    </cac:ClassifiedTaxCategory>
  </cac:Item>
  <cac:Price>
    <cbc:PriceAmount currencyID="NOK">134.95</cbc:PriceAmount>
  </cac:Price>
</cac:InvoiceLine>
```

### 6.4 USE OF SUPPLIER AND CUSTOMER CONTACTS

The customer contact, known as “Deres ref” in Norwegian, is **mandatory** information and is specified in the element AccountingCustomerParty/Party/Contact/ID.

The supplier contact, known as “Vår ref” in Norwegian, is recommended information and would be specified in the element AccountingSupplierParty/Party/Contact/ID

### 6.5 VALUE ADDED TAX (NORWEGIAN MVA)

VAT rates used in Norway are 0 (zero), 8, 15 and 25 percent. VAT is applicable on both header and line levels

See table below for categories and rates. UNECE code list 5305 is used.

VAT category	Rate
--------------	------

<b>S</b>	25%
<b>H</b>	15%
<b>AA</b>	8%
<b>E</b>	0% (exempt VAT)
<b>Z</b>	0%

The VAT rate on the line level is specified as a percentage only whilst on the header level both the percentage and the value must be specified. In addition the basis for calculating the VAT value must be specified on the header level.

If the goods or services are exempt VAT the rate 0 (zero) must be used.  
Cf. chapter 6.3.3.3 for an XML example regarding VAT.

## 6.6 SPECIAL TAXES/CHARGES

If special taxes/charges are applicable, each one must be specified on an ordinary invoice line. The only valid tax scheme identifier is «VAT» (code list UN/ECE 5153 subset). If there is no separate line for special tax, the assumption is that the special tax is included in the price.

## 6.7 ORDER / ORDER NUMBER / ORDER REFERENCE

The customer will issue an order with a unique order number. This unique customer order number must be supplied as the order reference on the invoice.

If the order reference is specified on the header level (OrderReference), the assumption is that the invoice is based on one order only. Example:

The header level:

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

The line level:

```
<cac:OrderLineReference>
  <cbc:LineID>1</cbc:LineID>
</cac:OrderLineReference>
```

If the invoice is based on more than one order, the order number should be concatenated with the order line number on each invoice line in this way “order number##order line number”. Example:

The line level only:

```
<cac:OrderLineReference>
  <cbc:LineID>123##1</cbc:LineID>
</cac:OrderLineReference>
...
<cac:OrderLineReference>
  <cbc:LineID>234##1</cbc:LineID>
</cac:OrderLineReference>
```

The exact syntax should be agreed upon by the two parties.

## 6.8 CONTRACT NUMBER

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

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

## 6.9 ACCOUNTING INFORMATION

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

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

## 6.10 ATTACHMENTS

Both the invoice and the credit note formats support the use of attachments. The element to hold the attachment information can be repeated multiple times (AdditionalDocumentReference) thus allowing multiple attachments.

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

Attachments can also be graphs and images. The attachment could be sent as a binary object or as an external address to the object’s storage location (URI).

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

Example of use:

```
<cac:AdditionalDocumentReference>
  <cbc:ID>Doc1</cbc:ID>
  <cbc:DocumentType>Timesheet</cbc:DocumentType>
  <cac:Attachment>
    <cac:ExternalReference>
      <cbc:URI>http://www.suppliersite.eu/sheet001.html</cbc:URI>
    </cac:ExternalReference>
  </cac:Attachment>
</cac:AdditionalDocumentReference>
<cac:AdditionalDocumentReference>
  <cbc:ID>Doc2</cbc:ID>
  <cbc:DocumentType>Drawing</cbc:DocumentType>
  <cac:Attachment>
    <cbc:EmbeddedDocumentBinaryObject mimeCode="application/pdf">
```

Additional recommendations:

Recommendations	
<b>Coding</b>	Base64

<b>Document format</b>	MIME types: <ul style="list-style-type: none"> <li>• Pdf – application / pdf</li> <li>• TXT – text / txt</li> <li>• GIF – image / gif</li> <li>• TIFF – image / tiff</li> <li>• JPEG, JPG – image / jpeg</li> <li>• PNG – image / png</li> </ul>
<b>Size</b>	5MB
<b>Description of attachment</b>	It is advised to supply a good description of each attachment and the element to use is: Invoice/Additional_DocumentReference/DocumentReference/DocumentType.  Should only be used for description.

This recommendation recognizes the fact that there are implementations that use different solutions for handling attachments. Any recommendation made in this document must not be perceived as a criticism of existing implementations nor as a demand or request to alter those. Any new implementation or planned modification is advised to follow these recommendations to support interoperability unless specific business requirements have a higher priority.

#### 6.10.1 COPY OF THE INVOICE AS AN ATTACHMENT

There is one special case where it is absolutely required to send the invoice as an attachment (cf: FOR 2004-12-01 nr 1558: Forskrift om bokføring).

Companies without the ability to send EHF formats will create an invoice as usual, e.g. as a document meant to be printed and mailed. Those companies can use an «invoice portal» to register necessary information about the invoice and then add a pdf-version or an image of the invoice as an attachment.

In that case the element DocumentType must specify “Commercial Invoice”.

#### 6.11 OTHER USE OF ADDITIONAL DOCUMENT REFERENCE

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

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

Example:

```

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

```

## 6.12 USE OF PARTY TAX SCHEME FOR ACCOUNTING SUPPLIER PARTY

PartyTaxScheme under AccountingSupplierParty is an optional element, but according to EU COUNCIL DIRECTIVE 2001/115/ the PartyTaxScheme must be specified if the invoice or the credit note have a VAT total. That means that the element almost always has to be specified. The specification should be the supplier party's organization number followed by the letters MVA, like this:

```
<cac:PartyTaxScheme>  
  <cbc:CompanyID schemeID="NO:VAT"  
    schemeAgencyID="82">123456789MVA</cbc:CompanyID>  
  <cac:TaxScheme>  
    <cbc:ID schemeID="UN/ECE 5153" schemeAgencyID="6">VAT</cbc:ID>  
  </cac:TaxScheme>  
</cac:PartyTaxScheme>
```

## 7 COMPLETE INFORMATION CONTENTS

Chapter 7.1 and 7.2 show the complete information contents of EHF Invoice and EHF Credit note.

Here is a description of the columns in the tables.

Name is the logical, explanatory name of the element. Names in blue colour represent common aggregated elements and serve only as a header for the following elements.

Description is a complementary explanation of the element.

Req. Requirement shows if the element is:  
Mandatory (M)  
Optional (O)  
Recommended (R)

Card shows the cardinality; number of required/valid occurrences

0..1 Valid zero or 1 occurrence

1..1 Required 1 and only 1 occurrence

1..\* Required at least 1 occurrence

0..\* Valid zero or infinite occurrences

Example shows how to specify the element.

XML Element refers to the actual XML tag name in the EHF invoice message.

## 7.1 EHF INVOICE INFORMATION CONTENTS

Name (BiiCore Trdm010 Invoice)	Description	Req	Card	Example	XML element
<b>Invoice</b>	<b>Invoice</b>				<b>Invoice</b>
UBLVersionID	Identifies the version of the syntax on which the transaction	M	1 .. 1	2.0 for UBL version 2.0	UBLVersionID
CustomizationID	Identifies the customization of the syntax message and its extension, that applies to the transaction.	M	1 .. 1	urn:www.cenbii.eu: transaction:biicoretrdm010: ver1.0 or urn:www.cenbii.eu: transaction:biicoretrdm010: ver1.0:#urn:www.peppol.eu:	CustomizationID
ProfileID	Identifies the BII profile or business process context in which the transaction appears.	M	1 .. 1	urn:www.cenbii.eu:profile: bii04:ver1.0 or urn:www. cenbii.eu:profile:bii05:ver1.0	ProfileID
IssueDate	The date assigned by the Invoice Issuer on which the Invoice was	M	1 .. 1	2009-11-22	IssueDate
InvoiceTypeCode	Code specifying the type of the Invoice such as commercial	O	0 .. 1	380 (Ordinary invoice), 393	InvoiceTypeCode
Note	Free-form text applying to the Invoice. This element may contain	O	0 .. 1	Free text	Note
TaxPointDate	Tax point date is the date on which the supply of goods or of services was made or completed or the date on which the	O	0 .. 1		TaxPointDate
CurrencyCode	The currency in which the Invoice is presented.	M	1 .. 1	NOK	CurrencyCode
AccountingCost	The Buyer's accounting code applied to the Invoice as a whole,	O	0 .. 1		AccountingCost
InvoicePeriod	The period to which the Invoice applies.	O	0 .. 1		InvoicePeriod

Name (BiiCore Trdm010 Invoice)	Description	Req	Card	Example	XML element
StartDate	Starting date of the invoice period.	O	0 .. 1	CCYY-MM-DD	StartDate
EndDate	Ending date of the invoice period.	O	0 .. 1	CCYY-MM-DD	EndDate
OrderReference	A reference to an order from this Invoice.	R	0 .. 1		OrderReference
ID	Some identification of the buyer's inquiry or order	M	1 .. 1		ID
ContractDocumentReference	A reference to a contract or framework agreement that this	R	0 .. 1		ContractDocumentReference
ID	A reference to an agreement between the parties	M	1 .. 1		ID
DocumentType	Use in the absence of Document Type Code. Either Document	O	0 .. 1	Framework agreement	DocumentType
AdditionalDocumentReference	It should be possible to state additional document references not	O	0 .. unbounded		AdditionalDocumentReference
DocumentType	Use in the absence of Document Type Code. Either Document	O	0 .. 1	Time sheet	DocumentType
Attachment	Used to signal that there is at least one attachment to this invoice	O	0 .. 1		Attachment
ExternalReference	Use in the absence of an Embedded Document Binary Object.	O	0 .. 1		ExternalReference
URI	The universal identification of the document	M	1 .. 1	any network address	URI
AccountingSupplierParty	The party supplying the goods or services. EU 2006-112 Article	M	1 .. 1		AccountingSupplierParty
Party	An association to a supplier	M	1 .. 1		Party
EndpointID	An electronic address identification that the supplier uses for messaging.	R	0 .. 1	9908:987654321 (NorwegianOrganisationNumber : OrganisationNumber)	EndpointID
PartyIdentification	Signal the identification of the supplier. Use in addition to Party	O	0 .. 1		PartyIdentification



Name (BiiCore Trdm010 Invoice)	Description	Req	Card	Example	XML element
ID	Use an identifier known to the document recipient.	M	1 .. 1		ID
PartyName	Signals the naming of the supplier	M	1 .. 1		PartyName
Name	The name of the supplier.	M	1 .. 1	UpAndRunning Ltd.,	Name
PostalAddress	Use domestically defined guideline if applicable. Postal Address	M	1 .. 1		PostalAddress
ID	An identifier for a specific address within a system of registered	O	0 .. 1		ID
CityName	The name that goes with the Postal Zone; in Norway often a	M	1 .. 1	Hattfjelldal (Hat Mountain	CityName
PostalZone	Norwegian Postal Codes are 4-digit codes. The numbers start at	M	1 .. 1	From 0001 (Oslo) through	PostalZone
CountrySubentity	For specifying a region, county, state, province etc. within a	O	0 .. 1		CountrySubentity
Country	Signals the presence of an identification code for the country	M	1 .. 1		Country
CountryIdentificationCode	Country code based on ISO 3166-1. The country code should be	M	1 .. 1	NO, NOR, 578	CountryIdentificationCode
IdentificationCode	specified for both the buyer (AccountingCustomerParty) and the				IdentificationCode
PartyTaxScheme	Signals the presence of a party tax scheme	O	0 .. 1		PartyTaxScheme
CompanyID	Use domestic VAT id prefixed with ISO country code.	M	0 .. 1	domestic: 987654321MVA,	CompanyID
TaxScheme	Signals the presence of TaxSchemeID	M	1 .. 1		TaxScheme














Name (BiiCore Trdm010 Invoice)	Description	Req	Card	Example	XML element
ID	Code list must come from UN/ECE 5153	M	1 .. 1	VAT	ID
PartyLegalEntity	Signals the presence of the supplying organization's name, the	M	1 .. 1		PartyLegalEntity
RegistrationName	The supplying organization's name as registered in the	R	0 .. 1	Any supplier name	RegistrationName
RegistrationAddress	Signals a different city name and country code	O	0 .. 1		RegistrationAddress
CountrySubentity	For specifying a region, county, state, province etc. within a	O	0 .. 1		CountrySubentity
Country	Signals the presence of a country identification code.	O	0 .. 1		Country
CountryIdentificationCode	Country code based on ISO 3166-1.	M	1 .. 1	NO, NOR, 578	CountryIdentificationCode
Contact	Used to provide contacting information for a party in general or a	R	0 .. 1		Contact
ElectronicMail	The email address to the contact specified under Contact/ID	R	0 .. 1	supplier.	ElectronicMail
Person	Signals the presence of information about a person	O	0 .. 1		Person
AccountingCustomerParty	Main business partner. Complies with EU directive EU 2006-	M	1 .. 1		AccountingCustomerParty
Party	An association to a buyer	M	1 .. 1		Party
EndpointID	An electronic address identification that the customer uses for	R	0 .. 1		EndpointID
PartyIdentification	Signal the identification of the customer. Use in addition to Party	R	0 .. 1		PartyIdentification

Name (BiiCore Trdm010 Invoice)	Description	Req	Card	Example	XML element
ID	Use an identifier known to the document recipient.	M	1 .. 1		ID
PartyName	Signals the naming of the customer	M	1 .. 1		PartyName
PostalAddress	Use domestically defined guideline if applicable. Postal Address	M	1 .. 1		PostalAddress
ID	An identifier for a specific address within a system of registered	O	0 .. 1		ID
CityName	The name that goes with the Postal Zone; in Norway often a	M	1 .. 1	Karistova	CityName
PostalZone	Norwegian Postal Codes are 4-digit codes. The numbers start at	M	1 .. 1	6825 (Karistova)	PostalZone
CountrySubentity	For specifying a region, county, state, province etc. within a	O	0 .. 1		CountrySubentity
Country	Signals the presence of a country identification code.	M	1 .. 1		Country
CountryIdentificationCode	Country code based on ISO 3166-1. The country code should be	M	1 .. 1	NO, NOR, 578	CountryIdentificationCode
IdentificationCode	specified for both the buyer (AccountingCustomerParty) and the				IdentificationCode
PartyTaxScheme	Signals the presence of a party tax scheme	O	0 .. 1		PartyTaxScheme
CompanyID	Use domestic VAT id prefixed with ISO country code.	O	0 .. 1	domestic: 987654321MVA,	CompanyID
TaxScheme	Signals the presence of TaxSchemeID	M	1 .. 1		TaxScheme
ID	Code list must come from UN/ECE 5153	M	1 .. 1	VAT	ID

Name (BiiCore Trdm010 Invoice)	Description	Req	Card	Example	XML element
PartyLegalEntity	Signals the presence of the customer organization's name, the	M	1 .. 1		PartyLegalEntity
RegistrationAddress	Signals a different city name and country code	O	0 .. 1		RegistrationAddress
CountrySubentity	For specifying a region, county, state, province etc. within a	O	0 .. 1		CountrySubentity
Country	Signals the presence of a country identification code.	O	0 .. 1		Country
CountryIdentificationCode	Country code based on ISO 3166-1.	M	1 .. 1	NO, NOR, 578	CountryIdentificationCode
Contact	Used to provide contacting information for a party in general or a	M	1 .. 1		Contact
ElectronicMail	The email address to the contact specified under Contact/ID	O	0 .. 1	customer.	ElectronicMail
Person	Signals the presence of information about a person	O	0 .. 1		Person
PayeeParty	The payment receiver or the company issuing the invoice, for	O	0 .. 1		PayeeParty
PartyIdentification	Signals the identification of the payment receiving company	O	0 .. 1		PartyIdentification
ID	Signals the identification of the payment receiving company	M	1 .. 1		ID
PartyName	Signals the presence of the name of the payment receiving	O	0 .. 1		PartyName
PartyLegalEntity	Signals the presence of a company legal identification	O	0 .. 1		PartyLegalEntity

Name (BiiCore Trdm010 Invoice)	Description	Req	Card	Example	XML element
<b>Delivery</b>	Signals the presence of delivery information	M	1 .. 1		Delivery
<b>DeliveryLocation</b>	Signals the presence of the location where the invoiced goods or	M	1 .. 1		DeliveryLocation
<b>ID</b>	The unique identification of the location where the goods or	O	0 .. 1	GLN number	ID
<b>Address</b>	Signals the presence of address information where the invoiced goods or services were delivered or where the service was	M	1 .. 1		Address
<b>StreetName</b>	The street name where the goods or services were delivered or	M	0 .. 1		StreetName
<b>CityName</b>	The name that goes with the Postal Zone; in Norway often a	M	1 .. 1		CityName
<b>PostalZone</b>	Norwegian Postal Codes are 4-digit codes. The numbers start at	M	1 .. 1	From 0001 (Oslo) through	PostalZone
<b>CountrySubentity</b>	For specifying a region, county, state, province etc. within a	O	0 .. 1		CountrySubentity
<b>Country</b>	Signals the presence of a country identification code.	M	1 .. 1		Country
<b>CountryIdentificationCode</b>	Country code based on ISO 3166-1. The country code should be	M	1 .. 1	NO, NOR, 578	CountryIdentificationCode
<b>IdentificationCode</b>	specified for both the buyer (AccountingCustomerParty) and the				IdentificationCode
<b>PaymentMeans</b>	Signals the presence of information about how the payment	M	1 .. unbounded		PaymentMeans
<b>PaymentMeansCode</b>	Code identifying the means of payment	M	1 .. 1		PaymentMeansCode
<b>PaymentDueDate</b>	Latest date on which funds should have reached the account	M	1 .. 1		PaymentDueDate
<b>PaymentChannelCode</b>	Identifies the channel used for payment and used to identify	O (R if	0 .. 1		PaymentChannelCode

Name (BiiCore Trdm010 Invoice)	Description	Req	Card	Example	XML element
PaymentID	Unique id for the payment issued by the seller as reference.	R	0 .. 1	In Norway: KID number	PaymentID
PayeeFinancialAccount	Signals the presence of identification of the account into which	M	1 .. 1		PayeeFinancialAccount
FinancialInstitutionBranch	Signal the presence of information identifying the receiving	O	0 .. 1		FinancialInstitutionBranch
FinancialInstitution	Signals the presence of information about the receiving financial	O	0 .. 1		FinancialInstitution
PaymentTerms	Signals the presence of a payment terms note.	O	0 .. 1		PaymentTerms
AllowanceCharge	Signals the presence of information about allowance or charge.	O	0 .. unbounded		AllowanceCharge
ChargeIndicator	Indicates whether the Allowance Charge is a Charge (True) and	M	1 .. 1		ChargeIndicator
TaxCategory	Signals the presence of information about tax category	M	1 .. 1		TaxCategory
ID	Code to identify the charge category	M	1 .. 1	S (Standard = 25%), H (High = ID	
Percent	The percent linked to the rate	O	0 .. 1	25% (Standard), 15% (High),	Percent
TaxScheme	Signals the presence of information about the tax scheme	M	1 .. 1		TaxScheme
TaxTotal	Signals the information about the total amounts and types/	M	1 .. 1		TaxTotal
TaxAmount	The monetary value that constitutes the total tax on which the	M	1 .. 1		TaxAmount
TaxSubtotal	Signals the presence of tax details in each tax category	M	1 .. unbounded		TaxSubtotal

Name (BiiCore Trdm010 Invoice)	Description	Req	Card	Example	XML element
 TaxCategory	Signals the identification of the tax category	M	1 .. 1		TaxCategory
 ID	Code to identify the VATcategory	M	1 .. 1	S (Standard = 25%), H (High =	ID
 Percent	The percent linked to the rate	M	1 .. 1	25% (Standard), 15% (High),	Percent
 TaxExemptionReasonCode	A code used to indicate why the taxable amount is exempt tax.	O	0 .. 1		TaxExemptionReasonCode
 TaxScheme	Signals the presence of information about the charging scheme	M	1 .. 1		TaxScheme
 LegalMonetaryTotal	Signals the presence of monetary totals in an invoice.	M	1 .. 1		LegalMonetaryTotal
 PrepaidAmount	Sum of prepaid amounts that should be deducted from the	O	0 .. 1		PrepaidAmount
 InvoiceLine	Signals the presence of one or more invoice lines	M	1 .. unbounded		InvoiceLine
 ID	Each line must have an identifier that is unique within the	M	1 .. 1		ID
 Note	Free-form text applying to the Invoice Line. This element may	O	0 .. 1		Note
 InvoicedQuantity	Invoiced quantity. Quantity may be negative e.g. in case of	M	1 .. 1		InvoicedQuantity
 LineExtensionAmount	The total amount of the invoice line without VAT. Amount may	M	1 .. 1		LineExtensionAmount
 AccountingCost	State the buyer's accounting information as text applied to the	O	0 .. 1		AccountingCost

Name (BiiCore Trdm010 Invoice)	Description	Req	Card	Example	XML element
OrderLineReference	Signals the presence of a reference from the Invoice Line to an	R	0 .. unbounded		OrderLineReference
LineID	A reference from the Invoice Line to an order and a specific line	M	1 .. 1		LineID
Delivery	Signals the presence of delivery information for the invoice line,	O	0 .. unbounded		Delivery
DeliveryLocation	Signals the presence of delivery location for the items on this	M	1 .. 1		DeliveryLocation
ID	Typically used to give identifiers for locations within an address,		0 .. 1		ID
Address	Signals the presence of an address for the delivery of items on		1 .. 1		Address
CityName	The name that goes with the Postal Zone; in Norway often a	R	0 .. 1		CityName
PostalZone	Norwegian Postal Codes are 4-digit codes. The numbers start at	R	0 .. 1	From 0001 (Oslo) through	PostalZone
CountrySubentity	For specifying a region, county, state, province etc. within a	O	0 .. 1		CountrySubentity
Country	Signals the presence of an identification code for the country	O	0 .. 1		Country
CountryIdentificationCode	Country code based on ISO 3166-1. The country code should be	M	1 .. 1	NO, NOR, 578	CountryIdentificationCode
IdentificationCode	specified for both the buyer (AccountingCustomerParty) and the				IdentificationCode
AllowanceCharge	Signals the presence of information about allowances and	O	0 .. unbounded		AllowanceCharge
ChargeIndicator	Indicates whether the Allowance Charge is a Charge (True) and	M	1 .. 1		ChargeIndicator
TaxCategory	Signals the presence of information about tax category	M	1 .. 1		TaxCategory



Name (BiiCore Trdm010 Invoice)	Description	Req	Card	Example	XML element
ID	Code to identify the charge category	M	1 .. 1	S (Standard = 25%), H (High =	ID
Percent	The percent linked to the rate	O	0 .. 1	25% (Standard), 15% (High),	Percent
TaxScheme	Signals the presence of information about the tax scheme	M	1 .. 1		TaxScheme
TaxTotal	Signals the presence of tax details on each invoice line.	O	0 .. 1		TaxTotal
TaxAmount	The monetary value that constitutes the total tax on this invoice	M	1 .. 1		TaxAmount
Item	Signal the presence of information about invoiced items	M	1 .. 1		Item
Name	State the name of the item. The name can be used to identify the	M	1 .. 1		Name
SellersItemIdentification	Signal the presence of information about the item provided by	R	0 .. 1		SellersItemIdentification
ID	Supplier article number; Number assigned to an article by the	M	1 .. 1		ID
StandardItemIdentification	supplier of that article. Identifies the item. Provides link to Signal the use of identifiers based on GTIN	O	0 .. 1		StandardItemIdentification
CommodityClassification	Signals the use of a classification code	R	0 .. unbounded		CommodityClassification
ClassifiedTaxCategory	Signals the presence of information about the item's tax category	M	1 .. 1		ClassifiedTaxCategory
Percent	The percent linked to the rate	M	1 .. 1	25% (Standard), 15% (High),	Percent
TaxScheme	Signals the presence of information about the tax scheme	M	1 .. 1		TaxScheme
AdditionalItemProperty	Signals that additional information about the item is present.	O	0 .. unbounded		AdditionalItemProperty
Name	Any properties of the item that cannot be specified in other	M	1 .. 1	Size, Colour, Year.	Name

Name (BiiCore Trdm010 Invoice)	Description	Req	Card	Example	XML element
Price	Signals that information about the item's price is present	M	1 .. 1		Price
PriceAmount	The net price of the item including all allowances, charges and	M	1 .. 1		PriceAmount
BaseQuantity	The base quantity to which the Price Amount applies. The Data	O	0 .. 1		BaseQuantity
AllowanceCharge	Use to specify Allowances and Charges included in the Price.	O	0 .. 1		AllowanceCharge
ChargeIndicator	Indicates whether the Allowance Charge is a Charge (True) and	O	1 .. 1	True, False	ChargeIndicator
MultiplierFactorNumeric	Use only in conjunction with Base Amount. The factor by which	O	0 .. 1		MultiplierFactorNumeric
BaseAmount	Use only in conjunction with Multiplier Factor. The Amount to	O	0 .. 1		BaseAmount
TaxCategory	Signals the presence of information about the tax category	M	1 .. 1		TaxCategory
ID	Code to identify the charge category	M	1 .. 1	S (Standard = 25%), H (High =	ID
Percent	The percent linked to the rate	O	0 .. 1	25% (Standard), 15% (High),	Percent
TaxScheme	Signals the presence of information about the tax scheme	M	1 .. 1		TaxScheme

## 7.2 EHF CREDIT NOTE INFORMATION CONTENTS


Name (BiiCore Trdm014 Credit note)	Description	Req	Card	Example	XML element
<b>CreditNote</b>					<b>CreditNote</b>
UBLVersionID	Identifies the version of the syntax on which the transaction	M	1 .. 1	2.0 for UBL version 2.0	UBLVersionID
CustomizationID	Identifies the customization of the syntax message and its extension, that applies to the transaction.	M	1 .. 1	urn:www.cenbii.eu: transaction:biicoretrdm014: ver1.0 or urn:www.cenbii.eu: transaction:biicoretrdm014: ver1.0:#urn:www.cenbii.eu:	CustomizationID
ProfileID	Identifies the BII profile or business process context in which the transaction appears.	M	1 .. 1	urn:www.cenbii.eu:profile: biixx.ver1.0, urn:www.cenbii. eu:profile:bii05.ver1.0, urn:	ProfileID
IssueDate	The date assigned by the CreditNote Issuer on which the	M	1 .. 1	2001-11-22	IssueDate
Note	Free-form text applying to the CreditNote. This element may	O	0 .. 1	Free text	Note
CurrencyCode	The currency in which the CreditNote is presented.	M	1 .. 1	NOK	CurrencyCode

Name (BiiCore Trdm014 Credit note)	Description	Req	Card	Example	XML element
AccountingCost	The Buyer's accounting code applied to the CreditNote as a	O	0 .. 1		AccountingCost
InvoicePeriod	The period to which the CreditNote.	O	0 .. 1		InvoicePeriod
StartDate	Start date for the period	O	0 .. 1	YYYY-MM-DD	StartDate
EndDate	End date for the period	O	0 .. 1	YYYY-MM-DD	EndDate
BillingReference	Reference to the disputed invoice or credit note.	Mandatory, except for	1 .. 1		BillingReference
InvoiceDocumentReference	Reference to Invoice	O	0 .. 1		InvoiceDocumentReference
CreditNoteDocumentReference	Reference to CreditNote	O	0 .. 1		CreditNoteDocumentReference
AdditionalDocumentReference	It should be possible to state additional document references not	O	0 .. unbounded		AdditionalDocumentReference
DocumentType	Use in the absence of Document Type Code. Either Document	O	0 .. 1	Time sheet	DocumentType
Attachment	Used to signal that there is at least one attachment to this	O	0 .. 1		Attachment
ExternalReference	Use in the absence of an Embedded Document Binary Object.	O	0 .. 1		ExternalReference
URI	The universal identification of the document	M	1 .. 1	any network address	URI
AccountingSupplierParty	The organization or person delivering the goods or services	M	1 .. 1		AccountingSupplierParty
Party	An association to supplier	M	1 .. 1		Party
EndpointID	An identifier specifying the electronic address the supplier is using for his message exchange. The identifier is a numeric code	R	0 .. 1	9908:123456789	EndpointID
PartyIdentification	Signal the identification of the supplier. Use in addition to Party	O	0 .. 1		PartyIdentification











Name (BiiCore Trdm014 Credit note)	Description	Req	Card	Example	XML element
ID	Use an identifier known to the document recipient.	M	1 .. 1		ID
PartyName	Signals the naming of the supplier	M	1 .. 1		PartyName
PostalAddress		M	1 .. 1		PostalAddress
ID	An identifier for a specific address within a system of registered	O	0 .. 1		ID
CityName	The name that goes with the Postal Zone; in Norway often a	M	1 .. 1	Oslo	CityName
PostalZone	Code for postal zone	M	1 .. 1	0612	PostalZone
CountrySubentity	For specifying a region, county, state, province etc. within a	O	0 .. 1		CountrySubentity
Country	Signals the presence of an identification code for the country	M	1 .. 1		Country
CountryIdentificationCode	Country code based on ISO 3166-1. The country code should be	M	1 .. 1	NO	CountryIdentificationCode
IdentificationCode	specified for both the buyer (AccountingCustomerParty) and the				IdentificationCode
PartyTaxScheme	Signals the presence of a party tax scheme	O	0 .. 1		PartyTaxScheme
CompanyID	Use domestic VAT id prefixed with ISO country code.	M	0 .. 1	Domestic: 987654321MVA,	CompanyID
TaxScheme	Signals the presence of TaxSchemeID	M	1 .. 1		TaxScheme

Name (BiiCore Trdm014 Credit note)	Description	Req	Card	Example	XML element
<ul style="list-style-type: none"> <li>ID</li> </ul>	Code list must come from UN/ECE 5153	M	1 .. 1	VAT	ID
<ul style="list-style-type: none"> <li>PartyLegalEntity</li> </ul>	Signals the presence of the supplying organization's name, the	M	1 .. 1		PartyLegalEntity
<ul style="list-style-type: none"> <li>Contact</li> </ul>	Used to provide contacting information for a party in general or a	R	0 .. 1		Contact
<ul style="list-style-type: none"> <li>ElectronicMail</li> </ul>	The email address to the contact specified under Contact/ID	R	0 .. 1	supplier.	ElectronicMail
<ul style="list-style-type: none"> <li>Person</li> </ul>	Signals the presence of information about a person	O	0 .. 1		Person
<ul style="list-style-type: none"> <li>AccountingCustomerParty</li> </ul>	Main business partner. Complies with EU directive EU 2006-	M	1 .. 1		AccountingCustomerParty
<ul style="list-style-type: none"> <li>Party</li> </ul>	An association to a buyer	M	1 .. 1		Party
<ul style="list-style-type: none"> <li>EndpointID</li> </ul>	An electronic address identification that the customer uses for	R	0 .. 1		EndpointID
<ul style="list-style-type: none"> <li>PartyIdentification</li> </ul>	Signal the identification of the customer. Use in addition to Party	R	0 .. 1		PartyIdentification
<ul style="list-style-type: none"> <li>ID</li> </ul>	Use an identifier known to the document recipient.	M	1 .. 1		ID
<ul style="list-style-type: none"> <li>PartyName</li> </ul>	Signals the naming of the customer	M	1 .. 1		PartyName
<ul style="list-style-type: none"> <li>PostalAddress</li> </ul>	Use domestically defined guideline if applicable.	M	1 .. 1		PostalAddress
<ul style="list-style-type: none"> <li>ID</li> </ul>	An identifier for a specific address within a system of registered	O	0 .. 1		ID

Name (BiiCore Trdm014 Credit note)	Description	Req	Card	Example	XML element
CountrySubentity	For specifying a region, county, state, province etc. within a	O	0 .. 1		CountrySubentity
Country	Signals the presence of a country identification code.	M	1 .. 1		Country
CountryIdentificationCode	Country code based on ISO 3166-1. The country code should be	M	1 .. 1	NO	CountryIdentificationCode
IdentificationCode	specified for both the buyer (AccountingCustomerParty) and the				IdentificationCode
PartyTaxScheme	Signals the presence of a party tax scheme	O	0 .. 1		PartyTaxScheme
CompanyID	Use domestic VAT id prefixed with ISO country code.	O	0 .. 1	Domestic: 987654321MVA,	CompanyID
TaxScheme	Signals the presence of TaxSchemeID	M	1 .. 1		TaxScheme
ID	Code list must come from UN/ECE 5153	M	1 .. 1	VAT	ID
PartyLegalEntity		M	1 .. 1		PartyLegalEntity
Contact	Used to provide contacting information for a party in general or a	M	1 .. 1		Contact
ElectronicMail	The email address to the contact specified under Contact/ID	O	0 .. 1	customer.	ElectronicMail
Person	Signals the presence of information about a person	O	0 .. 1		Person

Name (BiiCore Trdm014 Credit note)	Description	Req	Card	Example	XML element
					
PayeeParty	The payment receiver or the company issuing the credit note, for	O	0 .. 1		PayeeParty
PartyIdentification	Signals the identification of the payment receiving company	O	0 .. 1		PartyIdentification
ID	Signals the identification of the payment receiving company	M	1 .. 1		ID
PartyName	Signals the presence of the name of the payment receiving	O	0 .. 1		PartyName
PartyLegalEntity	Signals the presence of a company legal identification	O	0 .. 1		PartyLegalEntity
AllowanceCharge	Signals the presence of information about allowance or charge.	O	0 .. unbounded		AllowanceCharge
ChargeIndicator	Indicates whether the Allowance Charge is a Charge (True) and	M	1 .. 1		ChargeIndicator
AccountingCost	The Customer's Accounting Code relevant to the Allowance	O	0 .. 1		AccountingCost
TaxCategory	Signals the presence of information about tax category	M	1 .. 1		TaxCategory
ID	Code to identify the charge category	M	1 .. 1	S (Standard = 25%), H (High =	ID
Percent	The percent linked to the rate	O	0 .. 1	25% (Standard), 15% (High),	Percent
TaxScheme	Signals the presence of information about the tax scheme	M	1 .. 1		TaxScheme
TaxTotal	Signals the information about the total amounts and types/	M	1 .. 1		TaxTotal
TaxAmount	The monetary value that constitutes the total tax on which the	M	1 .. 1		TaxAmount



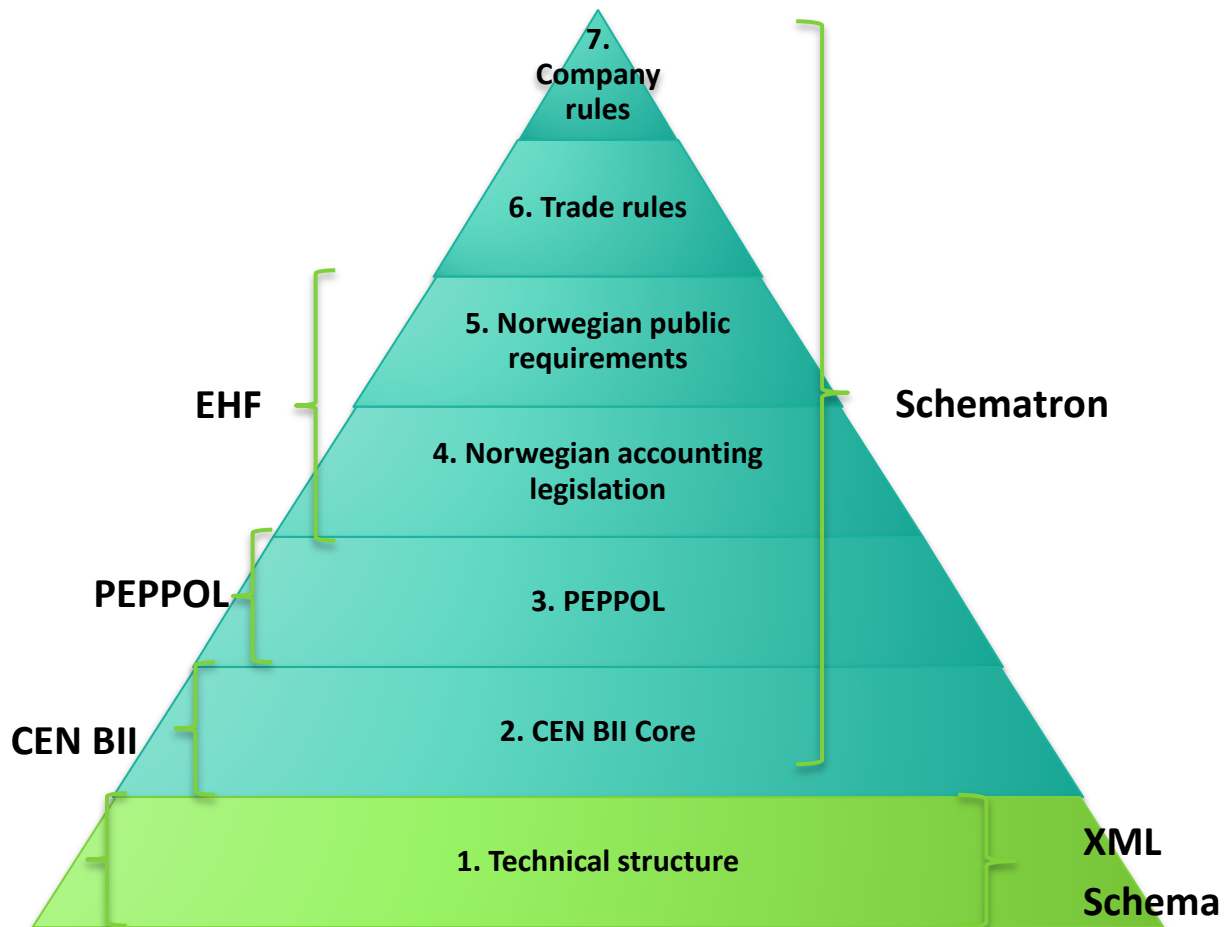
Name (BiiCore Trdm014 Credit note)	Description	Req	Card	Example	XML element
 TaxSubtotal	Signals the presence of tax details in each tax category	M	1 .. unbounded		TaxSubtotal
 TaxCategory	Signals the identification of the tax category	M	1 .. 1		TaxCategory
 ID	Code to identify the VATcategory	M	1 .. 1	S (Standard = 25%), H (High =	ID
 Percent	The percent linked to the rate	M	1 .. 1	25% (Standard), 15% (High),	Percent
 TaxExemptionReasonCode	A code used to indicate why the taxable amount is exempt tax.	O	0 .. 1		TaxExemptionReasonCode
 TaxScheme	Signals the presence of information about the charging scheme	M	1 .. 1		TaxScheme
 LegalMonetaryTotal	Signals the presence of monetary totals in a credit note.	M	1 .. 1		LegalMonetaryTotal
 CreditNoteLine	Signals the presence of one or more credit note lines	M	1 .. unbounded		CreditNoteLine
 ID	Each line must have an identifier that is unique within the	M	1 .. 1		ID
 Unit of measure	Unit of measure	M	0 .. 1	NMP (Packages), NAR (Articles), KGM (Kilogram), LH (WorkHour), WM	

Name (BiiCore Trdm014 Credit note)	Description	Req	Card	Example	XML element
TaxTotal	Signals the presence of tax details on each credit note line.	O	0 .. unbounded		TaxTotal
TaxAmount	The monetary value that constitutes the total tax on this	M	1 .. 1		TaxAmount
Item	Signal the presence of information about credited items	M	1 .. 1		Item
Name	State the name of the item. The name can be used to identify the	M	1 .. 1		Name
SellersItemIdentification	Signal the presence of information about the item provided by	R	0 .. 1		SellersItemIdentification
ID	Supplier article number; Number assigned to an article by the	M	1 .. 1		ID
StandardItemIdentification	supplier of that article. Identifies the item. Provides link to Signal the use of identifiers based on GTIN	O	0 .. 1		StandardItemIdentification
CommodityClassification	Signals the use of a classification code	R	0 .. unbounded		CommodityClassification
ClassifiedTaxCategory	Signals the presence of information about the item's tax category	M	0 .. 1		ClassifiedTaxCategory
TaxScheme	Signals the presence of information about the tax scheme	M	1 .. 1		TaxScheme
Price	Signals that information about the item's price is present	M	1 .. 1		Price

Name (BiiCore Trdm014 Credit note)	Description	Req	Card	Example	XML element
PriceAmount	The net price of the item including all allowances, charges and	M	1 .. 1		PriceAmount
AllowanceCharge	Use to specify Allowances and Charges included in the Price.	O	0 .. 1		AllowanceCharge
ChargeIndicator	Indicates whether the Allowance Charge is a Charge (True) and	M	1 .. 1	True, False	ChargeIndicator
MultiplierFactorNumeric	Use only in conjunction with Base Amount. The factor by which	O	0 .. 1		MultiplierFactorNumeric
BaseAmount	Use only in conjunction with Multiplier Factor. The Amount to	O	0 .. 1		BaseAmount
TaxCategory	Signals the presence of information about the tax category	M	1 .. 1		TaxCategory
ID	Code to identify the charge category	M	1 .. 1	S (Standard = 25%), H (High = ID	
Percent	The percent linked to the rate	O	0 .. 1	25% (Standard), 15% (High),	Percent
TaxScheme	Signals the presence of information about the tax scheme	M	1 .. 1		TaxScheme
ID	Code to identify the charge category	M	1 .. 1	S (Standard = 25%), H (High = ID	

## 8 VALIDATION

To optimize the flexibility in the validation process, each EHF document is validated in different stages with shifting focus in every stage. The pyramid below illustrates the different stages.



### 8.1 VALIDATION PRINCIPLES

Stages in the validation process:

1. Validation of syntax against UBL 2.0 Schema, for example:
  - Tag names and attributes must be correctly written and follow the UBL 2.0 sequence
  - All UBL 2.0 mandatory tag names must be present.
  - The element's contents must be according to the element's type definition.
2. Validation against CEN BII Core to verify that the message is according to international requirements, like:
  - Valid codes for currencies, countries, tax etc.
  - Mandatory tag names according to CEN BII Core.
  - Logical correlations between information element, i.e. that start date is at least lower than end date, sub totals must be totaled, multiplications give the correct result etc.
3. Validation against PEPPOL (EU) rules and regulations
4. Validation against Norwegian accounting legislation, like:

- Organisation number must be specified for the seller/supplier.
5. Validation against Norwegian public requirements, like:
- «Your ref» must be specified.
  - Addresses, postal zone number and post office/city must be specified for the buyer/customer.

Validation stage 6 and 7 is decided upon by the trading parties if deemed necessary.

## 8.2 DYNAMIC VALIDATION

The combination of ProfileID and CustomizationID in an XML document defines the validation rules applied to the document.

CustomizationID may be extended with more elements for specific trade or business validation rules.

### 8.3 VALIDATION RULES PER PROFILEID AND CUSTOMIZATIONID

The tables below show the validation rules for ProfileID and CustomizationID . The specific validation rules are described in Chapter 8.4.

#### 8.3.1 PROFILEID BII04, INVOICE ONLY

Document	Norwegian receiver	Norwegian sender	Profile ID	Customization ID	Validation rules
<b>Invoice</b>	Yes	Yes	urn:www.cenbii.eu:profile:bii04:ver1.0	urn:www.cenbii.eu:transaction:biicoretrdm010:ver1.0:# urn:www.peppol.eu:bis:peppol4a:ver1.0# urn:www.difi.no:ehf:faktura:ver1	XSD validates against Invoice schema BII, PEPPOL, Norwegian
<b>Invoice</b>	Yes	No	urn:www.cenbii.eu:profile:bii04:ver1.0	urn:www.cenbii.eu:transaction:biicoretrdm010:ver1.0:# urn:www.peppol.eu:bis:peppol4a:ver1.0	XSD validates against Invoice schema BII, PEPPOL
<b>Invoice</b>	No	Yes	urn:www.cenbii.eu:profile:bii04:ver1.0	urn:www.cenbii.eu:transaction:biicoretrdm010:ver1.0:# urn:www.peppol.eu:bis:peppol4a:ver1.0	XSD validates against Invoice schema BII, PEPPOL

#### 8.3.2 PROFILEID BIIXX, CREDIT NOTE ONLY

Document	Norwegian receiver	Norwegian sender	Profile ID	Customization ID	Validation rules
<b>Credit note</b>	Yes	Yes	urn:www.cenbii.eu:profile:biixx:ver1.0	urn:www.cenbii.eu:transaction:biicoretrdm014:ver1.0:# urn:www.cenbii.eu:profile:biixx:ver1.0# urn:www.difi.no:ehf:creditnote:ver1	XSD validates against CreditNote schema BII, PEPPOL, Norwegian

#### 8.3.3 PROFILEID BII05, INVOICE AND CREDIT NOTE

Document	Norwegian receiver	Norwegian sender	Profile ID	Customization ID	Validation rules
<b>Invoice</b>	Yes	Yes	urn:www.cenbii.eu:profile:bii05:ver1.0	urn:www.cenbii.eu:transaction:biicoretrdm010:ver1.0:# urn:www.peppol.eu:bis:peppol5a:ver1.0# urn:www.difi.no:ehf:faktura:ver1	XSD validates against Invoice schema BII, PEPPOL, Norwegian
<b>Invoice</b>	Yes	No	urn:www.cenbii.eu:profile:bii05:ver1.0	urn:www.cenbii.eu:transaction:biicoretrdm010:ver1.0:# urn:www.peppol.eu:bis:peppol5a:ver1.0	XSD validates against Invoice schema BII, PEPPOL
<b>Invoice</b>	No	Yes	urn:www.cenbii.eu:profile:bii05:ver1.0	urn:www.cenbii.eu:transaction:biicoretrdm010:ver1.0:# urn:www.peppol.eu:bis:peppol5a:ver1.0	XSD validates against Invoice schema BII, PEPPOL

Document	Norwegian receiver	Norwegian sender	Profile ID	Customization ID	Validation rules
<b>Credit note</b>	Yes	Yes	urn:www.cenbii.eu:profile:bii05:ver1.0	urn:www.cenbii.eu:transaction:biicoretrdm014:ver1.0:# urn:www.peppol.eu:bis:peppol5a:ver1.0# urn:www.difi.no:ehf:kreditnota:ver1	XSD validates against CreditNote schema BII, PEPPOL, Norwegian
<b>Credit note</b>	Yes	No	urn:www.cenbii.eu:profile:bii05:ver1.0	urn:www.cenbii.eu:transaction:biicoretrdm014:ver1.0:# urn:www.peppol.eu:bis:peppol5a:ver1.0	XSD validates against CreditNote schema BII, PEPPOL
<b>Credit note</b>	No	Yes	urn:www.cenbii.eu:profile:bii05:ver1.0	urn:www.cenbii.eu:transaction:biicoretrdm014:ver1.0:# urn:www.peppol.eu:bis:peppol5a:ver1.0	XSD validates against CreditNote schema BII, PEPPOL

#### 8.3.4 PROFILEID BIIXY, INVOICE, CREDIT NOTE AND REMINDER

Document	Norwegian receiver	Norwegian sender	Profile ID	Customization ID	Validation rules
<b>Invoice</b>	Yes	Yes	urn:www.cenbii.eu:profile:biixy:ver1.0	urn:www.cenbii.eu:transaction:biicoretrdm010:ver1.0:# urn:www.cenbii.eu:profile:eu:biixy:ver1.0# urn:www.difi.no:ehf:faktura:ver1	XSD validates against Invoice schema BII, PEPPOL, Norwegian
<b>Credit note</b>	Yes	Yes	urn:www.cenbii.eu:profile:biixy:ver1.0	urn:www.cenbii.eu:transaction:biicoretrdm014:ver1.0:# urn:www.cenbii.eu:profile:biixy:ver1.0# urn:www.difi.no:ehf:kreditnota:ver1	XSD validates against CreditNote schema BII, PEPPOL, Norwegian
<b>Reminder</b>	Yes	Yes	urn:www.cenbii.eu:profile:biixy:ver1.0	urn:www.cenbii.eu:transaction:biicoretrdm017:ver1.0:# urn:www.cenbii.eu:profile:biixy:ver1.0# urn:www.difi.no:ehf:purring:ver1	XSD validates against Reminder schema BII, PEPPOL, Norwegian

## 8.4 VALIDATION RULES

The 2 tables below show the validation rules that apply to the invoice and the credit note.

Description of the table columns:

- **Element**      The data element that the rule applies to.
- **Rule**          Business rule description.
- **Message**      Each rule has its own message.
- **E/W**            Severity. E=Error, the document is rejected. W=Warning, the document should be passed on.
- **RuleID**        Identification of validation stage:
  - BII → CEN BII
  - EU → PEPPOL
  - PCL → Rules related to PEPPOL code lists
  - NONAT → Norwegian accounting legislation
  - NOGOV → Norwegian public requirements
  - CL → Rules related to general code lists

### 8.4.1 INVOICE

Element	Rule	Message	E/W	Regel ID
<b>MonetaryTotal/PayableAmount</b>	Could be negative.	Total payable amount on an invoice could be negative.	W	EUGEN-T10-R019
	The element must be present	An invoice MUST specify the total payable amount.	E	BIIRULE-T10-R038
	Must equal the sum of total amount excl. VAT, total VAT and payable rounding amount.	Invoice due is the tax inclusive amount minus what has been prepaid.	E	BIIRULE-T10-R017
<b>MonetaryTotal/TaxInclusiveAmount</b>	Could be negative.	Tax inclusive amount in an invoice could be negative.	W	BIIRULE-T10-R014



Element	Rule	Message	E/W	Regel ID
	The element must be present	An invoice MUST specify the total amount with taxes included.	E	BIIRULE-T10-R039
	Must equal the sum of total amount excl. VAT, total VAT and payable rounding amount.	Invoice tax inclusive amount MUST equal the tax exclusive amount plus all the tax total amounts and the rounding amount.	E	BIIRULE-T10-R013
<b>MonetaryTotal/TaxExclusiveAmount</b>	The element must be present.	An invoice MUST specify the total amount without taxes.	E	BIIRULE-T10-R042
	Must equal the sum of the line amounts plus the allowances and charges on header level.	Invoice tax exclusive amount MUST equal the sum of lines plus allowances and charges on header level.	E	BIIRULE-T10-R012
<b>MonetaryTotal/LineExtensionAmount</b>	The element must be present.	An invoice MUST specify the sum of line amounts.	E	BIIRULE-T10-R043
	Must equal the sum of the line amounts.	Invoice total line extension amount MUST equal the sum of the line totals.	E	BIIRULE-T10-R011
<b>MonetaryTotal/AllowanceTotalAmount</b>	Must equal the sum of all allowances on the header level.	Total allowances MUST be equal to the sum of allowances at document level.	E	BIIRULE-T10-R015
<b>MonetaryTotal/ChargeTotalAmount</b>	Must equal the sum of all charges on the header level	Total charges MUST be equal to the sum of charges at document level.	E	BIIRULE-T10-R016
<b>TaxTotal/Taxsubtotal</b>	The element must be present.	An invoice MUST have a tax total referring to a single tax scheme.	E	BIIRULE-T10-R009
<b>TaxTotal</b>	The element must be present.	An invoice MUST contain tax information.	E	BIIRULE-T10-R052
<b>TaxTotal/TaxAmount</b>	Must equal the sum of VAT amounts for all VAT categories.	Each tax total MUST equal the sum of the tax subcategory amounts.	E	BIIRULE-T10-R010
<b>TaxSubTotal/TaxableAmount</b>	The element must be present.	An invoice MUST specify the taxable amount per VAT subtotal.	E	BIIRULE-T10-R046
	Must equal the TaxExclusiveAmount	If the VAT total amount in an invoice exists then the sum of taxable amount in sub categories MUST equal the sum of invoice tax exclusive amount.	E	BIIRULE-T10-R028
<b>TaxSubTotal/TaxAmount</b>	The element must be present.	An invoice MUST specify the tax amount per VAT subtotal.	E	BIIRULE-T10-R047

Element	Rule	Message	E/W	Regel ID
<b>TaxSubTotal/TaxCategoryIdentifier</b>	The element must be present.	Every tax category MUST be defined through an identifier.	E	BIIRULE-T10-R048
<b>TaxSubTotal/TaxSchemeIdentifier</b>	The element must be present.	Every tax scheme MUST be defined through an identifier.	E	BIIRULE-T10-R049
<b>TaxSubTotal/TaxCategory/Percent</b>	The element must be present.	For each tax subcategory the category ID and the applicable percentage MUST be provided.	E	EUGEN-T10-R008
<b>TaxSubTotal/TaxCategory/Tax ExemptionReasonCode</b>	The exemption reason code should be specified.	If the category for VAT is exempt E) then the exemption reason SHOULD be provided.	W	EUGEN-T10-R009
<b>AllowanceCharge/Amount</b>	Must not be negative.	An allowance or charge amount MUST NOT be negative.	E	EUGEN-T10-R022
<b>AllowanceCharge/ReasonText</b>	Should be specified.	AllowanceChargeReason text SHOULD be specified for all allowances and charges.	W	EUGEN-T10-R023
<b>InvoiceLine/Price/AllowanceCharge/MultiplierFactorNumeric</b>	Must not be negative.	An allowance percentage MUST NOT be negative.	E	BIIRULE-T10-R022
<b>InvoiceLine/Price/AllowanceCharge/MultiplierFactorNumeric</b>	Both or none should be specified.	In allowances, both or none of percentage and base amount SHOULD be provided.	W	EUGEN-T10-R013
<b>InvoiceLine/ LineExtensionAmount</b>	The element must be present.	Invoice lines MUST have a line total amount.	E	BIIRULE-T10-R050
	MUST be equal to the price amount multiplied by the quantity plus charges minus allowances at the line level.	Invoice line amount MUST be equal to the price amount multiplied by the quantity plus charges minus allowances at the line level.	E	BIIRULE-T10-R018
<b>InvoiceLine/Price/PriceAmount</b>	The element must be present.	Invoice lines MUST contain the item price.	E	BIIRULE-T10-R051
	Must not be negative..	Prices of items MUST NOT be negative.	E	EUGEN-T10-R012
<b>UBLversionIdentifier</b>	The element must be present.	An invoice MUST have a syntax identifier.	E	BIIRULE-T10-R029
<b>CustomizationID</b>	The element must be present.	An invoice MUST have a customization identifier.	E	BIIRULE-T10-R030
<b>ProfileID</b>	The element must be present.	An invoice MUST have a profile identifier.	E	BIIRULE-T10-R031
	Must be either: urn:www.cenbii.eu:profile:bii04:ver1.0	An invoice transaction must only be used in Profiles 4, 5, 6 or xy.		BIIPROFILE-T10-R001

Element	Rule	Message	E/W	Regel ID
	urn:www.cenbii.eu:profile:bii05:ver1.0 urn:www.cenbii.eu:profile:bii06:ver1.0 urn:www.cenbii.eu:profile:biixy:ver1.0			
<b>ID</b>	The element must be present.	An invoice MUST have an invoice number.	E	BIIRULE-T10-R024
<b>IssueDate</b>	The element must be present.	An invoice MUST have the date of issue.	E	BIIRULE-T10-R024
<b>DocumentCurrencyCode</b>	The element must be present.	An invoice MUST have a currency code for the document.	E	BIIRULE-T10-R034
<b>InvoicePeriod/StartDate</b>	The element must be present if InvoicePeriod is present. Start date must be less than or equal to the end date.	If the invoice refers to a period, the period MUST have a start date.	E	EUGEN-T10-R020
<b>InvoicePeriod/EndDate</b>	The element must be present if InvoicePeriod is present. End date must be greater than or equal to the start date.	If the invoice refers to a period, the period MUST have an end date. An invoice period end date MUST be later or equal to an invoice period start date.	E E	EUGEN-T10-R021 BIIRULE-T10-R001
<b>OrderReference/ID</b>	The element must be present if OrderReference is present.	Any reference to an order MUST specify the order identifier.	E	BIIRULE-T10-R035
	If profile is urn:www.cenbii.eu:profile:bii06:ver1.0 the order number must be specified.	An invoice transaction T10 in Profile 6 MUST have an order reference identifier.	E	BIIPROFILE-T10-R002
	The element should be specified	An association to Order Reference SHOULD be provided according to EHF.	E	NOGOV-T10-R013
<b>ContractDocumentReference/ID</b>	The element must be present if ContractDocumentReference is present. The element should be specified.	Any reference to a contract MUST specify the contract identifier. Contract Document Reference SHOULD be provided according to EHF.	E W	BIIRULE-T10-R036 NOGOV-T10-R005
<b>AdditionalDocumentReference/ID</b>	The element must be present if AdditionalDocumentReference is	Any reference to a document MUST specify the document identifier.	E	BIIRULE-T10-R037

Element	Rule	Message	E/W	Regel ID
	present.			
<b>AccountingSupplierParty/Party/PartyName/Name</b>	The element must be present.	An invoice MUST contain the full name of the supplier.	E	BIIRULE-T10-R026
<b>AccountingSupplierParty/Party/PartyLegalEntity/CompanyID</b>	The element must be present.	The Norwegian legal registration ID for the supplier MUST be provided according to "FOR 2004-12-01 nr 1558 - § 5-1-1. Point 2"	E	NONAT-T10-R001
<b>AccountingSupplierParty/Party/PartyLegalEntity/RegistrationName</b>	The element should be present.	The Norwegian legal registration name for the supplier SHOULD be provided according to "FOR 2004-12-01 nr 1558 - § 5-1-1. Point 2"	W	NONAT-T10-R008
<b>AccountingSupplierParty/Party/PartyTaxScheme/CompanyID</b>	The element must be present if total amount incl. VAT is present. If cross border trade the element should be prefixed «NO»	If the VAT total amount in an invoice exists it MUST contain the suppliers VAT number. In cross border trade the VAT identifier for the supplier SHOULD be prefixed by country code.	E W	EUGEN-T10-R007 BIIRULE-T10-R003
<b>AccountingSupplierParty/Party/Contact/ID</b>	The element should be present.	A contact reference identifier SHOULD be provided for AccountingSupplierParty according to EHF.	W	NOGOV-T10-R001
<b>AccountingSupplierParty/Party/PostalAddress/ID, CityName, PostalZone, City, Country</b>	The element must be present.	A supplier postal address MUST contain at least city name zip code and country code.	E	NONAT-T10-R006 EUGEN-T10-R001 BIIRULE-T10-R002
<b>AccountingCustomerParty/Party/PartyName/Name</b>	The element must be present.	An invoice MUST contain the full name of the customer.	E	BIIRULE-T10-R027
<b>AccountingCustomerParty/Party/PartyLegalEntity/CompanyID</b>	The element must be present.	PartyLegalEntity for AccountingCustomerParty MUST be provided according to EHF.	E	NOGOV-T10-R009
<b>AccountingCustomerParty/Party/PartyLegalEntity/RegistrationName</b>	The element should be present.	Registration name for AccountingCustomerParty SHOULD be provided according to EHF.	W	NOGOV-T10-R015
<b>AccountingCustomerParty/Party/Contact/ID</b>	The element must be present.	A contact reference identifier MUST be provided for AccountingCustomerParty according to EHF.	E	NOGOV-T10-R007
<b>AccountingCustomerParty/Party/PostalAddress/ID, CityName, PostalZone, City, Country</b>	The element must be present.	A customer postal address MUST contain at least city name, zip code and country code.	E	NONAT-T10-R007 EUGEN-T10-R002 BIIRULE-T10-R004

Element	Rule	Message	E/W	Regel ID
<b>AccountingCustomerParty/Party/PartyIdentification/ID</b>	The element should be present.	A customer number for AccountingCustomerParty SHOULD be provided according to EHF.	W	NOGOV-T10-R006
<b>PayeeParty/Party Name/Name</b>	The element must be present if PayeeParty is present.	If payee information is provided then the payee name MUST be specified.	E	EUGEN-T10-R010
<b>Delivery/ActualDeliveryDate</b>	The element must be present	The actual delivery date MUST be provided in the invoice according to "FOR 2004-12-01 nr 1558 - § 5-1-1. Point 4".	E	NONAT-T10-R003
<b>Delivery/DeliveryLocation/Address/CityName, PostalZone, Country</b>	The elements must be present.	A Delivery address in an invoice MUST contain at least, city, zip code and country code according to "FOR 2004-12-01 nr 1558 - § 5-1-1. Point 4".	E	NONAT-T10-R004
<b>PaymentMeans/PaymentMeansCode</b>	The element must be present.	When specifying payment means, the invoice MUST specify the payment means code.	E	BIIRULE-T10-R044
<b>PaymentMeans/PayeeFinancialAccount/ID</b>	If payment means code is 31 (Debit), the account number must be present.	If payment means is funds transfer, invoice MUST have a financial account. PayeeFinancialAccount MUST be provided according to EHF.		BIIRULE-T10-R007 NOGOV-T10-R011
<b>PaymentMeans/PayeeFinancialAccount/ID, SchemeID = IBAN</b>	The element should contain the BIC code (Bank Identification Code)	If bank account is IBAN the bank identifier SHOULD also be provided.	W	BIIRULE-T10-R008
<b>PaymentMeans/PayeeFinancialAccount/FinancialInstitutionBranch/FinancialInstitution/ID</b>		If the payment means are international account transfer and the account id is IBAN then the financial institution should be identified by using the BIC id. -If FinancialAccountID is IBAN then Financial InstitutionID SHOULD be BIC code.		EUGEN-T10-R004 PCL-010-002
<b>PaymentMeans/PaymentDueDate</b>	The element must be present and should be greater than or equal to the invoice date.	Payment due date MUST be provided in the invoice according to "FOR 2004-12-01 nr 1558 - § 5-1-1. Point 5". Payment means due date in an invoice SHOULD be later or equal than issue date.	E W	BIIRULE-T10-R006 NONAT-T10-R002
<b>PaymentMeans/PaymentID</b>	The element should be specified.	Payment Identifier (KID number) SHOULD be used according to EHF.	W	NOGOV-T10-R012

Element	Rule	Message	E/W	Regel ID
<b>InvoiceLine</b>	The element must be present.	An invoice MUST specify at least one line item.	E	BIIRULE-T10-R033
<b>InvoiceLine/Item/Name</b>	The element must be present.	Each invoice line MUST contain the product/service name.	E	BIIRULE-T10-R025
	Should not be more than 50 characters.	Product names SHOULD NOT exceed 50 characters long.	W	BIIRULE-T10-R019
<b>InvoiceLine/ID</b>	The element must be present.	Invoice lines MUST have a line identifier.	E	BIIRULE-T10-R032
<b>InvoiceLine/Item/SellersItem Identification/ID</b>	The element should be specified.	The sellers ID for the item SHOULD be provided according to EHF.	W	NOGOV-T10-R002
<b>InvoiceLine/InvoicedQuantity</b>	The element must be present.	Each invoice line MUST contain a quantity according to "FOR 2004-12-01 nr 1558 - § 5-1-1. Point 3"	E	NONAT-T10-R005
<b>InvoiceLine/InvoicedQuantity, attribute UnitCode</b>	Attributes should be specified.	The unit qualifier of the invoiced quantity SHOULD be provided according to EHF.	W	NOGOV-T10-R010
		Each invoice line SHOULD contain the quantity and unit of measure.		EUGEN-T10-R003
<b>InvoiceLine/Item/StandardItem Identification/ID</b>	If the element is present the attribute SchemeID must also be present.	If standard identifiers are provided within an item description, a Scheme Identifier SHOULD be provided e.g. GTIN)	W	BIIRULE-T10-R020
		Standard item identifiers SHOULD be GTIN.	W	PCL-010-005
<b>InvoiceLine/Item/Commodity Classification/ItemClassificationCode</b>	If the element is present the attribute SchemeID must also be present.	Classification codes within an item description SHOULD use a standard scheme for codes e.g. CPV or UNSPSC)	W	BIIRULE-T10-R021
		Commodity classification SHOULD be one of UNSPSC, eClass or CPV.		PCL-010-006
<b>InvoiceLine/AccountingCost</b>	The element should be present.	The buyer's accounting code applied to the Invoice Line SHOULD be provided according to EHF.	W	NOGOV-T10-R003
<b>InvoiceLine/OrderLineReference/LineID</b>	The element should be present.	An association to Order Line Reference SHOULD be provided according to EHF.	W	NOGOV-T10-R004

Element	Rule	Message	E/W	Regel ID
<b>Validation of codes</b>				
<b>InvoiceTypeCode</b>	Must be 380 (ordinary invoice) or 393 (factoring invoice).	InvoiceTypeCode in an invoice MUST be 380 from UN/ECE 1001 code list	E	CL-010-001
<b>DocumentCurrency Code</b>	Must be a valid code from ISO code list 4217.	DocumentCurrencyCode MUST be coded using ISO code list 4217.	E	CL-010-002
		CurrencyID MUST be coded using ISO code list 4217.		CL-010-003
<b>Country/IdentificationCode</b>	Must be a valid code from ISO code list 3166-1.	Country codes in an invoice MUST be coded using ISO code list 3166-1.	E	CL-010-004
<b>TaxScheme</b>	Must be a valid code from code list UN/ECE 5153.	Invoice tax schemes MUST be coded using UN/ECE 5153 code list-	E	CL-010-005
<b>PaymentMeans</b>	Must be a valid code from CEFACT code list 4461.	Payment means in an invoice MUST be coded using CEFACT code list 4461.	E	CL-010-006
<b>TaxCategory</b>	Must be a valid code from code list UN/ECE 5305.	Invoice tax categories MUST be coded using UN/ECE 5305 code list.	W	CL-010-007

#### 8.4.2 CREDIT NOTE

Element	Rule	Message	E/W	Rule ID
<b>MonetaryTotal/PayableAmount</b>	Could be negative.	Total payable amount in a credit note MUST NOT be negative.	W	EUGEN-T14-R019
	The element must be present.	A Credit Note MUST specify the total payable amount.	E	BIIRULE-T14-R037
	Must equal the sum of total amount excl. VAT, total VAT amount and payable rounding amount.	Amount due is the tax inclusive amount minus what has been prepaid.	E	BIIRULE-T14-R017
<b>MonetaryTotal/TaxInclusiveAmount</b>	Must not be negative.	Tax inclusive amount in a credit note MUST NOT be negative.	W	BIIRULE-T14-R014



Element	Rule	Message	E/W	Rule ID
	The element must be present.	A Credit Note MUST specify the total amount with taxes included.	E	BIIRULE-T14-R038
	Must equal the sum of total amount excl. VAT, total VAT amount and payable rounding amount.	A credit note tax inclusive amount MUST equal the tax exclusive amount plus all the tax total amounts and the rounding amount.	E	BIIRULE-T14-R013
<b>MonetaryTotal/TaxExclusiveAmount</b>	The element must be present.	A Credit Note MUST specify the total amount without taxes.	E	BIIRULE-T14-R040
	Must equal the sum of the line amounts and allowances and charges on the header level.	A credit note tax exclusive amount MUST equal the sum of lines plus allowances and charges on header level.	E	BIIRULE-T14-R012
<b>MonetaryTotal/LineExtensionAmount</b>	The element must be present.	A Credit Note MUST specify the sum of line amounts.	E	BIIRULE-T14-R041
	Must equal the sum of line amounts.	Credit note total line extension amount MUST equal the sum of the line totals.	E	BIIRULE-T14-R011
<b>MonetaryTotal/AllowanceTotalAmount</b>	Must equal the sum of all allowances on the header level.	Total allowances MUST be equal to the sum of allowances at document level.	E	BIIRULE-T14-R015
<b>MonetaryTotal/ChargeTotalAmount</b>	Must equal the sum of all charges on the header level.	Total charges MUST be equal to the sum of charges at document level.	E	BIIRULE-T14-R016
<b>TaxTotal/Taxsubtotal</b>	The element must be present.	A credit note MUST have a tax total referring to a single tax scheme.	E	BIIRULE-T14-R009
<b>TaxTotal</b>	The element must be present.	A credit note MUST contain tax information.	E	BIIRULE-T14-R052
<b>TaxTotal/TaxAmount</b>	Must equal the sum of the VAT amount for all the VAT categories.	Each tax total MUST equal the sum of the tax subcategory amounts.	E	BIIRULE-T14-R010
<b>TaxSubTotal/TaxableAmount</b>	The element must be present.	A credit note MUST specify the taxable amount per VAT subtotal.	E	BIIRULE-T14-R043
	The sum of all taxable amounts must equal the total amount excl. VAT.	If the VAT total amount in a Credit Note exists then the sum of taxable amount in sub categories MUST equal the sum of credit note tax exclusive amount.	E	BIIRULE-T14-R030



Element	Rule	Message	E/W	Rule ID
<b>TaxSubTotal/TaxAmount</b>	The element must be present.	A credit note MUST specify the tax amount per VAT subtotal.	E	BIIRULE-T14-R047
<b>TaxSubTotal/TaxCategoryIdentifier</b>	The element must be present.	Every tax category MUST be defined through an identifier.	E	BIIRULE-T14-R045
<b>TaxSubTotal/TaxSchemeIdentifier</b>	The element must be present.	Every tax scheme MUST be defined through an identifier.	E	BIIRULE-T14-R046
<b>TaxSubTotal/TaxCategory/Tax ExemptionReasonCode</b>	The exempt reason code should be specified.	If the category for VAT is exempt E) then the exemption reason SHOULD be provided.	W	EUGEN-T14-R013
<b>AllowanceCharge/Amount</b>	Must not be negative.	An allowance or charge amount MUST NOT be negative.	E	EUGEN-T14-R022
<b>AllowanceCharge/ReasonText</b>	Should be specified.	AllowanceChargeReason text SHOULD be specified for all allowances and charges.	W	EUGEN-T14-R023
<b>CreditNoteLine/Price/AllowanceCharge/MultiplierFactorNumeric</b>	Must not be negative.	An allowance percentage MUST NOT be negative.	E	BIIRULE-T14-R023
<b>CreditNoteLine/LineExtensionAmount</b>	The element must be present.	Credit note lines MUST have a line total amount.	E	BIIRULE-T14-R050
	Must equal the item price multiplied by the quantity plus charges minus allowances; all on the line level.	Credit note line amount MUST be equal to the price amount multiplied by the quantity plus charges minus allowances at the line level.	E	BIIRULE-T14-R018
<b>CreditNoteLine/Price/PriceAmount</b>	The element must be present.	Credit note line MUST contain the item price.	E	BIIRULE-T14-R051
<b>UBLversionIdentifier</b>	The element must be present.	A Credit Note MUST have a syntax identifier.	E	BIIRULE-T14-R031
<b>CustomizationID</b>	The element must be present.	A Credit Note MUST have a customization identifier.	E	BIIRULE-T14-R032
<b>ProfileID</b>	The element must be present.	A Credit Note MUST have a profile identifier.	E	BIIRULE-T14-R033
	Must be either urn:www.cenbii.eu:profile:bii05:ver1.0 urn:www.cenbii.eu:profile:bii06:ver1.0	A Credit Note transaction T14 must only be used in Profiles 5, 6, xx or xy.		BIIPROFILE-T14-R001

Element	Rule	Message	E/W	Rule ID
	urn:www.cenbii.eu:profile:biix:ver1.0 urn:www.cenbii.eu:profile:biixy:ver1.0			
<b>ID</b>	The element must be present.	A Credit Note MUST have a Credit Note number.	E	BIIRULE-T14-R026
<b>IssueDate</b>	The element must be present.	A Credit Note MUST have the date of issue.	E	BIIRULE-T14-R025
<b>DocumentCurrencyCode</b>	The element must be present.	A Credit Note MUST specify the currency code for the document.	E	BIIRULE-T14-R036
<b>InvoicePeriod/StartDate</b>	The element must be present if InvoicePeriod is present. Start date must be less than or equal to the end date.	If the credit note refers to a period, the period MUST have a start date.	E	EUGEN-T14-R020
<b>InvoicePeriod/EndDate</b>	The element must be present if InvoicePeriod is present. End date must be greater than or equal to the start date.	If the credit note refers to a period, the period MUST have an end date. An invoice period end date MUST be later or equal to an invoice period start date.	E E	EUGEN-T14-R021 BIIRULE-T14-R001
<b>BillingReference/InvoiceDocument Reference/ID</b> <b>BillingReference/CreditNoteDocument Reference/ID</b>	The element must be specified if the profile is not urn:www.cenbii.eu:profile:biix:ver1.0	A credit note transaction T14 in Profile other than xx MUST have an invoice or credit note reference identifier.	E E E	BIIPROFILE-T14-R002
<b>AccountingSupplierParty/Party/ PartyName/Name</b>	The element must be present.	A Credit Note MUST contain the full name of the supplier.	E	BIIRULE-T14-R028
<b>AccountingSupplierParty/Party/ PartyLegalEntity/CompanyID</b>	The element must be present.	PartyLegalEntity for AccountingSupplierParty MUST be provided according to "FOR 2004-12-01 nr 1558 - § 5-1-1. Point 2"	E	NONAT-T14-R001
<b>AccountingSupplierParty/Party/ PartyTaxScheme/CompanyID</b>	The element must be present if total VAT amount is specified. If cross border trade, prefix with NO.	If the VAT total amount in a credit note exists it MUST contain the suppliers VAT number. In cross border trade the VAT identifier for the supplier SHOULD be prefixed by country code.	E W	EUGEN-T14-R007 BIIRULE-T14-R003
<b>AccountingSupplierParty/Party/Contact/ID</b>	The element should be specified.	A contact reference identifier SHOULD be provided for AccountingSupplierParty according	W	NOGOV-T14-R001

Element	Rule	Message	E/W	Rule ID
		to EHF.		
<b>AccountingSupplierParty/Party/ PostalAddress/ ID, CityName, PostalZone, City, Country</b>	The element must be specified.	A supplier postal address MUST contain at least city name zip code and country code.	E	NONAT-T14-R003 EUGEN-T14-R001 BIIRULE-T14-R002
<b>AccountingCustomerParty/Party/ PartyName/Name</b>	The element must be present.	A Credit Note MUST contain the full name of the customer.	E	BIIRULE-T14-R029
<b>AccountingCustomerParty/Party/ PartyLegalEntity/CompanyID</b>	The element must be present.	PartyLegalEntity for AccountingCustomerParty MUST be provided according to EHF.	E	NOGOV-T14-R004
<b>AccountingCustomerParty/Party/Contact/I D</b>	The element must be present.	A contact reference identifier MUST be provided for AccountingCustomerParty according to EHF.	E	NOGOV-T14-R007
<b>AccountingCustomerParty/Party/ PostalAddress/ ID, CityName, PostalZone, City, Country</b>	The element must be specified.	A customer postal address MUST contain at least city name, zip code and country code.	E	NONAT-T14-R007 EUGEN-T14-R002 BIIRULE-T14-R004
<b>AccountingCustomerParty/Party/ PartyIdentification/ID</b>	The element should be specified.	A customer number for AccountingCustomerParty SHOULD be provided according to EHF.	W	NOGOV-T14-R006
<b>CreditNoteLine</b>	The element must be present.	A Credit Note MUST specify at least one line item.	E	BIIRULE-T14-R035
<b>CreditNoteLine/Item/Name</b>	The element must be present.	Each credit note line MUST contain the product/service name.	E	BIIRULE-T14-R027
	Should not be more than 50 characters.	Product names SHOULD NOT exceed 50 characters long.	W	BIIRULE-T14-R019
<b>CreditNoteLine/ID</b>	The element must be present.	Credit note lines MUST have a line identifier.	E	BIIRULE-T14-R034
<b>CreditNoteLine/Item/SellersItem Identification/ID</b>	The element should be specified.	The sellers ID for the item SHOULD be provided according to EHF.	W	NOGOV-T14-R002
<b>CreditNoteLine/CreditedQuantity</b>	The element must be present.	Each credit note line MUST contain a quantity according to "FOR 2004-12-01 nr 1558 - § 5-1-1. Point 3"	E	NONAT-T14-R002
<b>CreditNoteLine/CreditedQuantity, attribute</b>	The attribute should be specified.	The unit qualifier of the Credit note quantity	W	NOGOV-T14-R003

Element	Rule	Message	E/W	Rule ID
<b>UnitCode</b>		SHOULD be provided according to EHF.  Each credit note line SHOULD contain the quantity and unit of measure.		EUGEN-T14-R003
<b>CreditNoteLine/Item/StandardItem Identification/ID</b>	If the element is specified, the attribute SchemeID should also be specified.	If standard identifiers are provided within an item description, a Scheme Identifier SHOULD be provided e.g. GTIN) Standard item identifiers SHOULD be GTIN.	W W	BIIRULE-T14-R020 PCL-014-005
<b>CreditNoteLine/Item/Commodity Classification/ItemClassificationCode</b>	If the element is specified, the attribute SchemeID should also be specified.	Classification codes within an item description SHOULD use a standard scheme for codes e.g. CPV or UNSPSC) Commodity classification SHOULD be one of UNSPSC, eClass or CPV.	W	BIIRULE-T14-R021
<b>CreditNoteLine/Item/ClassifiedTaxCategory / Percent</b>	The element must be present.	The item's tax rate, expressed as a percentage MUST be provided according to EHF. Commodity classification SHOULD be one of UNSPSC, eClass or CPV.	E	NOGOV-T14-R08 PCL-014-006
<b>DocumentCurrency Code</b>	Must be a valid code from ISO code list 4217.	DocumentCurrencyCode MUST be coded using ISO code list 4217. CurrencyID MUST be coded using ISO code list 4217.	E	CL-014-001 CL-014-002
<b>Country code</b>	Must be a valid code from ISO code list 3166-1.	Country codes in a credit note MUST be coded using ISO code list 3166-1.	E	CL-014-003
<b>TaxScheme</b>	Must be a valid code from code list UN/ECE 5153.	Credit Note tax schemes MUST be coded using UN/ECE 5153 code list-	E	CL-014-004
<b>TaxCategory</b>	Must be a valid code from code list UN/ECE 5305.	Credit Note tax categories MUST be coded using UN/ECE 5305 code list.	W	CL-014-005

## 8.5 VALIDATION SERVICE

Difi's Validator is an application program used to validate EHF XML-files.

The Validator reads an XML-file and validates it against a set of validation rules and levels. For each of these levels, any warnings and error messages are accumulated and presented in a separate XML-file.

The Validator operates on 3 service levels:

- Cut and paste:  
Paste your own XML tags (your file) to validate against the default set of rules.
- Upload your file:  
Upload your XML-file and validate it against the default set of rules.
- Web service  
Call the web service, supply your file and specify which EHF version it is based on. If the version is not specified, the file is assumed to be based on the latest version.

The Validator is available as open source code, downloadable from this address:

- VEFValidatorApplication <https://github.com/difi/VEFValidatorApp>
- VEFValidatorConfiguration and guide <https://github.com/difi/VEFValidatorConf>

If the EHF document is validated without errors in the Difi Validator it's considered to be a valid document and must not be rejected by any recipient.

## 9 APPENDICES

### 9.1 APPENDIX 1 - STRUCTURES

Appendix 1 is a table given a schematic view of the EHF invoice and EHF credit note.

### 9.2 APPENDIX 2 – MESSAGE TABLE

Appendix2 shows complete message tables for EHF invoice and EHF credit note.

### 9.3 APPENDIX 3 – CODE LISTS

Appendix3 contains code lists for EHF invoice messages. These are based on the attached BII code list "BII\_codelists-v1.00".

### 9.4 APPENDIX 4 - UBL 2.0 SCHEMA

Appendix4 contains a link to the UBL 2.0 Schema that the EHF invoice messages are based on. Syntax validation is performed against these schemas.

UBL 2.0 schema is available at: <http://docs.oasis-open.org/ubl/os-UBL-2.0/>

### 9.5 APPENDIX 5 - SCHEMATRON FILES

Appendix5 contains a link to the Schematron files that are used when validating the messages.

Schematron files are available at: <https://github.com/difi/VEFAvalidatorConf/STANDARD/EHFInvoice/1.6/xsl>

### 9.6 APPENDIX 6 – EXAMPLE FILES

Appendix6 contains EHF invoice and EHF credit note example files.