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EHF Implementation guide

Invoice and Credit note

Version: 2.0
Date: July 5, 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 BII¹ with a syntax binding to Universal Business Language (UBL)². Invoice, Credit note, 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.*³

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

¹ <http://www.cen.eu/cwa/bii/specs/>

² http://www.oasis-open.org/committees/tc_home.php?wg_abbrev=ubl

³ 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 July 1, 2013. It will be mandatory from July 1, 2014, and validation of previous versions will not be supported after September 1, 2014.

This means that:

- EHF 2.0 will be mandatory for all invoice receivers from July 1, 2014.
- EHF 2.0 will be mandatory for all invoice issuers from September 1, 2014.

2 DOCUMENT HISTORY

Version	Comments	Author	Date dd.mm.ccy
2.0	<p>Extensions, invoice and creditnote:</p> <ul style="list-style-type: none"> • Invoice in other currency than NOK (VAT in NOK) • Sellers tax representative • Contract type • Type AllowanceCharge • Contact name for seller and buyer • Period, manufacturer and country of origin for the item on line level <p>Extensions, creditnote:</p> <ul style="list-style-type: none"> • Registration name for party legal entity, seller and buyer • Delivery on document and line level • Payment means on document level • AllowanceCharge on line level • Base quantity for price on line level • Reference to invoice/invoice line on line level (BillingReference) <p>Deletions, invoice and creditnote:</p> <ul style="list-style-type: none"> • Address identifier, PO box, Building number and Department in the Address element, regarding seller, buyer and delivery • Countrysubentity in the legal address • Department, seller and buyer • Payment channel in the payment measns element • Contact person, seller and buyer • MVA spesifikasjon for rabatter/gebyrer på linje og pris <p>Deletions, creditnote:</p> <ul style="list-style-type: none"> • Reference to credtinote on document level (BillingReference) <p>Changes, invoice and creditnote:</p> <ul style="list-style-type: none"> • Invoicetype, mandatory • Legal registration name, seller and buyer, 	<p>Olav A. Kristiansen, Difi Camilla Bø, Hafslund Morten Gjestad, Nets Dan Andre Nylænder, Unit4 Agresso Jan Terje Kaaby, NARF Morten Krøgenes, Bankenes Standariseringskontor Per Martin Jøraholmen, DFØ Jostein Frømyr, Edisys Erik Gustavsen, Edisys</p>	30.05.2013

	<p>mandatory</p> <ul style="list-style-type: none"> VAT percentage on line level, optional Payment terms may occur several times Incorrect VAT category leads to rejection of the document in the validator Content in EndpointID changed Content in UBLVersionID changed from 2.0 to 2.1 Content in CustomizationID changed. Version number in Profile ID changed from 1.0 to 2.0 <p>Functional extension:</p> <ul style="list-style-type: none"> Invoicing of consumers (B2C) <p>Several adjustments and clarifications about:</p> <ul style="list-style-type: none"> Accounting cost Delivery Attachments Optional elements EndpointID Bank account number <p>Use of UBL version 2.1 XML schema.</p>		
1.6	English version	Gunnar Stensby, Edisys	16.01.2013
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	<p>Several adjustments and clarifications about:</p> <ul style="list-style-type: none"> Endpoint ID Organisation number VAT-number Allowances Charges Amount Rounding rules description Profiles and messages <p>In addition introducing technical and functional modifications for</p> <ul style="list-style-type: none"> Allowing negative invoice Delivery Address on invoice line Support for Norwegian profiles Mandatory elements made optional (StreetAddress for supplier and customer) 	<p>Olav A. Kristiansen, Difi Jostein Frømyr, Edisys Erik Gustavsen, Edisys</p>	02.01.2013

	<ul style="list-style-type: none"> Introduced recommended elements (LegalEntityName for supplier and customer) 		
1.5	<p>Updated preview for invoice where PaymentMeans is repeatable (appendix 5)</p> <p>Updated all test files. Updated XSLT for credit note for preview of appendix (appendices 5 and 8).</p> <p>Updated structure tables (appendix 1)</p> <p>Updated message matrices with better descriptions (appendix 2) and correction of XPath for mapping from e2b to EHF</p> <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>	Bao Nguyen, Difi	30.11.2011
1.4	4.8 Recommendation for the use of appendices	Bao Nguyen, Difi	18.04.2011
1.3	<p>Name change</p> <p>New appendix with Xpath to mandatory and recommended elements.</p>	Bao Nguyen, Difi	25.03.2011
1.2	Correcting chapter 3.1.1 (Bank Account No becomes mandatory)	Bao Nguyen, Difi	24.02.2011

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
1.01	Correcting definitions	Bao Nguyen, Difi	04.05.2010
1.0	Final version	Bao Nguyen, Difi	27.04.2010

2.1 CONSEQUENCES OF IMPLEMENTING THIS VERSION

From July 1, 2013 to July 1, 2014 both version 1.6 and 2.0 are valid versions of the EHF format.

EHF 2.0 contains both functional and technical modifications and extensions compared to EHF 1.6. The changes imply that XML instance documents according to version 1.6 are not compatible with XML instance documents version 2.0 and vice versa.

2.1.1 REGISTRATION IN ELMA

Invoice and creditnote receivers capable of receiving EHF 2.0 instance documents must register this in ELMA.

2.1.2 ISSUERS SUPPORTING BOTH VERSION 1.6 AND VERSION 2.0

Issuers supporting both version 1.6 and version 2.0 of the EHF format must perform a lookup in ELMA to verify which versions of the EHF format the receiver support. If both the issuer and the receiver support EHF 2.0 this version is recommended.

2.1.3 RECEIVERS SUPPORTING BOTH VERSION 1.6 AND VERSION 2.0

Receivers supporting both EHF 1.6 and EHF 2.0 must retain the capability of receiving EHF 1.6 until September 1, 2014 due to that the issuers may send EHF 1.6 until this date.

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 BII⁴. 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 BII⁵ as a base for the EHF formats and the Universal Business Language (UBL)⁶ 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.

⁴ <http://www.cen.eu/cwa/bii/specs/>

⁵ <http://www.cen.eu/cwa/bii/specs/>

⁶ 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-10/2012⁷ FAD recommends all central government agencies to use this transport infrastructure.

3.4 PROFILES AND MESSAGES

In line with the underlying methodology for the EHF formats (cf. 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) or PEPPOL (cf. www.peppol.eu). Examples of relevant profiles are:

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

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

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:biitrns010:ver2.0), extended, customized and clarified by PEPPOL (urn:www.peppol.eu:bis:peppol5a:ver2.0) and further extended, customized and clarified in this implementation guide regarding the Norwegian businesses (urn:www.difi.no:ehf:faktura:ver2.0).

```
<cbc:CustomizationID>urn:www.cenbii.eu:transaction:biitrns10:ver2.0:extended:urn:www.peppol.eu:bis:peppol5a:ver2.0:extended:urn:www.difi.no:ehf:faktura:ver2.0</cbc:CustomizationID>
```

3.5 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 agreement⁸ as an attachment, in order to link the electronic collaboration with the mercantile regulations and thus achieve a regularly revision of the electronic process.

3.6 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:

3.6.1 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.

3.6.2 SUB VERSION

⁸ [DIFI's mal for Samhandlingsavtale](#) (Interaction agreement template)

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.

3.6.3 REVISION

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
Supplier	Person or company supplying goods or services on own or someone else's behalf.
Seller	Person or organisation with the necessary authority to sign a contract and transfer the ownership of a product or service.
Customer	Person or organisation acquiring the ownership of a product or a service against agreed price and payment terms.
Buyer	Person or organisation acquiring the ownership of a product or a service for an agreed price and payment terms.
Invoice	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.
Electronic invoice	An invoice transferred electronically from the issuer to the receiver. The invoice is imported into and processed by the receiver's computerized accounting system.
Invoice issuer	Person or organisation that issues an invoice.
Invoice receiver	Person or organisation that receives an invoice.
Payment receiver	Person or organisation that receives the payment.
Credit note	A commercial document cancelling all or part of an invoice already issued. The Credit note must have a distinct reference to the originating invoice.
Electronic Credit note	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
Invoice only	Invoice →	bii04	
Credit note only	Credit note →		biixx
Invoice and Credit note	Invoice →	bii05	
	Credit note →		
Invoice, Credit note and Reminder	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
Invoice only	urn:www.cenbii.eu:profile:bii04:ver2.0
Credit note only	urn:www.cenbii.eu:profile:biixx:ver2.0
Invoice and Credit note	urn:www.cenbii.eu:profile:bii05:ver2.0
Invoice , Credit note and Reminder	urn:www.cenbii.eu:profile:biixy:ver2.0

5.4 USE OF UBL 2.1

This version of EHF Invoice and Creditnote is based on UBL XML schema version 2.1. Previous versions of the EHF Invoice and Creditnote used UBL version 2.0.

5.5 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 one or more orders 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.

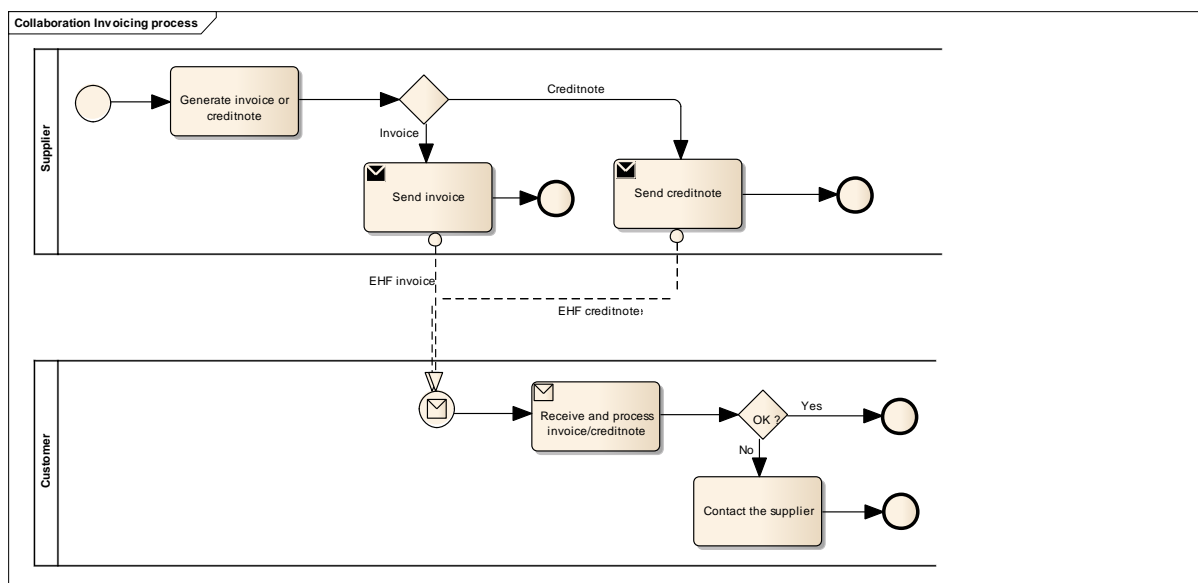


Figure 2 The invoicing process

5.5.1 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.

5.5.2 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.

5.6 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.

5.7 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
Seller (AccountingSupplierParty)	Seller is mandatory information in EHF.
Buyer (AccountingCustomerParty)	Buyer is mandatory information in EHF.
Payment receiver (AccountingPayeeParty)	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 schemeID="NO:ORGNR">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:StreetName>Main street</cbc:StreetName>
      <cbc:AdditionalStreetName>Suite 123</cbc:AdditionalStreetName>
      <cbc:CityName>Big city</cbc:CityName>
      <cbc:PostalZone>54321</cbc:PostalZone>
      <cbc:CountrySubentityCode>RegionA</cbc:CountrySubentityCode>
      <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">123456789MVA</cbc:CompanyID>
      <cac:TaxScheme>
        <cbc:ID schemeID="UN/ECE 5153" schemeAgencyID="6">VAT</cbc:ID>
      </cac:TaxScheme>
    </cac:PartyTaxScheme>
    <cac:PartyLegalEntity>
      <cbc:RegistrationName>The Sellercompany ASA</cbc:RegistrationName>
      <cbc:CompanyID schemeID="NO:ORGNR" schemeName="Foretaksregisteret"
        schemeAgencyID="82">123456789</cbc:CompanyID>
      <cbc:RegistrationAddress>
```

```

        <cbc:CityName>Big city</cbc:CityName>
        <cac:Country>
          <cbc:IdentificationCode>NO</cbc:IdentificationCode>
        </cac:Country>
      </cac:RegistrationAddress>
    </cac:PartyLegalEntity>
    <cac:Contact>
      <cbc:ID>O. Hansen</cbc:ID>
      <cbc:Name>Antonio Salemacher</cbc:Name>
      <cbc:Telephone>46211230</cbc:Telephone>
      <cbc:Telefax>46211231</cbc:Telefax>
      <cbc:ElectronicMail>antonio@salescompany.no</cbc:ElectronicMail>
    </cac:Contact>
  </cac:Party>
</cac:AccountingSupplierParty>

```

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

```

<cac:AccountingCustomerParty>
  <cac:Party>
    <cbc:EndpointID schemeID="NO:ORGNR">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:StreetName>Anystreet</cbc:StreetName>
      <cbc:AdditionalStreetName>Back door</cbc:AdditionalStreetName>
      <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:PartyLegalEntity>
    <cbc:RegistrationName>The buyercompany ASA</cbc:RegistrationName>
    <cbc:CompanyID schemeAgencyID="NO:ORGNR"
      schemeID="82">987654321</cbc:CompanyID>
    <cac:RegistrationAddress>
      <cbc:CityName>Mainplace</cbc:CityName>
    </cac:Country>
      <cbc:IdentificationCode>NO</cbc:IdentificationCode>
    </cac:Country>
  </cac:RegistrationAddress>
</cac:PartyLegalEntity>
  <cac:Contact>
    <cbc:ID>3150bdn</cbc:ID>
    <cbc:Name>John Doe</cbc:Name>
  </cac:Contact>
</cac:Party>
</cac:AccountingCustomerParty>

```

```
<cbc:Telephone>5121230</cbc:Telephone>
<cbc:Telefax>5121231</cbc:Telefax>
<cbc:ElectronicMail>john@buyercompany.no</cbc:ElectronicMail>
</cac:Contact>
</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.
- 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>Freight</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>Invoice fee</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% Discount</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% Discount</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% Discount</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>
```

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% Discount (Campaign)</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 have elements for AllowanceCharge on 3 levels:

- a) The header level. Identical to the EHF Invoice format.
- b) The line level. Identical to the EHF Invoice format.
- c) The line level Price element. Identical to the EHF Invoice format.

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

Identical to the EHF Invoice except the InvoicedQuantity element. The name of this element in the creditnote is CreditedQuantity.

6.3 ROUNDING

- a) 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.
- b) 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.
- c) 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

- a) One line's total amount, LineExtensionAmount, must be rounded because it may be subject to posting in an accounting system. **Note that the elements contained in the LineExtensionAmount (Price * Quantity, Allowances and Charges) must be rounded separately when calculating the LineExtensionAmount.**

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.

- b) The sum of the header level allowances must be rounded before it is specified to the element MonetaryTotal/AllowanceTotalAmount.
- c) The sum of the header level charges must be rounded before it is specified to the element MonetaryTotal/ChargeTotalAmount.
- d) The element TaxSubTotal/TaxableAmount which holds the value subject to VAT calculation.
- e) The element TaxSubTotal/TaxAmount which holds the VAT value calculated on the d) value.

6.3.2 ROUNDING OF THE PAYABLE AMOUNT

It is possible to round the payable 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	
AllowanceCharge (Invoice)				Values unrounded			
Discount on total (25% mva)				2,35 %	89,774465		
Shipping cost (25% mva)					100,345		
VAT catg.	VAT basis	VAT rate	VAT calculated	VAT per 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 XML FOR ALLOWANCES AND CHARGES ON THE HEADER LEVEL

```

<cac:AllowanceCharge>
  <cbc:ChargeIndicator>false</cbc:ChargeIndicator>
  <cbc:AllowanceChargeReason>2.35% Total discount</cbc:AllowanceChargeReason>
  <cbc:Amount currencyID="NOK">89.7744</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>Shipping cost</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>

```

```

    </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% Discount</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: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% Discount</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% Discount</cbc:AllowanceChargeReason>
    <cbc:Amount currencyID="NOK">692.9007</cbc:Amount>
    <cac:TaxCategory>
      <cbc:ID schemeAgencyID="6" schemeID="UN/ECE 5305">H</cbc:ID>
      <cbc:Percent>15.00</cbc:Percent>
    </cac:TaxCategory>
  </cac:AllowanceCharge>
</cac:InvoiceLine>
```

```

        <cbc:TaxScheme>
        <cbc:ID schemeAgencyID="6" schemeID="UN/ECE 5153">VAT</cbc:ID>
        </cbc: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>
        <cbc:TaxScheme>
        <cbc:ID schemeAgencyID="6" schemeID="UN/ECE 5153">VAT</cbc:ID>
        </cbc: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 is specified in the element AccountingSupplierParty/Party/Contact/ID

6.5 VALUE ADDED TAX (NORWEGIAN MVA)

VAT categories used in Norway as of July 1, 2013 are specified in the table below. Use of other VAT categories than those specified below leads to rejection of the XML instance document during validation.

VAT kategori	Description	Rate as of July 1, 2013
S	Outgoing VAT, ordinary rate	25%
H	Outgoing VAT, reduced rate – food & beverage	15%
R	Outgoing VAT, reduced rate – raw fish	11,11%
AA	Outgoing VAT, low rate	8%
E	VAT exempt	0%
Z	VAT exempt (Goods and services not included in the VAT regulations)	None (0%)
K	Emission allowances for private or public businesses – buyer calculates VAT	None (0%)

The VAT category must be specified on line level. On the header level both the VAT rate and the category must be specified. In addition the basis for calculating the VAT value, the VAT value itself and the total amount for VAT must be specified on the header level.

Cf. chapter 6.3.3.3 for an XML example regarding VAT.

6.5.1 CURRENCY OTHER THAN NOK

EHF 2.0 contains support for document currency other than NOK. In this case all VAT amounts must be stated in NOK in addition to the VAT amounts in the document currency. This is implemented by two occurrences of the Taxtotal element.

Example: Invoice total EUR 1000 EUR exclusive VAT. Exchange rate EUR/NOK = 8.00.

```
<cac:TaxTotal>
  <cbc:TaxAmount currencyID="EUR">250.00</cbc:TaxAmount>
  <cac:TaxSubtotal>
    <cbc:TaxableAmount currencyID="EUR">1000.00</cbc:TaxableAmount>
    <cbc:TaxAmount currencyID="EUR">250.00</cbc:TaxAmount>
    <cac:TaxCategory>
      <cbc:ID>S</cbc:ID>
      <cbc:Percent>25.00</cbc:Percent>
      <cac:TaxScheme>
        <cbc:ID>VAT</cbc:ID>
      </cac:TaxScheme>
    </cac:TaxCategory>
  </cac:TaxSubtotal>
</cac:TaxTotal>
<cac:TaxTotal>
  <cbc:TaxAmount currencyID="NOK">2000.00</cbc:TaxAmount>
  <cac:TaxSubtotal>
    <cbc:TaxableAmount currencyID="NOK">8000.00</cbc:TaxableAmount>
    <cbc:TaxAmount currencyID="NOK">2000.00</cbc:TaxAmount>
    <cac:TaxCategory>
      <cbc:ID>S</cbc:ID>
      <cbc:Percent>25.00</cbc:Percent>
      <cac:TaxScheme>
        <cbc:ID>VAT</cbc:ID>
      </cac:TaxScheme>
    </cac:TaxCategory>
  </cac:TaxSubtotal>
</cac:TaxTotal>
```

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>
```

If other references than Order number and Contract number is needed, the element Additional document reference (ref. ch. 6.11) may be used.

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>
```

The accounting cost element is just a simple text element. Posting in accounts payable and general ledger often requires several «dimensions». A structured solution regarding content in the accounting cost string has been demanded from a number of stakeholders.

Below you will find a proposal regarding content in the account cost string. The structure of the string will be as follows:

- Format-ID. Fixed text indicating which Chart of Accounts is used. (NS4102 = Norwegian standard)
- Fieldname. Up to 7 fields may be used:
 - Konto (Account)
 - Avd (Department)
 - Prod (Product)
 - Prosj (Project)
 - MVAkode (VAT code)
 - Dim6

- Dim7
 - Value
 - Separator regarding fieldname and value: Use the '=' character
 - Separator regarding fields: Use the ';' character

Content in general:

<Kontoplan>;Konto=<Accountno>;Avd=<Department>;Prod=<Product>;Prosj=<Project>;MVAkode=<VAT code in GL>;Dim6=<Free to use as needed>;Dim7=<Free to use as needed>

Chart of Accounts must always be the first element in the string. No requirements regarding sequence of the other elements. If norwegian standard Chart of Accounts is used by the invoice receiver, then NS4102 must be the leftmost content of the account cost string. For receivers using standard agricultural Chart of Accounts, version 1, the text 'Landbruk_kontostreng_v01' must be the leftmost content of the accounting cost string.

Any other posting requirements than account number, department, product, project and VAT code, may be implemented by using the Dim6 and Dim7 fields. In agricultural context there is a need for a field called 'driftsgreinkode'. Dim6 may be used in this case.

Example:

```
<cbc:AccountingCost>
  NS4102;Konto=4010;Avd=25;Prod=5421;Prosj=4098;MVAkode=1
</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/creditnote. If, however, the "pdf-version" is supplied as an attachment, the element "DocumentType" must specify "Commercial invoice" for an invoice and "Credit note" for a creditnote.

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.

If external link is used, the buyer is committed to download the information contained in the link and store it with reference to the invoice/creditnote document. Such a solution requires according to the Norwegian tax authorities (Skattedirektoratet), an agreement between the parties. Thus use of external links are not recommended.

Additional recommendations:

Recommendations	
Coding	Base64
Document format	MIME types: <ul style="list-style-type: none"> • Pdf – application / pdf • TXT – text / txt • GIF – image / gif • TIFF – image / tiff • JPEG, JPG – image / jpeg • PNG – image / png
Size	5MB
Description of attachment	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/CREDITNOTE AS AN ATTACHMENT

There is one special case where it is absolutely required to send the invoice/creditnote 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 or creditnote 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 or creditnote and then add a pdf-version or an image of the invoice/creditnote as an attachment. In that case the element DocumentType must specify “Commercial invoice” for an invoice and “Credit note” for a creditnote.

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>
  <cac:Attachment>
    <cbc:EmbeddedDocumentBinaryObject mimeType="application/pdf">
```

6.12 INVOICING OF CONSUMERS (B2C)

EHF Invoice 2.0 facilitates invoicing of consumers (B2C). This means that invoice issuers may use the EHF 2.0 format both for business customers and consumers. Transmission of an invoice to a consumer from an invoice issuer is performed by use of the consumers «netbank» assuming that the issuer has an agreement with a bank supporting e-invoicing.

E-invoice reference (Efakturareferanse) must be placed in the ID element of Additional DocumentReference. DocumentType must be set to «efakturareferanse». The buyer's legal entity is not mandatory when "efakturareferanse" is given as documenttype.

Example, E-invoice reference:

```
<cac:AdditionalDocumentReference>
  <cbc:ID>147987</cbc:ID>
  <cbc:DocumentType>efakturareferanse</cbc:DocumentType>
</cac:AdditionalDocumentReference>
```

In the consumers market automatic debit (Avtalegiro) is widespread as payment method.

Example, electronic invoice B2C with automatic debit (Avtalegiro):
PaymentMeansCode: 3 (Automated clearing house debit)

```
<cac:PaymentMeans>
  <cbc:PaymentMeansCode>3</cbc:PaymentMeansCode>
  <cbc:PaymentDueDate>2013-06-25</cbc:PaymentDueDate>
  <cbc:PaymentID>0265590215686</cbc:PaymentID>
  <cac:PayeeFinancialAccount>
    <cbc:ID schemeID="BBAN">51401099999</cbc:ID>
  </cac:PayeeFinancialAccount>
</cac:PaymentMeans>
```

6.13 PLACE OF DELIVERY

Place of delivery may be given at document (Mandatory) or line level (Optional). The delivery element contains an identifier (DeliveryLocation/ID) which may be used if the place of delivery is defined through an identifier. Examples are GLN (Global Location Number) or GSRN (Global Service Relationship Number) both issued by GS1. GSRN is used in the norwegian market for identifying measuring points in the energy sector. Ref. appendix 7.

Example:

```
<cac:Delivery>
  <cbc:ActualDeliveryDate>2013-02-15</cbc:ActualDeliveryDate>
  <cac:DeliveryLocation>
    <cbc:ID schemeID="GSRN" schemeAgencyID="9">707057500022939815</cbc:ID>
    <cac:Address>
      <cbc:StreetName>Storgata</cbc:StreetName>
      <cbc:BuildingNumber>12</cbc:BuildingNumber>
```

```

        <cbc:CityName>Bergen</cbc:CityName>
        <cbc:PostalZone>5000</cbc:PostalZone>
        <cac:Country>
            <cbc:IdentificationCode>NO</cbc:IdentificationCode>
        </cac:Country>
    </cac:Address>
</cac:DeliveryLocation>
</cac:Delivery>

```

6.14 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>

```

6.15 BANK ACCOUNT

If both BBAN (Basic Bank Account Number) and IBAN (International Bank Account Number) are available when the XML instance document is generated, the sequence should be BBAN first and IBAN last.

Example:

```

<cac:PaymentMeans>
    <cbc:PaymentMeansCode>31</cbc:PaymentMeansCode>
    <cbc:PaymentDueDate>2013-06-25</cbc:PaymentDueDate>
    <cbc:PaymentID>0265590215686</cbc:PaymentID>
    <cac:PayeeFinancialAccount>
        <cbc:ID schemeID="BBAN">15032387680</cbc:ID>
    </cac:PayeeFinancialAccount>
</cac:PaymentMeans>
<cac:PaymentMeans>
    <cbc:PaymentMeansCode>31</cbc:PaymentMeansCode>
    <cbc:PaymentDueDate>2013-06-25</cbc:PaymentDueDate>
    <cbc:PaymentID>0265590215686</cbc:PaymentID>
    <cac:PayeeFinancialAccount>
        <cbc:ID schemeID="IBAN"> NO7315032387680</cbc:ID>
        <cac:FinancialInstitutionBranch>
            <cac:FinancialInstitution>
                <cbc:ID>DNBANOKKXXX</cbc:ID>
            </cac:FinancialInstitution>
        </cac:FinancialInstitutionBranch>
    </cac:PayeeFinancialAccount>
</cac:PaymentMeans>

```

6.16 ENDPOINTID / LEGAL REGISTRATIONID

Endpoint ID is used for specifying the electronic addresses issuers and receivers are using in their message collaboration. Electronic addresses for norwegian participants in the PEPPOL infrastructure are the legal registration ID of the company and must be registered in ELMA.

Legal registration ID (Company ID) is used for identifying the legal entity the invoice is linked to, ie. the legal entity responsible for the obligation.

Small businesses normally have just one legal registration ID. For these the endpoint ID and the legal registration ID will be compliant.

Major businesses may have several legal registration IDs based on for instance location. If processing of incoming invoices are centralized for all legal entities within the business, the content of the endpoint ID and legal registration ID (Company ID) may be different. In this context it is recommended that all legal entities are registered in ELMA. Dissemination to a centralized invoice processing function is implemented as part of the registration by the actual accesspoint. (Several invoice receivers share the same endpointID).

The alternative to the solution above is to handle the endpointID as an «invoice receiver address». This means that the invoice receiver manually has to inform the trading partners of the endpointID to use in the message collaboration.

6.17 TAX REPRESENTATIVE

Tax representative party for the seller is relevant for sellers delivering goods and services in Norway without having a permanent establishment in Norway. In such cases the name and address of the tax representative must be included in the invoice.

Example:

```
<cac:TaxRepresentativeParty>
  <cac:PartyName>
    <cbc:Name>Company name AS</cbc:Name>
  </cac:PartyName>
  <cac:PostalAddress>
    <cbc:StreetName>Small street</cbc:StreetName>
    <cbc:AdditionalStreetName>Suite 123</cbc:AdditionalStreetName>
    <cbc:CityName>Small city</cbc:CityName>
    <cbc:PostalZone>4321</cbc:PostalZone>
    <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">904312347MVA</cbc:CompanyID>
    <cac:TaxScheme>
      <cbc:ID>VAT</cbc:ID>
    </cac:TaxScheme>
  </cac:PartyTaxScheme>
</cac:TaxRepresentativeParty>
```

6.18 OPTIONAL ELEMENTS

The receivers invoice handling system must relate to all elements on an invoice (including all optional elements) and at least display all filled elements in the control and verification process of the invoice.

Dynamic display of invoice and creditnote based on XML instance documents will be developed by Difi.

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	Description	Req Max rep	Example	XML element
Invoice	EHF invoice version 2.0	..		Invoice
—UBL version	The UBL version the invoice message is based on	M 1 .. 1	2.1	cbc:UBLVersionID
—Customization Identifier	Identifies the specification of content and rules that apply to the transaction. Identifying the customization/implementation guide/ contextualization of the syntax message and its extension that applies to the invoice transaction, enables the receiver to apply the correct validation to the received document as well as to route the document to an appropriate service for processing.	M 1 .. 1	urn:www.cenbii.eu:transaction:biitms010:ver2.0:extended:urn:www.peppol.eu:bis:peppol5a:ver2.0 or urn:www.cenbii.eu:transaction:biitms010:ver2.0:extended:urn:www.peppol.eu:bis:peppol5a:ver2.0:extended:urn:www.difi.no:ehf:faktura:ver2.0	cbc:CustomizationID
—Profile Identifier	Identifies the BII profile or business process context in which the transaction appears. Identifying the profile or business process context in which the transaction appears enables the buyer to direct the message to an appropriate service as well as controlling its relation to other documents exchanged as part of the same process.	M 1 .. 1	urn:www.cenbii.eu:profile:bii04:ver2.0 or urn:www.cenbii.eu:profile:bii05:ver2.0 or urn:www.cenbii.eu:profile:bii06:ver2.0 or urn:www.cenbii.eu:profile:biixy:ver2.0	cbc:ProfileID
—Invoice number	An invoice instance must contain an identifier. An invoice identifier enables positive referencing the document instance for various purposes including referencing between documents that are part of the same process.	M 1 .. 1	123456	cbc:ID
—Issue Date	The issue date of an invoice is required by EU directives as well as country laws. An invoice must therefore contain the date on which it was issued.	M 1 .. 1	2009-11-22	cbc:IssueDate
—Invoice Type Code	A code that identifies the functional type of the invoice instance, such as commercial invoice, pro-forma invoice, final invoice. A code that identifies that the invoice is a commercial invoice.	M 1 .. 1	380 (Ordinary invoice), 393 (Factoring invoice)	cbc:InvoiceTypeCode
—Note	The textual note provides the seller a means for providing unstructured information that is relevant to the invoice. This can be notes or other similar information for which the invoice specification does not contain suitable qualified elements. Information given in as textual notes is mainly intended for manual processing. When “invoice clauses” or “declarations” are used they should be stated in full in the note element.	O 0 .. 1		cbc:Note
—Tax Point Date	The date applicable VAT	O 0 .. 1		cbc:TaxPointDate
—Document currency code	The currency in which the monetary amounts are stated must be stated in the invoice.	M 1 .. 1	NOK	cbc:DocumentCurrencyCode

Name	Description	Req Max rep	Example	XML element
Accounting cost	The invoice may contain a reference to the buyer's accounting code applied to the invoice as a whole, expressed as text rather than a code in order to facilitate automation in booking into accounts following an order to invoice transformation.	O 0 .. 1		cbc:AccountingCost
Invoice period	The period to which the Invoice applies	O 0 .. 1		cac:InvoicePeriod
Period start date	The date on which the period starts. The start dates counts as part of the period. For invoices that charge for services or items delivered over a time period is necessary to be able to state the start date of the period for which the invoice relates such as for metered services and subscriptions.	O 0 .. 1	2013-01-06	cbc:StartDate
Period end date	The date on which the period ends. The end date counts as part of the period. It must be possible to state the end date of the period for which the invoice relates such as for metered services and subscriptions.	O 0 .. 1	2013-06-30	cbc:EndDate
Order	An assosiation to Order Reference	R 0 .. 1		cac:OrderReference
Order reference identifier	To facilitate order–invoice matching an invoice may contain an identifier of an order (issued by the buyer) that the invoice relates to. An invoice may only reference one order.	M 1 .. 1		cbc:ID
Contract	Reference to contract or framework agreement	R 0 .. 1		cac:ContractDocumentReference
Contract identifier	Positive identification of the reference such as a unique identifier. To positively identify relevant contractual issues the invoice may contain an identifier of a contract that applies to the invoice.	M 1 .. 1		cbc:ID
Contract type, code	An invoice may contain the type of contract that is referred to (such as framework agreement) in a coded way to enable automated processing based on the contract type.	O 0 .. 1	Codelist from BII: 1=Public contract, 2=Establishment of a Framework agreement, 3=Setting up a Dynamic Purchasing System, 4=Public contract based on a Framework agreement, 5=Public contract based on a Dynamic Purchasing System.	cbc:DocumentTypeCode
Document type	The short description of what is reference such as contract type, document type , meter etc. An invoice may contain the type of contract that is referred to (such as framework agreement)	O 0 .. 1	Framework agreement	cbc:DocumentType
Additional Document Reference	Reference to additional documents	O 0 .. unbounded		cac:AdditionalDocumentReference
Document identifier	An identifier for the referenced document.	M 1 .. 1		cbc:ID
Description	A short description of the document type.	O 0 .. 1		cbc:DocumentType

Name	Description	Req Max rep	Example	XML element
Attachment	Reference to attached document, externally referred to, referred to in the MIME location or embedded	O 0 .. 1		cac:Attachment
Embedded binary object	The attached document embedded as binary object. An invoice may contain an attached electronic document as an encoded object in the invoice in order to provide supporting documents such as timesheets, usages reports etc. The seller can only expect the receiver to process attachments according to rule.	O 0 .. 1		cbc: EmbeddedDocumentBinaryObject
External reference	An attached document	O 0 .. 1		cac:ExternalReference
External reference	The Uniform Resource Identifier (URI) that identifies where the external document is located.	O 0 .. 1		cbc:URI
Supplier	Organisation or person responsible som delivering the goods and services	M 1 .. 1		cac:AccountingSupplierParty
Supplier	An assosiation to Party	M 1 .. 1		cac:Party
EndPointID	An invoice may contain the sellers electronic address. The address can be of any format and the format should be identified in the message. Electronic addresses for Norwegian actors using the PEPPOL transport infrastructure shall be specified as Norwegian Organization Number. with "NO:ORGNR" as attribute schemeID.	R 0 .. 1	123456789	cbc:EndpointID
Identification	An assosiation to Party Identifiacion	O 0 .. 1		cac:PartyIdentification
Party identifier	An invoice may contain a registered identifier for the seller. Information referenced by the identifier is not considered part of the message (i.e. the buyer is not required to look up the identifier in the relevant registry and process additional information)	M 1 .. 1		cbc:ID
Supplier Name	Name of supplier	M 1 .. 1		cac:PartyName
Navn	An invoice must contain the name of the seller. If the company types AS or ASA are being established it's recommended that the invoice shows this. If the company types AS, ASA and NUF are under liquidation, the supplier's name on the invoice shall include this information.	M 1 .. 1	The Vendor ltd.	cbc:Name
Address	The suppliers address	M 1 .. 1		cac:PostalAddress
Line 1	The main address line in a postal address usually the street name and number. An invoice must contain the seller's street name and number or P.O.box.	O 0 .. 1	Bond street 34	cbc:StreetName

Name	Description	Req Max rep	Example	XML element
Line 2	An additional address line in a postal address that can be used to give further details supplementing the main line. Common use are secondary house number in a complex or in a building. An invoice may contain an additional address line for seller address.	O 0 .. 1		cbc:AdditionalStreetName
City	The common name of the city where the postal address is. The name is written in full rather than as a code. An invoice must contain the seller's city.	M 1 .. 1	Oslo	cbc:CityName
Post code	The identifier for an addressable group of properties according to the relevant national postal service, such as a ZIP code or Post Code. An invoice may contain the seller's post code.	M 1 .. 1	5010	cbc:PostalZone
Country subentity	For specifying a region, county, state, province etc. within a country by using text. In some countries regions or other type of country sub divisions are commonly used. An invoice may contain that information.	O 0 .. 1		cbc:CountrySubentity
Country	Country code	M 1 .. 1		cac:Country
Country code	The country where the address is. The country should always be given by using ISO code 3166 alpha 2. The seller's address country must be contained in an invoice in the form of a two letter code (ISO 3166-1 alpha-2).	M 1 .. 1	NO	cbc:IdentificationCode
Tax Scheme	Tax scheme for the supplier	O 0 .. 1		cac:PartyTaxScheme
VAT registration number	When the invoice is a VAT invoice it must state the sellers VAT registration number and tax scheme. The supplier's VAT-number (Norwegian MVA number) made out of the organisational number and the letters MVA. The attributes schemeID and schemeAgencyID must be «NO:VAT» and «82» respectively. Mandatory if the supplier is taxable.	M 1 .. 1	Domestic: 987654321MVA, cross-border trade: NO987654321MVA	cbc:CompanyID
Tax scheme	Tax scheme	M 1 .. 1		cac:TaxScheme
Identifier	VAT is the only legal code	M 1 .. 1		cbc:ID
Legal entity	Assosiation to Party Legal Entity	M 1 .. 1		cac:PartyLegalEntity
Registration name	The name under which the seller is legally registered.	M 1 .. 1	Any supplier name	cbc:RegistrationName

Name	Description	Req Max rep	Example	XML element
Company ID	An invoice may contain the identifier assigned to the party by the national company registrar. The supplying organisations legal organisation number. For norwegian suppliers: Attributes: schemeID="NO:ORGNR", schemeName="Foretaksregisteret" for companies AS, ASA and NUF, but is recommended for all companies registered in "Foretaksregisteret". schemeAgencyID="82"	M 1 .. 1	987654321	cbc:CompanyID
Legal address	The legal address of the supplier	O 0 .. 1		cac:RegistrationAddress
City name	The name of the city where the seller is legally registered.	O 0 .. 1	Oslo	cbc:CityName
Country	Country code	O 1 .. 1		cac:Country
Country	The country in which the seller is legally registered.	M 1 .. 1	NO	cbc:IdentificationCode
Contact	The suppliers contact person	R 0 .. 1		cac:Contact
Identifier	The supplier's reference specified as "Our ref."	R 0 .. 1		cbc:ID
Name	The name of the contact person. An invoice may contain a person name for a relevant contact at the seller.	R 0 .. 1	John Doe	cbc:Name
Telephone	A phone number for the contact person. If the person has a direct number, this is that number. An invoice may contain a telephone number for a relevant contact at the seller.	R 0 .. 1	+4712345678	cbc:Telephone
Telefax	A fax number for the contact persons. An invoice may contain a tele-fax number for a relevant contact at the seller.	O 0 .. 1	+4792612346	cbc:Telefax
Electronic mail	The e-mail address for the contact person. If the person has a direct e-mail this is that email. An invoice may contain a telephone number for a relevant contact at the seller.	R 0 .. 1	supplier.contact@supplyingcompany.no	cbc:ElectronicMail
Customer	Customer party	M 1 .. 1		cac:AccountingCustomerParty
Party	An assosiation to party	M 1 .. 1		cac:Party
EndpointID	An invoice may contain the buyers electronic address. The address can be of any format and the format should be identified in the message. Electronic addresses for Norwegian actors using the PEPPOL transport infrastructure shall be specified as Norwegian Organization Number. with "NO:ORGNR" as attribute schemeID.	R 0 .. 1	998876543	cbc:EndpointID

Name	Description	Req Max rep	Example	XML element
Identification	An assosiation to Party Identifiacion	O 0 .. 1		cac:PartyIdentification
Customer identifiacion	An invoice may contain a registered identifier for the buyer. Information referenced by the identifier is not considered part of the message (i.e. The buyer is not required to look up the identifier in the relevant registry and process additional information)	M 1 .. 1		cbc:ID
Customer name	Name of customer	M 1 .. 1		cac:PartyName
Name	An invoice must contain name of the buyer.	M 1 .. 1		cbc:Name
Address	The address of the customer	M 1 .. 1		cac:PostalAddress
Line 1	The main address line in a postal address usually the street name and number. An invoice must contain the buyer's street name and number or P.O. box.	O 0 .. 1	Baker street 13	cbc:StreetName
Line 2	An additional address line in a postal address that can be used to give further details supplementing the main line. Common use are secondary house number in a complex or in a building. An invoice may give an additional address line for buyer's address.	O 0 .. 1		cbc:AdditionalStreetName
City Name	The common name of the city where the postal address is. The name is written in full rather than as a code. An invoice must contain the buyer's city.	M 1 .. 1	Bergen	cbc:CityName
Postal zone	The identifier for an addressable group of properties according to the relevant national postal service, such as a ZIP code or Post Code. An invoice may contain the buyer's post code.	M 1 .. 1	5000	cbc:PostalZone
Country subdivision	For specifying a region, county, state, province etc. within a country by using text. In some countries regions or other type of country sub divisions are commonly used. An invoice may contain that information.	O 0 .. 1		cbc:CountrySubentity
Country	Countrycode	M 1 .. 1		cac:Country
Country code	The country where the address is. The country should always be given by using ISO code 3166 alpha 2 The buyer's address country must be given in an invoice in the form of a two letter code (ISO 3166-1 alpha-2).	M 1 .. 1	NO	cbc:IdentificationCode
Tax scheme	Tax scheme for the customer	O 0 .. 1		cac:PartyTaxScheme

Name	Description	Req Max rep	Example	XML element
VAT registration number	An invoice may contain the buyers VAT identifier In order to facilitate reverse charge and intra community supply invoicing. The customers VAT-number (Norwegian MVA number) made out of the organisational number and the letters MVA. The attributes schemeID and schemeAgencyID must be «NO:VAT" and "82".	M 0 .. 1	Domestic: 987654321MVA, cross-border trade: NO987654321MVA	cbc:CompanyID
Tax scheme	Tax scheme	M 1 .. 1		cac:TaxScheme
Identifier	VAT is the only legal code	M 1 .. 1		cbc:ID
Legal entity	Assosiation to Party Legal Entity	O 0 .. 1		cac:PartyLegalEntity
Legal name	The legal name of the customer	M 1 .. 1		cbc:RegistrationName
CompanyID	An invoice may contain the identifier assigned to the Party by the national company registrar. The organisation number. Attributes: schemeID="NO:ORGNR", schemeAgencyID="82".	M 1 .. 1	123456789	cbc:CompanyID
Address	Adress for the legal entity	O 0 .. 1		cac:RegistrationAddress
City	The city of the legal address	O 0 .. 1	Trondheim	cbc:CityName
Country	Country code	O 0 .. 1		cac:Country
Country	Country code of the legal address	O 0 .. 1	NO	cbc:IdentificationCode
Contact	The customers contact person	M 1 .. 1		cac:Contact
Identifier	When purchasing, a buyer may give a reference identifier to the seller and request the seller to state it on the invoice. The meaning of the reference may have no relevance for the seller and since it is issued by the buyer, who is the receiver of the invoice. Consequently it does not have to be qualified. Name or identifier specifying the customers reference (Eg employee number)	M 1 .. 1	3150xyz	cbc:ID
Name	The name of the contact person. An invoice may contain a person name for a relevant contact at the buyer.	O 0 .. 1	Phil Smith	cbc:Name
Telephone	A phone number for the contact person. If the person has a direct number, this is that number. An invoice may contain the telephone number for a relevant contact at the buyer.	O 0 .. 1	+4732121200	cbc:Telephone
Telefax	A fax number for the contact persons. An invoice may contain the tele-fax number for a relevant contact at the buyer.	O 0 .. 1	+4712345679	cbc:Telefax

Name	Description	Req Max rep	Example	XML element
Electronic mail	The e-mail address for the contact person. If the person has a direct e-mail this is that email. An invoice may contain an e-mail address for a relevant contact at the buyer.	O 0 .. 1	customer.contact@buyingcompany.no	cbc:ElectronicMail
Payee	An association to the Payee	O 0 .. 1		cac:PayeeParty
Identification	Identification of the Payee	O 0 .. 1		cac:PartyIdentification
Payee identifier	Used in absense of or in addition to the payee party name. Use and identifier known to the document recipient.	M 1 .. 1		cbc:ID
Name	The name of the payee	O 0 .. 1		cac:PartyName
Name	The neame of the payee party.	M 1 .. 1		cbc:Name
Legal entity	Assosiation to Party Legal Entity	O 0 .. 1		cac:PartyLegalEntity
Company ID	An invoice may contain the identifier assigned to the payee by the national company registrar. The organisation number. Attributes: schemeID="NO:ORGNR" and schemeAgencyID="82"	M 1 .. 1	987654321	cbc:CompanyID
Tax representative	Information regarding the tax representative of the supplier	O 0 .. 1		cac:TaxRepresentativeParty
Name	Name of the tax reresentative	M 1 .. 1		cac:PartyName
Name	The neame of the tax representative party.	M 1 .. 1		cbc:Name
Postal address	The postal address of the tax representative	O 0 .. 1		cac:PostalAddress
Line 1	The first line in the postal address of the tax representative, normally streetname and number	O 0 .. 1		cbc:StreetName
Line 2	Additional address line	O 0 .. 1		cbc:AdditionalStreetName
City name	The city name of the address	O 0 .. 1		cbc:CityName
Postal zone	The postal zone of the city	O 0 .. 1		cbc:PostalZone
Country subentity	For specifying a region, county, state, province etc. within a country by using text.	O 0 .. 1		cbc:CountrySubentity
Country code	Country code according to ISO 3361-1	M 1 .. 1		cac:Country
Country code	Country code based on ISO3166-1	M 1 .. 1	NO	cbc:IdentificationCode
Tax scheme	Tax scheme for the tax representative	O 0 .. 1		cac:PartyTaxScheme
VAT registration ID	The tax representative party's VAT registration ID	M 1 .. 1	981234567MVA	cbc:CompanyID
Tax scheme	Tax scheme	M 1 .. 1		cac:TaxScheme
Identifier	VAT is the only legal code	M 1 .. 1		cbc:ID
Delivery	Delivery details	M 1 .. 1		cac:Delivery

Name	Description	Req Max rep	Example	XML element
Delivery date	An invoice may contain the actual delivery date on which goods or consignments are delivered from the seller. Also applicable for service completion date.	M 1 .. 1	2013-06-15	cbc:ActualDeliveryDate
Delivery location	Specification of where the goods or services were delivered	M 1 .. 1		cac:DeliveryLocation
Location identifier	An invoice may contain an identifier for the location to which the items where delivered.	O 0 .. 1		cbc:ID
Address	Delivery address	M 1 .. 1		cac:Address
Line 1	The main address line in a postal address usually the street name and number. An invoice may contain the address to which the items where delivered.	O 0 .. 1	High street 123	cbc:StreetName
Line 2	An additional address line in a postal address that can be used to give further details supplementing the main line. Common use are secondary house number in a complex or in a building. An invoice may contain an additional address line in the delivered to address.	O 0 .. 1		cbc:AdditionalStreetName
City	The common name of the city where the postal address is. The name is written in full rather than as a code. An invoice may contain the name of the city to which the items where delivered.	M 1 .. 1	Trondheim	cbc:CityName
Postal zone	The identifier for an addressable group of properties according to the relevant national postal service, such as a ZIP code or Post Code. An invoice may contain the post code to which the items where delivered.	M 1 .. 1	7000	cbc:PostalZone
Country subdivision	For specifying a region, county, state, province etc. within a country by using text. In some countries regions or other type of country sub divisions are commonly used. An invoice may contain the country sub division to which the items where delivered.	O 0 .. 1		cbc:CountrySubentity
Country	Country code	M 1 .. 1		cac:Country
Country code	The country where the address is. The country should always be given by using ISO code 3166 alpha 2 Since delivery country may affect VAT issues an invoice may contain the country to which the items were delivered.	M 1 .. 1	NO	cbc:IdentificationCode
Payment means	Details regarding how the invoice will be payed	M 1 .. unbounded		cac:PaymentMeans
Payment means code	An invoice may contain an indication about how the payment should be handled.	M 1 .. 1	CEFACT codelist 4461 is used - ListID = UN/ECE 4461. 31=debit transfer	cbc:PaymentMeansCode

Name	Description	Req Max rep	Example	XML element
Due date	An invoice may contain the date on which payment is due. Latest date on which funds should have reached the account receivable.	M 1 .. 1	2013-07-20	cbc:PaymentDueDate
Payment ID	It must be possible to specify an identifier for the payment, issued by the seller as an invoice may contain an identifier for the payment, issued by the seller as reference. Also known as end-to-end payment reference.	R 0 .. 1	In Norway: KID number (customer identification number)	cbc:PaymentID
Financial account	Information regarding the payee's financial account	M 1 .. 1		cac:PayeeFinancialAccount
Financial account ID	The identifier for the account. Depending on circumstances the identifier can be in local format or standardized format such as IBAN. The identifier schema should be identified. To enable the buyer to issue a payment initiation to his bank the invoice may contain the identifier for the financial account either as IBAN or in proprietary format. Attribute schemeID=IBAN or BBAN (ordinary bank account number). BBAN is default, if schemeID is not present	M 1 .. 1	00050011111	cbc:ID
Financial Institution Branch	The branch or department of the financial institution	O 0 .. 1		cac:FinancialInstitutionBranch
ID	The identifier for a branch or division of an organization may, in some countries, be used to positively identify the location of the account or supplement the financial institution identifier. The identifier for a branch or division of an organization may, in some countries, be used to positively identify the location of the account or supplement the financial institution identifier.	M 1 .. 1	BIC (Swift code)	cbc:ID
Financial institution	The identifier of the financial institution (BIC)	O 0 .. 1		cac:FinancialInstitution
Institution ID	An identifier for the financial institution where the account is located, such as the BIC identifier (SWIFT code). An invoice may contain the ISO 9362 BIC (Bank Identification Code) of a financial institution.	M 1 .. 1		cbc:ID
Payment terms	Description of payment terms	O 0 .. unbounded		cac:PaymentTerms
Payment terms	An invoice may contain textual description of the payment terms that apply to the invoice due amount. E.g. penalty charges or intended collection procedures.	M 0 .. 1		cbc:Note
Allowance Charge	Description of allowances and charges on document level	O 0 .. unbounded		cac:AllowanceCharge
Allowance/Charge indicator	True = Charge, False = Allowance	M 1 .. 1		cbc:ChargeIndicator

Name	Description	Req Max rep	Example	XML element
Reason code	A coded specification of what the allowance or charge is. An invoice may contain a coded description of what is being added or deducted. E.g. „volume discount" or "packing charges", for each allowance or charge. Useodelist AllowanceChargeReasonCode, UN/ECE 4465, Version D08B	O 0 .. 1		cbc:AllowanceChargeReasonCode
Reason	A textual reason for the allowance or the charge. Can also be its name. One textual description of what is being added or deducted. E.g. „volume discount" or "packing charges" must be stated for each allowance and charge on document level in an invoice.	R 0 .. 1	Freight charge	cbc:AllowanceChargeReason
Amount	The net amount of the allowance or the charge. For each allowance or charge an invoice must contain the amount. Allowances are subtracted from the total invoice amount and charges are added to the amount. The amount is “net” without VAT.	M 1 .. 1		cbc:Amount
Tax category	Specification av tax categories	M 1 .. 1		cac:TaxCategory
VAT category	A code that identifies to what VAT subcategory the allowance or charge belongs to. An invoice may contain information about one VAT category for each allowances and Charges on document level.	M 1 .. 1	S (Standard = 25%), H (High = 15%) AA (Low = 8%), E (Exempt = 0%), Z (Null = 0%). Ref. chapter 6.5 for complete list of valid codes.	cbc:ID
Percent	The VAT percentage that applies to the allowance/charge.	O 0 .. 1	25	cbc:Percent
Tax scheme	An assosiation to tax scheme (VAT)	M 1 .. 1		cac:TaxScheme
Identifier	VAT is the only legal code	M 1 .. 1		cbc:ID
Tax total	Specification of tax total and tax per tax category	M 1 .. unbounded		cac:TaxTotal
Total VAT amount	The total VAT amount that is "added to the document total w/o VAT". This is the sum of all VAT subcategory amounts. An invoice may contain the total VAT amount. This amount is the sum of each sub total for each VAT rate. An invoice may, in cases when invoices are issued in currencies other than the national currency for VAT reporting, contain the VAT amount in the local currency.	M 1 .. 1		cbc:TaxAmount
Tax subtotal	Specification of tax subtotals	M 1 .. unbounded		cac:TaxSubtotal
Taxable Amount	The amount that is the base for the VAT rate applied in the subcategory. For each VAT category a invoice must contain the amount to which VAT percent (rate) is applied to calculate the VAT sub total amount for that category.	M 1 .. 1	3400.25	cbc:TaxableAmount

Name	Description	Req Max rep	Example	XML element
—Tax amount	The calculated amount of the tax derived by multiplying the taxable amount with the tax percentage. For each VAT category an invoice must contain the amount of VAT for that category.	M 1 .. 1	850.00	cbc:TaxAmount
— Tax category	Identification of tax category	M 1 .. 1		cac:TaxCategory
—Identifier	A code that uniquely identifies each subtotal within the transaction. Each VAT category an invoice must be identified with a code.	M 1 .. 1	S (Standard = 25%), H (High = 15%) AA (Low = 8%), E (Exempt = 0%), Z (Null = 0%). Ref. chapter 6.5 for complete list of valid codes.	cbc:ID
—Percent	The tax rate that is to be applied to the taxable amount in order to derive the tax amount. For each VAT category an invoice must contain the VAT percentage for each sub total taxable amount so that it can be used to calculate the VAT amount. Where VAT category code is stated then VAT category percentage must also be stated.	M 1 .. 1	25	cbc:Percent
—VAT exemption	A textual description of the reason why the items belongin to the subtotal are exempted for VAT. An invoice may contain, as text, the reasons for why a value amount in a category is exempted from VAT. Invoices only support one category with an exemption reason pr. invoice.	O 0 .. 1		cbc:TaxExemptionReason
— Tax scheme	An assosiation to tax scheme (VAT)	M 1 .. 1		cac:TaxScheme
—Identifier	VAT is the only legal code	M 1 .. 1		cbc:ID
Totals	Specifications of monetary totals	M 1 .. 1		cac:LegalMonetaryTotal
—Line Extension Amount	Sum of line amounts in the document. An invoice must contain the sum of all line amounts. The amount must be exclusive of VAT but inclusive of allowances or charges applied to the lines as well as taxes, other than VAT.	M 1 .. 1	400.00	cbc:LineExtensionAmount
—Tax Exclusive Amount	The "Sum of line amounts" plus "sum of allowances on document level" plus "sum of charges on document level". An invoice must contain the total amount of the invoice, including document level allowances and charges but exclusive of VAT.	M 1 .. 1	400.00	cbc:TaxExclusiveAmount
—Tax Inclusive Amount	The total value including VAT An invoice must contain the total amount of the invoice inclusive VAT. I.e. the total value of the purchase irrespective of payment status.	M 1 .. 1	5162.00	cbc:TaxInclusiveAmount

Name	Description	Req Max rep	Example	XML element
—Allowance Total Amount	Sum of all allowances on header level in the document. Allowances on line level are included in the line amount and summed up into the "sum of line amounts" An invoice may contain the total amount of all allowances given on document level. Line allowances are included in the net line amount.	O 0 .. 1		cbc:AllowanceTotalAmount
—Charge Total Amount	Sum of all charge on header level in the document. Charges on line level are included in the line amount and summed up into the "sum of line amounts" An invoice may contain the total amount of all charges given on document level. Line charges are included in the net line amount.	O 0 .. 1		cbc:ChargeTotalAmount
—Prepaid amount	Any amounts that have been paid a-priori. An invoice may contain the sum of all prepaid amounts that must be deducted from the payment of this invoice. For fully paid invoices (cash or card) this amount equals the invoice total.	O 0 .. 1		cbc:PrepaidAmount
—Rounding amount	Any rounding of the "Document total including VAT" An invoice may contain the rounding amount (positive or negative) added to the invoice to produce a rounded invoice total.	O 0 .. 1		cbc:PayableRoundingAmount
—Amount for payment	The amount that is expected to be paid based on the document. This amount is the "Document total including VAT" less the "paid amounts" that have been paid a-priori. An invoice must contain the total amount to be paid that is due. If the invoice is fully paid i.e. cash or card, the due amount for the invoice is zero.	M 1 .. 1		cbc:PayableAmount
Invoice line	An association to one or more invoice lines	M 1 .. unbounded		cac:InvoiceLine
—Line identifier	Each line in an invoice must contain an identifier that is unique within the document to make it possible to reference the line. For example, from other documents like credit notes and in disputes.	M 1 .. 1	1	cbc:ID
—Note	Each line in an invoice may contain a free-form text. This element may contain notes or any other similar information that is not contained explicitly in another structure. Clauses or declarations that refer to a particular line should be entered in full as notes.	O 0 .. 1		cbc:Note
—Invoiced quantity	Each line in an invoice must contain the invoiced quantity. The quantity may be negative e.g. in case of returns.	M 1 .. 1	4	cbc:InvoicedQuantity

Name	Description	Req Max rep	Example	XML element
—Line amount	Each line in an invoice must contain the total amount of the line. The amount is “net” without VAT, i.e. inclusive of line level allowances and charges as well as relevant taxes, except VAT which must be excluded from the amount. Line extension amount = Invoiced quantity * Unit Gross Price + Charges - Allowances. If applicable, allowances and charges must be provided.	M 1 .. 1	250.67	cbc:LineExtensionAmount
—Accounting cost	An invoice may contain a reference to the buyer's accounting code applicable to the specific line, expressed as text rather than a code in order to facilitate automation in booking into accounts following an order to invoice transformation.	R 0 .. 1		cbc:AccountingCost
— Period	The period the invoice line covers	O 0 .. 1		cac:InvoicePeriod
—Start date	The date on which the period starts. The start dates counts as part of the period. For invoices that charge for services or items delivered over a time period is necessary to be able to state the start date of the period for which the invoice relates such as for metered services and subscriptions.	O 0 .. 1	2013-01-06	cbc:StartDate
—End date	The date on which the period ends. The end date counts as part of the period. It must be possible to state the end date of the period for which the invoice relates such as for metered services and subscriptions.	O 0 .. 1	2013-06-30	cbc:EndDate
— Order Line Reference	Refers to a single order line	R 0 .. 1		cac:OrderLineReference
—Order line reference	Each line in an invoice may contain a reference to the relevant order line in the order that is identified on the document level in the invoice. If the invoice contains several orders, the order reference is given at the line level only. The order reference at line level must refer to both the order and the actual orderline. The syntax for specifying this should be agreed between the parties. Recommendation: Ordernumber##Order line number	M 1 .. 1	12	cbc:LineID
— Delivery	Delivery details	O 0 .. 1		cac:Delivery
—Delivery date	The actual delivery date for the invoice goods/services on the invoice line	M 1 .. 1	2013-06-15	cbc:ActualDeliveryDate
— Delivery location	Information regarding the delivery location	O 0 .. 1		cac:DeliveryLocation
—Delivery identifier	A unique identifier (eg a GLN number) of where the goods is delivered	O 0 .. 1		cbc:ID

Name	Description	Req Max rep	Example	XML element
Address	Delivery address	O 0 .. 1		cac:Address
Line 1	The address where the goods were delivered, normally street name and building number	O 0 .. 1		cbc:StreetName
Line 2	Delivery address, additional line	O 0 .. 1		cbc:AdditionalStreetName
City	Cityname	O 0 .. 1		cbc:CityName
Postal zone	The postal zone for the city	O 0 .. 1		cbc:PostalZone
Country	Country code	M 1 .. 1		cac:Country
Country code	Country code based on ISO3166-1	M 1 .. 1	NO	cbc:IdentificationCode
Allowance/Charge	Allowances and charges related to line level	O 0 .. unbounded		cac:AllowanceCharge
Allowance/Charge indicator	True = Charge, False = Allowance	M 1 .. 1		cbc:ChargeIndicator
Reason	A textual reason for the allowance or the charge. Can also be its name.	R 0 .. 1	Invoice charge	cbc:AllowanceChargeReason
Amount	The net amount of the allowance or the charge excluding VAT. In case of VAT, the same VAT scheme and rate has to apply to allowance/charge as to the invoice line item itself.	M 1 .. 1		cbc:Amount
Tax	Tax amount	O 0 .. 1		cac:TaxTotal
Amount	The VAT amount for the invoice line. Calculated as a multiple of line amount and line VAT rate. The VAT amount on line should only be used informatively (i.e. not used as part validating the invoice calculation of amounts) when required by national legislation.	M 1 .. 1		cbc:TaxAmount
Item	Information regarding the goods or services	M 1 .. 1		cac:Item
Description	Each line in an invoice may contain attribute for the item. For example colour, size, meter numbers. This information supports automatically assigning accounting codes and matching to orders and receiving documents. Description of additional data. Free-form field that can be used to give a text description the the item	O 0 .. unbounded		cbc:Description
Name	A short name for an item. Each line in an invoice must contain the name of the invoiced item.	M 1 .. 1		cbc:Name
Sellers identification	The sellers item number	R 0 .. 1		cac:SellersItemIdentification
Sellers identifier	The sellers identifier for the item. Each line in an invoice may contain the seller's identifier for an item.	M 1 .. 1		cbc:ID

Name	Description	Req	Max rep	Example	XML element
Standard identification	Identifies the product/service according to a standard system	O	0 .. 1		cac:StandardItemIdentification
Identifier	A item identifier based on a registered schema. Each line in an invoice may contain a registered item identifier.	M	1 .. 1		cbc:ID
Origin Country	Country code for the origin country of the goods	O	0 .. 1		cac:OriginCountry
Country code	Each line in an invoice may contain the items country of origin. When relevant this allows the buyer to identify whether further customs procedures are required.	M	1 .. 1	DE	cbc:IdentificationCode
Commodity classification	Specification of commodity classification	O	0 .. unbounded		cac:CommodityClassification
Classification code	The items CPV code	M	1 .. 1		cbc:ItemClassificationCode
Tax category	Specifies the tax category for the goods/services	M	1 .. 1		cac:ClassifiedTaxCategory
Identifier	Each line in an invoice may contain the VAT category/rate used for this invoice line. The category code acts as a key for summing up line amounts pr. VAT category as well for relating the VAT category percentage given on document level, to the line. If the invoice is a VAT invoice each line must contain a category code.	M	1 .. 1	S (Standard = 25%), H (Higher = 15%) AA (Low = 8%), E (Excmpt = 0%), Z (Null = 0%). Ref. chapter 6.5 for complete list of valid codes.	cbc:ID
Percentage	The VAT percentage rate that applies to the invoice line as whole.	O	0 .. 1	25	cbc:Percent
Tax scheme	Tax scheme specification	M	1 .. 1		cac:TaxScheme
Identifier	Identifies the tax scheme (VAT)	M	1 .. 1		cbc:ID
Additional properties	Specify additional item properties	O	0 .. unbounded		cac:AdditionalItemProperty
Name	Property name	M	1 .. 1	Weight, color	cbc:Name
Value	Property value	O	0 .. 1	12.5, blue	cbc:Value
Manufacturer	Manufacturer party	O	0 .. 1		cac:ManufacturerParty
Name	Name of manufacturer	M	1 .. 1		cac:PartyName
Name	Name of manufacturer	M	1 .. 1		cbc:Name
Legal entity	The manufacturer's legal entity	O	0 .. 1		cac:PartyLegalEntity
Company ID	The legal company ID of the manufacturer	O	0 .. 1		cbc:CompanyID
Price	Price information	M	1 .. 1		cac:Price
Price	Each line in an invoice may contain the net price of the item including all allowances or charges that directly relates to price (e.g. discount), and taxes but excluding VAT. The net price of an item including discounts or surcharges that apply to the price.	M	1 .. 1	123.45	cbc:PriceAmount

Name	Description	Req Max rep	Example	XML element
Base quantity	The number of invoiced quantity units for which the price is stated. E.g. Invoiced quantity is 1000 LTR, price is €15 pr. 10 LTR. The price base quantity must be stated in the same unit of measure as the invoiced quantity.	O 0 .. 1	10	cbc:BaseQuantity
Allowance Charge	Allowance and charge related to price	O 0 .. unbounded		cac:AllowanceCharge
— Allowance/Charge indicator	True = Charge, False = Allowance	M 1 .. 1		cbc:ChargeIndicator
— Reason	Description of the allowance/charge	R 0 .. 1		cbc:AllowanceChargeReason
— Multiplier	Allowance or charge percentage	O 0 .. 1		cbc:MultiplierFactorNumeric
— Amount	The total discount subtracted from the gross price to reach the net price. Each line in an invoice may contain the amount of the price discount. The price discount amount is informative.	M 1 .. 1		cbc:Amount
List price	The gross price of the item before subtracting discounts. E.g. list price. Each line in an invoice may contain the list price for the item (e.g. catalogue price before discount)	O 0 .. 1		cbc:BaseAmount

7.2 EHF CREDIT NOTE INFORMATION CONTENTS

Name	Description	Req Max rep	Example	XML element
EHF CreditNote 2.0		..		CreditNote
—UBL version	Indicated the version of UBL the message is based on	M 1 .. 1	2.1	cbc:UBLVersionID
—Customization identifier	Identifies the specification of content and rules that apply to the transaction. Identifying the customization/implementation guide/ contextualization of the syntax message and its extension that applies to the credit note transaction, enables the receiver to apply the correct validation to the received document as well as to route the document to an appropriate service for processing.	M 1 .. 1	urn:www.cenbii.eu:transaction:biitrs014:ver2.0:extended:urn:www.peppol.eu:bis:peppol5a:ver2.0 or urn:www.cenbii.eu:transaction:biitrs014:ver2.0:extended:urn:www.peppol.eu:bis:peppol5a:ver2.0:extended:urn:www.difi.no:ehf:faktura:ver2.0	cbc:CustomizationID
—Profile identifier	Identifies the BII profile or business process context in which the transaction appears. Identifying the profile or business process context in which the transaction appears enables the buyer to direct the message to an appropriate service as well as controlling its relation to other documents exchanged as part of the same process. The profile identifier must be one of the profiles in the example.	M 1 .. 1	urn:www.cenbii.eu:profile:biixx:ver2.0, urn:www.cenbii.eu:profile:bii05:ver2.0, urn:www.cenbii.eu:profile:bii06:ver2.0 or urn:www.cenbii.eu:profile:biixy:ver2.0	cbc:ProfileID
—Creditnote identifier	An credit note instance must contain an identifier. An credit note identifier enables positive referencing the document instance for various purposes including referencing between documents that are part of the same process.	M 1 .. 1	654321	cbc:ID
—Creditnote date	The issue date of an credit note is required by EU directives as well as country laws. A credit note must therefore contain the date on which it was issued.	M 1 .. 1	2013-06-15	cbc:IssueDate
—Note	The textual note provides the seller a means for providing unstructured information that is relevant to the credit note. This can be notes or other similar information that is not contained explicitly in another qualified element. Information given in as textual notes is mainly intended for manual processing. When “clauses” or “declarations” are used they should be stated in full in the note element.	O 0 .. unbounded		cbc:Note
—Currency code	The currency in which the monetary amounts are stated must be stated in the credit note. According to EU Directive a currency code from ISO 4217 must be supplied for all monetary amounts	M 1 .. 1	NOK	cbc:DocumentCurrencyCode
—Accounting string	The credit note may contain a reference to the buyer's accounting code applied to the credit note as a whole, expressed as text rather than a code in order to facilitate automation in booking into accounts following an order to credit note transformation.	R 0 .. 1		cbc:AccountingCost

Name	Description	Req Max rep	Example	XML element
CreditNote periode	The period which the creditnote covers	O 0 .. 1		cac:InvoicePeriod
Start date	The date on which the period starts. The start dates counts as part of the period. For credit notes that charge for services or items delivered over a time period is necessary to be able to state the start date of the period for which the credit note relates such as for metered services and subscriptions.	O 0 .. 1	2013-06-01	cbc:StartDate
End date	The date on which the period ends. The end date counts as part of the period. It must be possible to state the end date of the period for which the credit note relates such as for metered services and subscriptions.	O 0 .. 1	2013-06-30	cbc:EndDate
Billing reference	A reference to the invoice which is the basis for this creditnote	M 1 .. 1		cac:BillingReference
Invoice	Invoice identifier	M 1 .. 1		cac:InvoiceDocumentReference
Document identifier	The identifier of the reference document. Dependent on the profileID. Is this urn:www.cenbii.eu:profile:biix:ver2.0 (CreditNote only), the element is NOT Mandatory otherwise the element is Mandatory.	M 1 .. 1		cbc:ID
Contract	Reference to contract or framework agreement	R 0 .. 1		cac:ContractDocumentReference
Identifier	Positive identification of the reference such as a unique identifier. To positively identify relevant contractual issues the credit note may contain an identifier of a contract that applies to the credit note.	M 1 .. 1		cbc:ID
Contract type	A credit note may contain the type of contract that is referred to (such as framework agreement) in a coded way to enable automated processing based on the contract type.	O 0 .. 1	Codelist from BII: 1=Public contract, 2=Establishment of a Framework agreement, 3=Setting up a Dynamic Purchasing System, 4=Public contract based on a Framework agreement, 5=Publiv contract based on a Dynamic Purchasing System	cbc:DocumentTypeCode
Document type	The short description of what is reference such as contract type, document type , meter etc. A credit note may contain the type of contract that is referred to (such as framework agreement)	O 0 .. 1	Framework agreement	cbc:DocumentType
Additional Document Reference	Reference to additional documents	O 0 .. unbounded		cac:AdditionalDocumentReference
Document identifier	An identifier for the referenced document.	M 1 .. 1		cbc:ID
Description	A short description of the document type.	O 0 .. 1		cbc:DocumentType

Name	Description	Req Max rep	Example	XML element
Attachment	Reference to attached document, externally referred to, referred to in the MIME location or embedded	O 0 .. 1		cac:Attachment
Embedded binary object	The attached document embedded as binary object. A credit note may contain an attached electronic document as an encoded object in the credit note in order to provide supporting documents such as timesheets, usages reports etc. The seller can only expect the receiver to process attachments according to rule.	O 0 .. 1		cbc: EmbeddedDocumentBinaryObject
External reference	An attached document	O 0 .. 1		cac:ExternalReference
External reference	The Uniform Resource Identifier (URI) that identifies where the external document is located.	O 0 .. 1		cbc:URI
Supplier	Organisation or person responsible som delivering the goods and services	M 1 .. 1		cac:AccountingSupplierParty
Supplier	An assosiation to Party	M 1 .. 1		cac:Party
Electronic address	A credit note may contain the sellers electronic address. The address can be of any format and the format should be identified in the message.	R 0 .. 1	123456789	cbc:EndpointID
Identification	An assosiation to Party Identifiacion	O 0 .. 1		cac:PartyIdentification
Identifier	A credit note may contain a registered identifier for the seller. Information referenced by the identifier is not considered part of the message (i.e. the buyer is not required to look up the identifier in the relevant registry and process additional information)	M 1 .. 1		cbc:ID
Supplier Name	Name of supplier	M 1 .. 1		cac:PartyName
Name	A credit note must contain the name of the seller.	M 1 .. 1		cbc:Name
Address	The suppliers address	M 1 .. 1		cac:PostalAddress
Line 1	The main address line in a postal address usually the street name and number. A credit note must contain the seller's street name and number or P.O.box.	O 0 .. 1	Bond street 34	cbc:StreetName
Line 2	An additional address line in a postal address that can be used to give further details supplementing the main line. Common use are secondary house number in a complex or in a building. A credit note may contain an additional address line for seller address.	O 0 .. 1		cbc:AdditionalStreetName
City	The common name of the city where the postal address is. The name is written in full rather than as a code. A credit note must contain the seller's city.	M 1 .. 1	Oslo	cbc:CityName

Name	Description	Req	Max rep	Example	XML element
Post code	The identifier for an addressable group of properties according to the relevant national postal service, such as a ZIP code or Post Code. A credit note may contain the seller's post code.	M	1 .. 1	5010	cbc:PostalZone
Country subentity	For specifying a region, county, state, province etc. within a country by using text. In some countries regions or other type of country sub divisions are commonly used. A credit note may contain that information.	O	0 .. 1		cbc:CountrySubentity
Country	Country code	M	1 .. 1		cac:Country
Country code	The country where the address is. The country should always be given by using ISO code 3166 alpha 2 The seller's address country must be contained in a credit note in the form of a two letter code (ISO 3166-1 alpha-2).	M	1 .. 1	NO	cbc:IdentificationCode
Tax Scheme	Tax scheme for the supplier	O	0 .. 1		cac:PartyTaxScheme
VAT registration number	When the credit note is a VAT credit note it must state the sellers VAT registration number and tax scheme. The supplier's VAT-number (Norwegian MVA number) made out of the organisational number and the letters MVA. The attributes schemeID and schemeAgencyID must be «NO:VAT» and «82» respectively. Mandatory if the supplier is taxable.	M	1 .. 1	Domestic: 987654321MVA, cross-border trade: NO987654321MVA	cbc:CompanyID
Tax scheme	Tax scheme	M	1 .. 1		cac:TaxScheme
Identifier	Code for TaxScheme. VAT is the only legal value	M	1 .. 1	VAT	cbc:ID
Legal entity	Assosiation to Party Legal Entity	M	1 .. 1		cac:PartyLegalEntity
Registration name	The name under which the seller is legally registered.	M	1 .. 1	Any supplier name	cbc:RegistrationName
Company ID	A credit note may contain the identifier assigned to the party by the national company registrar. The supplying organisations legal organisation number. For norwegian suppliers: Attributes: schemeID="NO:ORGNR", schemeName="Foretaksregisteret" for companies AS, ASA and NUF, but is recommended for all companies registered in "Foretaksregisteret". schemeAgencyID="82"	M	1 .. 1	987654321	cbc:CompanyID
Contact	The suppliers contact person	R	0 .. 1		cac:Contact
Identifier	The supplier's reference specified as "Our ref."	R	0 .. 1		cbc:ID
Name	The name of the contact person. A credit note may contain a person name for a relevant contact at the seller.	O	0 .. 1	John Doe	cbc:Name

Name	Description	Req Max rep	Example	XML element
Telephone	A phone number for the contact person. If the person has a direct number, this is that number. A credit note may contain a telephone number for a relevant contact at the seller.	R 0 .. 1	+4712345678	cbc:Telephone
Telefax	A fax number for the contact persons. A credit note may contain a tele-fax number for a relevant contact at the seller.	O 0 .. 1	+4792612346	cbc:Telefax
Electronic mail	The e-mail address for the contact person. If the person has a direct e-mail this is that email. A credit note may contain a telephone number for a relevant contact at the seller.	R 0 .. 1	supplier.contact@supplyingcompany.no	cbc:ElectronicMail
Customer	Customer party	M 1 .. 1		cac:AccountingCustomerParty
Party	An assosiation to party	M 1 .. 1		cac:Party
EndpointID	A credit note may contain the buyers electronic address. The address can be of any format and the format should be identified in the message. Electronic addresses for Norwegian actors using the PEPPOL transport infrastructure shall be specified as Norwegian Organization Number. with "NO:ORGNR" as attribute schemeID.	R 0 .. 1	998876543	cbc:EndpointID
Identification	An assosiation to Party Identifiacion	O 0 .. 1		cac:PartyIdentification
Customer identifiacion	A credit note may contain a registered identifier for the buyer. Information referenced by the identifier is not considered part of the message (i.e. The buyer is not required to look up the identifier in the relevant registry and process additional information)	M 1 .. 1		cbc:ID
Customer name	Name of customer	M 1 .. 1		cac:PartyName
Name	A Credit note must contain name of the buyer.	M 1 .. 1		cbc:Name
Address	The address of the customer	M 1 .. 1		cac:PostalAddress
Line 1	The main address line in a postal address usually the street name and number. A credit note must contain the buyer's street name and number or P.O. box.	O 0 .. 1	Baker street 13	cbc:StreetName
Line 2	An additional address line in a postal address that can be used to give further details supplementing the main line. Common use are secondary house number in a complex or in a building. A credit note may give an additional address line for buyer's address.	O 0 .. 1		cbc:AdditionalStreetName

Name	Description	Req Max rep	Example	XML element
City Name	The common name of the city where the postal address is. The name is written in full rather than as a code. A credit note must contain the buyer's city.	M 1 .. 1	Bergen	cbc:CityName
Postal zone	The identifier for an addressable group of properties according to the relevant national postal service, such as a ZIP code or Post Code. A credit note may contain the buyer's post code.	M 1 .. 1	5000	cbc:PostalZone
Country subentity	For specifying a region, county, state, province etc. within a country by using text. In some countries regions or other type of country sub divisions are commonly used. A credit note may contain that information.	O 0 .. 1		cbc:CountrySubentity
Country	Country code	M 1 .. 1		cac:Country
Country code	The country where the address is. The country should always be given by using ISO code 3166 alpha 2 The buyer's address country must be given in a credit note in the form of a two letter code (ISO 3166-1 alpha-2).	M 1 .. 1	NO	cbc:IdentificationCode
Tax scheme	Tax scheme for the customer	O 0 .. 1		cac:PartyTaxScheme
VAT registration number	A credit note may contain the buyers VAT identifier In order to facilitate reverse charge and intra community supply billing. The customers VAT-number (Norwegian MVA number) made out of the organisational number and the letters MVA. The attributes schemeID and schemeAgencyID must be «NO:VAT" and "82".	M 1 .. 1	Domestic: 987654321MVA, cross-border trade: NO987654321MVA	cbc:CompanyID
Tax scheme	Tax scheme	M 1 .. 1		cac:TaxScheme
Identifier	Code for TaxScheme. VAT is the only legal value	M 1 .. 1	VAT	cbc:ID
Legal entity	Assosiation to Party Legal Entity	M 1 .. 1		cac:PartyLegalEntity
Legal name	The legal name of the customer	M 1 .. 1		cbc:RegistrationName
CompanyID	A credit note may contain the identifier assigned to the Party by the national company registrar. The organisation number. Attributes: schemeID="NO:ORGNR", schemeAgencyID="82".	R 1 .. 1	123456789	cbc:CompanyID
Contact	The customers contact person	M 1 .. 1		cac:Contact
Identifier	Name or identifier specifying the customers reference (Eg employee number)	M 1 .. 1	3150xyz	cbc:ID
Name	The name of the contact person. A credit note may contain a person name for a relevant contact at the buyer.	O 0 .. 1	Phil Smith	cbc:Name

Name	Description	Req Max rep	Example	XML element
Telephone	A phone number for the contact person. If the person has a direct number, this is that number. A credit note may contain the telephone number for a relevant contact at the buyer.	O 0 .. 1	+4732121200	cbc:Telephone
Telefax	A fax number for the contact persons. A credit note may contain the tele-fax number for a relevant contact at the buyer.	O 0 .. 1	+4712345679	cbc:Telefax
Electronic mail	The e-mail address for the contact person. If the person has a direct e-mail this is that email. A credit note may contain an e-mail address for a relevant contact at the buyer.	O 0 .. 1	customer.contact@buyingcompany.no	cbc:ElectronicMail
Payee	An association to the Payee	O 0 .. 1		cac:PayeeParty
Identification	Identification of the Payee	O 0 .. 1		cac:PartyIdentification
Payee identifier	Used in absense of or in addition to the payee party name. Use and identifier known to the document recipient.	M 1 .. 1		cbc:ID
Name	The name of the payee	O 0 .. 1		cac:PartyName
Name	The neame of the payee party.	M 1 .. 1		cbc:Name
Legal entity	Assosiation to Party Legal Entity	O 0 .. 1		cac:PartyLegalEntity
Company ID	An credit note may contain the identifier assigned to the payee by the national company registrar. The organisation number. Attributes: schemeID="NO:ORGNR" and schemeAgencyID="82"	M 1 .. 1	987654321	cbc:CompanyID
Tax representative	Information regarding the tax representative of the supplier	O 0 .. 1		cac:TaxRepresentativeParty
Name	Name of the tax representative	O 0 .. 1		cac:PartyName
Name	The neame of the tax representative party.	M 1 .. 1		cbc:Name
Address	The tax representatived address	O 0 .. 1		cac:PostalAddress
Line 1	The first line in the postal address of the tax representative, normally streetname and number	O 0 .. 1		cbc:StreetName
Line 2	Additional address line	O 0 .. 1		cbc:AdditionalStreetName
City name	The city name of the address	O 0 .. 1		cbc:CityName
Postal zone	The postal zone of the city	O 0 .. 1		cbc:PostalZone
Country subentity	For specifying a region, county, state, province etc. within a country by using text.	O 0 .. 1		cbc:CountrySubentity
Country	Country code	O 0 .. 1		cac:Country
Country code	Country code based on ISO3166-1	O 0 .. 1	NO	cbc:IdentificationCode
Tax scheme	Tax scheme for the tax representative	O 1 .. 1		cac:PartyTaxScheme

Name	Description	Req	Max rep	Example	XML element
VAT registration ID	The tax representative party's VAT registration ID	M	1 .. 1	981234567MVA	cbc:CompanyID
Tax scheme	Tax scheme	M	1 .. 1		cac:TaxScheme
Identifier	Code for TaxScheme. VAT is the only legal value	M	1 .. 1	VAT	cbc:ID
Delivery	Delivery details	O	0 .. 1		cac:Delivery
Delivery date	The actual delivery date for the invoice goods/services	M	1 .. 1	2013-06-15	cbc:ActualDeliveryDate
Delivery location	Specification of where the goods or services were delivered	M	1 .. 1		cac:DeliveryLocation
Delivery identifier	A unique identifier (eg a GLN number) of where the goods is delivered	O	0 .. 1		cbc:ID
Address	Delivery address	M	1 .. 1		cac:Address
Line 1	The address where the goods were delivered, normally street name an building number	O	0 .. 1		cbc:StreetName
Line 2	Delivery address, additional line	O	0 .. 1		cbc:AdditionalStreetName
City	Cityname	M	1 .. 1		cbc:CityName
Postal zone	The postal zone for the city	M	1 .. 1		cbc:PostalZone
Country subentity	For specifying a region, county, state, province etc. within a country by using text.	O	0 .. 1		cbc:CountrySubentity
Country	Country code	M	1 .. 1		cac:Country
Country code	Country code based on ISO3166-1	M	1 .. 1	NO	cbc:IdentificationCode
Payment means	Details regarding how payments will be made	O	0 .. unbounded		cac:PaymentMeans
Payment means code	En kode som identifiserer hvordan betalingen blir foretatt.	M	1 .. 1	CEFACT codelist 4461 is used - ListID = UN/ECE 4461. 31=debit transfer	cbc:PaymentMeansCode
Due date	Latest date on which funds should have reached the account receivable.	O	0 .. 1	2013-07-20	cbc:PaymentDueDate
Payment ID	In Norway: KID number (customer identification number)	O	0 .. 1	1234561	cbc:PaymentID
Financial account	Information regarding the payee's financial account	O	0 .. 1		cac:PayeeFinancialAccount
Financial account ID	The identifier for the account. Depending on circumstances the identifier can be in local format or standardized format such as IBAN. The identifier schema should be identified. Attribute schemeID=IBAN or BBAN (ordinary bank account number). BBAN is default, if schemeID is not present	M	1 .. 1	00050011111	cbc:ID
Financial Institution Branch	The branch or department of the financial institution	O	0 .. 1		cac:FinancialInstitutionBranch
ID	The identifier for a branch or division of an organization may, in some countries, be used to positively identify the location of he account or supplement the financial institution identifier.	M	1 .. 1	BIC (Swift code)	cbc:ID
Financial institution	The identifier of the financial institution (BIC)	O	0 .. 1		cac:FinancialInstitution

Name	Description	Req Max rep	Example	XML element
—Institution ID	An identifier for the financial institution where the account is located, such as the BIC identifier (SWIFT code).	O 0 .. 1		cbc:ID
Allowance Charge	Description of allowances and charges on document level	O 0 .. unbounded		cac:AllowanceCharge
—Allowance/Charge indicator	True = Charge, False = Allowance	M 1 .. 1		cbc:ChargeIndicator
—Reason code	A coded specification of what the allowance or charge is. A credit note may contain a coded description of what is being added or deducted. E.g. „volume discount" or "packing charges", for each allowance or charge. Use codelist AllowanceChargeReasonCode, UN/ECE 4465, Version D08B	O 0 .. 1		cbc:AllowanceChargeReasonCode
—Reason	A textual reason for the allowance or the charge. Can also be its name. One textual description of what is being added or deducted. E.g. „volume discount" or "packing charges" must be stated for each allowance and charge on document level in a credit note.	R 0 .. 1	Freight charge	cbc:AllowanceChargeReason
—Amount	The net amount of the allowance or the charge. For each allowance or charge a credit note must contain the amount. Allowances are subtracted from the total credit note amount and charges are added to the amount. The amount is "net" without VAT.	M 1 .. 1		cbc:Amount
Tax category	Specification av tax categories	M 1 .. 1		cac:TaxCategory
—VAT category	A code that identifies to what VAT subcategory the allowance or charge belongs to. A credit note may contain information about one VAT category for each allowances and Charges on document level.	M 1 .. 1	S (Standard = 25%), H (High = 15%) AA (Low = 8%), E (Exempt = 0%), Z (Null = 0%). Ref. chapter 6.5 for complete list of codes.	cbc:ID
—Percent	The VAT percentage rate that applies to the allowance/charge	O 0 .. 1	25	cbc:Percent
Tax scheme	An association to tax scheme (VAT)	M 1 .. 1		cac:TaxScheme
—Identifier	Code for TaxScheme. VAT is the only legal value	M 1 .. 1	VAT	cbc:ID
Tax total	Specification of tax total and tax per tax category	M 1 .. unbounded		cac:TaxTotal
—Total VAT amount	A credit note may, in cases when credit note are issued in currencies other than the national currency for VAT reporting, contain the VAT amount in the local currency. The total VAT amount that is "added to the document total w/o VAT". This is the sum of all VAT subcategory amounts. A credit note may contain the total VAT amount. This amount is the sum of each sub total for each VAT rate. Must equal the sum of VAT amount per VAT subcategory. Must be rounded, 2 decimal places.	M 1 .. 1		cbc:TaxAmount

Name	Description	Req Max rep	Example	XML element
Tax subtotal	Specification of tax subtotals	M 1 .. unbounded		cac:TaxSubtotal
—Taxable Amount	The amount that is the base for the VAT rate applied in the subcategory. For each VAT category a credit note must contain the amount to which VAT percent (rate) is applied to calculate the VAT sub total amount for that category. The basis for calculating the VAT for one tax rate. The basis should equal the sum of the line amounts for this tax rate + the sum of charges on the header level for this tax rate - the sum of allowances on the header level for this tax rate. Must be rounded to 2 decimal places.	M 1 .. 1	3400.25	cbc:TaxableAmount
—Tax amount	The calculated amount of the tax derived by multiplying the taxable amount with the tax percentage. For each VAT category a credit note must contain the amount of VAT for that category. Must be rounded to 2 decimal places.	M 1 .. 1	850.00	cbc:TaxAmount
Tax category	Identification of tax category	M 1 .. 1		cac:TaxCategory
—Identifier	A code that uniquely identifies each subtotal within the transaction. Each VAT category a credit note must be identified with a code.	M 1 .. 1	S (Standard = 25%), H (High = 15%) AA (Low = 8%), E (Exempt = 0%), Z (Null = 0%). Ref. chapter 6.5 for complete list of codes.	cbc:ID
—Percent	The tax rate that is to be applied to the taxable amount in order to derive the tax amount. For each VAT category a credit note must contain the VAT percentage for each sub total taxable amount so that it can be used to calculate the VAT amount. Where VAT category code is stated then VAT category percentage must also be stated.	M 1 .. 1	25	cbc:Percent
—VAT Exemption	A textual description of the reason why the items belongin to the subtotal are exempted for VAT. A credit note may contain, as text, the reasons for why a value amount in a category is exempted from VAT. credit note only support one category with an exemption reason pr. credit note.	O 0 .. 1		cbc:TaxExemptionReason
Tax scheme	An assosiation to tax scheme (VAT)	M 1 .. 1		cac:TaxScheme
—Identifier	Code for TaxScheme. VAT is the only legal value	M 1 .. 1	VAT	cbc:ID
Totals	Specifications of monetary totals	M 1 .. 1		cac:LegalMonetaryTotal

Name	Description	Req Max rep	Example	XML element
—Line Extension Amount	Sum of line amounts in the document. A credit note must contain the sum of all line amounts. The amount must be exclusive of VAT but inclusive of allowances or charges applied to the lines as well as taxes, other than VAT. Must equal the sum of LineExtensionAmount on all lines	M 1 .. 1	400.00	cbc:LineExtensionAmount
—Tax Exclusive Amount	The "Sum of line amounts" plus "sum of allowances on document level" plus "sum of charges on document level". A credit note must contain the total amount of the credit note, including document level allowances and charges but exclusive of VAT. Must equal the sum of line amounts + sum of charges - sum of allowances on document level	M 1 .. 1	400.00	cbc:TaxExclusiveAmount
—Tax Inclusive Amount	The total value including VAT A credit note must contain the total amount of the credit note inclusive VAT. I.e. the total value of the purchase irrespective of payment status.	M 1 .. 1	5162.00	cbc:TaxInclusiveAmount
—Allowance Total Amount	Sum of all allowances on header level in the document. Allowances on line level are included in the line amount and summed up into the "sum of line amounts" A credit note may contain the total amount of all allowances given on document level. Line allowances are included in the net line amount. Must be rounded, 2 decimal places	O 0 .. 1		cbc:AllowanceTotalAmount
—Charge Total Amount	Sum of all charge on header level in the document. Charges on line level are included in the line amount and summed up into the "sum of line amounts" A credit note may contain the total amount of all charges given on document level. Line charges are included in the net line amount. Must be rounded, 2 decimal places	O 0 .. 1		cbc:ChargeTotalAmount
—Prepaid amount	Any amounts that have been paid a-priory. A credit note may contain the sum of all prepaid amounts that must be deducted from the payment of this credit note. For fully paid credit note (cash or card) this amount equals the credit note total.	O 0 .. 1		cbc:PrepaidAmount
—Rounding amount	Any rounding of the "Document total including VAT" A credit note may contain the rounding amount (positive or negative) added to the credit note to produce a rounded credit note total. Must be rounded, 2 decimal places	O 0 .. 1		cbc:PayableRoundingAmount

Name	Description	Req Max rep	Example	XML element
Amount for payment	The amount that is expected to be paid based on the document. This amount is the "Document total including VAT" less the "paid amounts" that have been paid a-priori. A credit note must contain the total amount to be paid that is due. If the credit note is fully paid i.e. cash or card, the due amount for the credit note is zero.	M 1 .. 1		cbc:PayableAmount
Creditnote line	An association to one or more creditnote lines	M 1 .. unbounded		cac:CreditNoteLine
Line identifier	Each line in a credit note must contain an identifier that is unique within the document to make it possible to reference the line. For example, from other documents like credit notes and in disputes.	M 1 .. 1	1	cbc:ID
Note	Each line in a credit note may contain a free-form text. This element may contain notes or any other similar information that is not contained explicitly in another structure. Clauses or declarations that refer to a particular line should be entered in full as notes.	O 0 .. unbounded		cbc:Note
Credited quantity	Each line in a credit note must contain the credited quantity. The quantity may be negative in cases when the credit note is used to reverse an invoice line that was negative.	M 1 .. 1	4	cbc:CreditedQuantity
Line amount	Each line in a credit note must contain the total amount of the line. The amount is "net" without VAT, i.e. inclusive of line level allowances and charges as well as relevant taxes, except VAT which must be excluded from the amount. Must equal price * quantity +/- AllowanceCharge on line level. Must be rounded to 2 decimal places. Note that price * antall and AllowanceCharge must be rounded separately.	M 1 .. 1	250.67	cbc:LineExtensionAmount
Accounting cost	The credit note may contain a reference to the buyer's accounting code applicable to the specific line, expressed as text rather than a code in order to facilitate automation in booking into accounts following an order to credit note transformation.	R 0 .. 1		cbc:AccountingCost
Period	The period the creditnote line covers	O 0 .. 1		cac:InvoicePeriod
Start date	The date on which the period starts. The start dates counts as part of the period.	O 0 .. 1	2013-01-06	cbc:StartDate
End date	The date on which the period ends. The end date counts as part of the period.	O 0 .. 1	2013-06-30	cbc:EndDate
Order Line Reference	Refers to a single order line	R 0 .. 1		cac:OrderLineReference

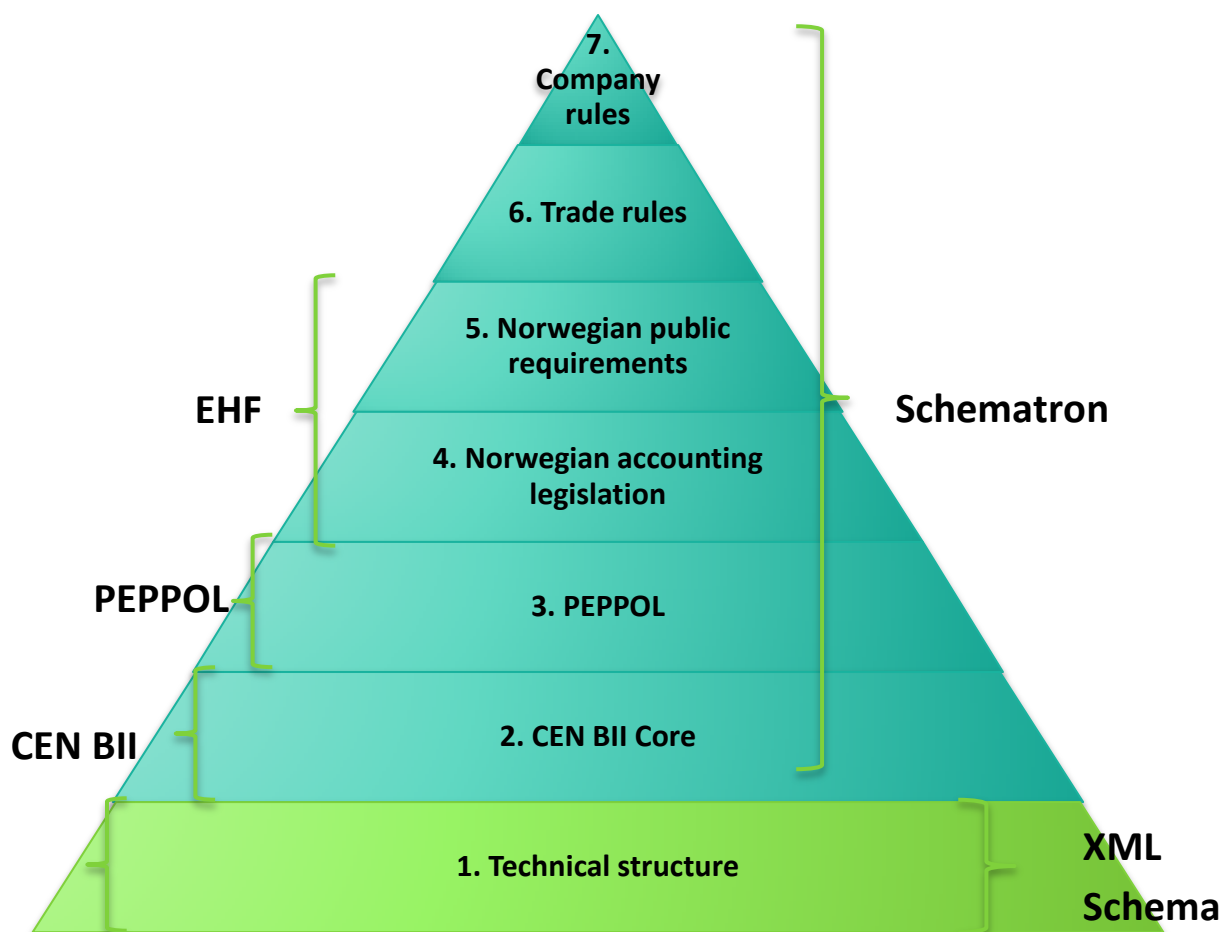
Name	Description	Req Max rep	Example	XML element
Order line reference	Each line in a credit note may contain a reference to the relevant order line in the order that is identified on the document level in the credit note. If the creditnote contains several orders, the order reference is given at the line level only. The order reference at line level must refer to both the order and the actual orderline. The syntax for specifying this should be agreed between the parties. Recommendation: Ordernumber##Order line number	M 1 .. 1	12	cbc:LineID
Billing reference	Reference to the invoice	O 0 .. unbounded		cac:BillingReference
Invoice document reference	Reference to the invoice which is the basis for this invoice line	M 1 .. 1		cac:InvoiceDocumentReference
Invoice document reference	Invoice document reference	M 1 .. 1		cbc:ID
Billing reference line	Reference to the invoice line	O 0 .. unbounded		cac:BillingReferenceLine
Invoice line reference	Each line in credit note may contain a reference to the relevant invoice line in the original invoice that is being credited.	M 1 .. 1		cbc:ID
Delivery	Delivery details	O 0 .. 1		cac:Delivery
Delivery date	The actual delivery date for the invoice goods/services	M 1 .. 1	2013-06-15	cbc:ActualDeliveryDate
Delivery location	Information regarding the delivery location	O 0 .. 1		cac:DeliveryLocation
Delivery identifier	A unique identifier (eg a GLN number) of where the goods is delivered	O 0 .. 1		cbc:ID
Address	Delivery address	O 0 .. 1		cac:Address
Line 1	The address where the goods were delivered, normally street name an building number	O 0 .. 1		cbc:StreetName
Line 2	Delivery address, additional line	O 0 .. 1		cbc:AdditionalStreetName
City	Cityname	M 0 .. 1		cbc:CityName
Postal zone	The postal zone for the city	M 0 .. 1		cbc:PostalZone
Country subentity	For specifying a region, county, state, province etc. within a country by using text.	O 0 .. 1		cbc:CountrySubentity
Country	Country code	O 0 .. 1		cac:Country
Country code	Country code based on ISO3166-1	M 1 .. 1	NO	cbc:IdentificationCode
Tax	Tax amount	O 0 .. 1		cac:TaxTotal
Amount	The VAT amount for the credit note line. Calculated as a multiple of line amount and line VAT rate. The VAT amount on line should only be used informatively (i.e. not used as part validating the credit note calculation of amounts) when required by national legislation.	M 1 .. 1		cbc:TaxAmount
Allowance/Charge	Allowances and charges related to line level	O 0 .. unbounded		cac:AllowanceCharge

Name	Description	Req Max rep	Example	XML element
—Allowance/Charge indicator	True = Charge, False = Allowance	M 1 .. 1		cbc:ChargeIndicator
—Reason	A textual reason for the allowance or the charge. Can also be its name.	R 0 .. 1		cbc:AllowanceChargeReason
—Amount	The net amount of the allowance or the charge excluding VAT.	M 1 .. 1		cbc:Amount
Item	Information regarding the goods or services	M 1 .. 1		cac:Item
—Description	Each line in a credit note may contain attribute for the item. For example colour, size, meter numbers. This information supports automatically assigning accounting codes and matching to orders and receiving documents. Description of additional data. Description of the goods/services	O 0 .. 1		cbc:Description
—Name	A short name for an item. Each line in a credit note must contain the name of the credited item. Length should be less than 50 characters	M 1 .. 1		cbc:Name
Sellers identification	The sellers item number	R 0 .. 1		cac:SellersItemIdentification
—Sellers identifier	The sellers identifier for the item. Each line in a credit note may contain the seller's identifier for an item.	M 1 .. 1		cbc:ID
Standard identification	Identifies the product/service according to a standard system	O 0 .. 1		cac:StandardItemIdentification
—Identifier	A item identifier based on a registered schema. Each line in a credit note may contain a registered item identifier.	M 1 .. 1		cbc:ID
Origin Country	Country code for the origin country of the goods	O 0 .. 1		cac:OriginCountry
—Country code	Each line in a credit note may contain the items country of origin. When relevant this allows the buyer to identify whether further customs procedures are required.	O 0 .. 1	DE	cbc:IdentificationCode
Commodity classification	Specification of commodity classification	O 0 .. unbounded		cac:CommodityClassification
—Classification code	The items CPV code	M 1 .. 1		cbc:ItemClassificationCode
Tax category	Specifies the tax category for the goods/services	M 1 .. 1		cac:ClassifiedTaxCategory
—Identifier	Each line in a credit note may contain the VAT category/rate used for this credit note line. The category code acts as a key for summing up line amounts pr. VAT category as well for relating the VAT category percentage given on document level, to the line. If the credit note is a VAT credit note each line must contain a category code.	M 1 .. 1	S (Standard = 25%), H (Higher = 15%) AA (Low = 8%), E (Exempt = 0%), Z (Null = 0%). Ref. chapter 6.5 for complete list of codes.	cbc:ID

Name	Description	Req Max rep	Example	XML element
Percentage	The VAT percentage rate that applies to the credit note line as whole.	O 0 .. 1	25	cbc:Percent
Tax scheme	Tax scheme specification	M 1 .. 1		cac:TaxScheme
Identifier	Code for TaxScheme. VAT is the only legal value	M 1 .. 1	VAT	cbc:ID
Additional properties	Specify additional item properties	O 0 .. unbounded		cac:AdditionalItemProperty
Name	Property name	M 1 .. 1	Weight, color	cbc:Name
Value	Property value	O 0 .. 1	12.5, blue	cbc:Value
Manufacturer	Manufacturer party	O 0 .. 1		cac:ManufacturerParty
Name	Name of manufacturer	O 0 .. 1		cac:PartyName
Name	Name of manufacturer	M 1 .. 1		cbc:Name
Legal entity	The manufacturer's legal entity	O 0 .. 1		cac:PartyLegalEntity
Company ID	The legal company ID of the manufacturer	M 1 .. 1		cbc:CompanyID
Price	Price information	M 1 .. 1		cac:Price
Price	Each line in a credit note may contain the net price of the item including all allowances or charges that directly relates to price (e.g. discount), and taxes but excluding VAT. The net price of an item including discounts or surcharges that apply to the price. Must not be negative. Max 4 decimals.	M 1 .. 1	123.45	cbc:PriceAmount
Base quantity	The number of credit note quantity units for which the price is stated. E.g. credited quantity is 1000 LTR, price is €15 pr. 10 LTR. Price base quantity must be given in the same unit of measure as the credited quantity.	O 0 .. 1	10	cbc:BaseQuantity
Allowance Charge	Allowance and charge related to price	O 0 .. unbounded		cac:AllowanceCharge
Allowance/Charge indicator	True = Charge, False = Allowance	M 1 .. 1		cbc:ChargeIndicator
Reason	Description of the allowance/charge	R 0 .. 1		cbc:AllowanceChargeReason
Multiplier	Allowance or charge percentage	O 0 .. 1		cbc:MultiplierFactorNumeric
Amount	The total discount subtracted from the gross price to reach the net price. Each line in a credit note may contain the amount of the price discount. The price discount amount is informative.	M 1 .. 1		cbc:Amount
List price	The gross price of the item before subtracting discounts. E.g. list price. Each line in a credit note may contain the gross price, e.g. List price for the item.	O 0 .. 1		cbc:BaseAmount

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 2.1 Schema, for example:
 - Tag names and attributes must be correctly written and follow the UBL 2.1 sequence
 - All UBL 2.1 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
Invoice	Yes	Yes	urn:www.cenbii.eu:profile:bii04:ver2.0	urn:www.cenbii.eu:transaction:biitrns010:ver2.0:extended: urn:www.peppol.eu:bis:peppol4a:ver2.0:extended: urn:www.difi.no:ehf:faktura:ver2.0	XSD validates against Invoice schema BII, PEPPOL, Norwegian
Invoice	Yes	No	urn:www.cenbii.eu:profile:bii04:ver2.0	urn:www.cenbii.eu:transaction:biitrns010:ver2.0:extended: urn:www.peppol.eu:bis:peppol4a:ver2.0	XSD validates against Invoice schema BII, PEPPOL
Invoice	No	Yes	urn:www.cenbii.eu:profile:bii04:ver2.0	urn:www.cenbii.eu:transaction:biitrns010:ver2.0:extended: urn:www.peppol.eu:bis:peppol4a:ver2.0	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
Credit note	Yes	Yes	urn:www.cenbii.eu:profile:biixx:ver2.0	urn:www.cenbii.eu:transaction:biitrns014:ver2.0:extended: urn:www.cenbii.eu:profile:biixx:ver2.0:extended: urn:www.difi.no:ehf:kreditnota:ver2.0	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
Invoice	Yes	Yes	urn:www.cenbii.eu:profile:bii05:ver2.0	urn:www.cenbii.eu:transaction:biitrns010:ver2.0:extended: urn:www.peppol.eu:bis:peppol5a:ver2.0:extended: urn:www.difi.no:ehf:faktura:ver2.0	XSD validates against Invoice schema BII, PEPPOL, Norwegian
Invoice	Yes	No	urn:www.cenbii.eu:profile:bii05:ver2.0	urn:www.cenbii.eu:transaction:biitrns010:ver2.0:extended: urn:www.peppol.eu:bis:peppol5a:ver2.0	XSD validates against Invoice schema BII, PEPPOL
Invoice	No	Yes	urn:www.cenbii.eu:profile:bii05:ver2.0	urn:www.cenbii.eu:transaction:biitrns010:ver2.0:#	XSD validates against Invoice schema

Document	Norwegian receiver	Norwegian sender	Profile ID	Customization ID	Validation rules
				urn:www.peppol.eu:bis:peppol5a:ver2.0	BII, PEPPOL
Credit note	Yes	Yes	urn:www.cenbii.eu:profile:bii05:ver2.0	urn:www.cenbii.eu:transaction:biitrns014:ver2.0:extended: urn:www.peppol.eu:bis:peppol5a:ver2.0:extended: urn:www.difi.no:ehf:kreditnota:ver2.0	XSD validates against CreditNote schema BII, PEPPOL, Norwegian
Credit note	Yes	No	urn:www.cenbii.eu:profile:bii05:ver2.0	urn:www.cenbii.eu:transaction:biitrns014:ver2.0:extended: urn:www.peppol.eu:bis:peppol5a:ver2.0	XSD validates against CreditNote schema BII, PEPPOL
Credit note	No	Yes	urn:www.cenbii.eu:profile:bii05:ver2.0	urn:www.cenbii.eu:transaction:biitrns014:ver2.0:extended: urn:www.peppol.eu:bis:peppol5a:ver2.0	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
Invoice	Yes	Yes	urn:www.cenbii.eu:profile:biixy:ver2.0	urn:www.cenbii.eu:transaction:biitrns010:ver2.0:extended: urn:www.cenbii.eu:profile:eu:biixy:ver2.0:extended: urn:www.difi.no:ehf:faktura:ver2.0	XSD validates against Invoice schema BII, PEPPOL, Norwegian
Credit note	Yes	Yes	urn:www.cenbii.eu:profile:biixy:ver2.0	urn:www.cenbii.eu:transaction:biitrns014:ver2.0:extended: urn:www.cenbii.eu:profile:biixy:ver2.0:extended: urn:www.difi.no:ehf:kreditnota:ver2.0	XSD validates against CreditNote schema BII, PEPPOL, Norwegian
Reminder	Yes	Yes	urn:www.cenbii.eu:profile:biixy:ver2.0	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	Rule ID
MonetaryTotal/PayableAmount	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
MonetaryTotal/TaxInclusiveAmount	Could be negative.	Tax inclusive amount in an invoice could be negative.	W	BIIRULE-T10-R014

Element	Rule	Message	E/W	Rule 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
MonetaryTotal/TaxExclusiveAmount	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
MonetaryTotal/LineExtensionAmount	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
MonetaryTotal/AllowanceTotalAmount	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
MonetaryTotal/ChargeTotalAmount	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
TaxTotal/Taxsubtotal	The element must be present.	An invoice MUST have a tax total referring to a single tax scheme.	E	BIIRULE-T10-R009
TaxTotal	The element must be present.	An invoice MUST contain tax information.	E	BIIRULE-T10-R052
TaxTotal/TaxAmount	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
TaxSubTotal/TaxableAmount	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
TaxSubTotal/TaxAmount	The element must be present.	An invoice MUST specify the tax amount per VAT subtotal.	E	BIIRULE-T10-R047

Element	Rule	Message	E/W	Rule ID
TaxSubTotal/TaxCategoryIdentifier	The element must be present.	Every tax category MUST be defined through an identifier.	E	BIIRULE-T10-R048
TaxSubTotal/TaxSchemeIdentifier	The element must be present.	Every tax scheme MUST be defined through an identifier.	E	BIIRULE-T10-R049
TaxSubTotal/TaxCategory/Percent	The element must be present.	For each tax subcategory the category ID and the applicable percentage MUST be provided.	E	EUGEN-T10-R008
TaxSubTotal/TaxCategory/Tax ExemptionReasonCode	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
AllowanceCharge/Amount	Must not be negative.	An allowance or charge amount MUST NOT be negative.	E	EUGEN-T10-R022
AllowanceCharge/ReasonText	Should be specified.	AllowanceChargeReason text SHOULD be specified for all allowances and charges.	W	EUGEN-T10-R023
InvoiceLine/Price/AllowanceCharge/MultiplierFactorNumeric	Must not be negative.	An allowance percentage MUSTNOT be negative.	E	BIIRULE-T10-R022
InvoiceLine/Price/AllowanceCharge/MultiplierFactorNumeric	Both or none should be specified.	In allowances, both or none of percentage and base amount SHOULD be provided.	W	EUGEN-T10-R013
InvoiceLine/ LineExtensionAmount	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
InvoiceLine/Price/PriceAmount	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
UBLversionIdentifier	The element must be present.	An invoice MUST have a syntax identifier.	E	BIIRULE-T10-R029
CustomizationID	The element must be present.	An invoice MUST have a customization identifier.	E	BIIRULE-T10-R030
ProfileID	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:ver2.0	An invoice transaction must only be used in Profiles 4, 5, 6 or xy.		BIIPROFILE-T10-R001

Element	Rule	Message	E/W	Rule ID
	urn:www.cenbii.eu:profile:bii05:ver2.0 urn:www.cenbii.eu:profile:bii06:ver2.0 urn:www.cenbii.eu:profile:biixy:ver2.0			
ID	The element must be present.	An invoice MUST have an invoice number.	E	BIIRULE-T10-R024
IssueDate	The element must be present.	An invoice MUST have the date of issue.	E	BIIRULE-T10-R024
DocumentCurrencyCode	The element must be present.	An invoice MUST have a currency code for the document.	E	BIIRULE-T10-R034
InvoicePeriod/StartDate	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
InvoicePeriod/EndDate	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
OrderReference/ID	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
ContractDocumentReference/ID	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
AdditionalDocumentReference/ID	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	Rule ID
	present.			
AccountingSupplierParty/Party/PartyName/Name	The element must be present.	An invoice MUST contain the full name of the supplier.	E	BIIRULE-T10-R026
AccountingSupplierParty/Party/PartyLegalEntity/CompanyID	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
AccountingSupplierParty/Party/PartyLegalEntity/RegistrationName	The element must be present.	The Norwegian legal registration name for the supplier MUST be provided according to "FOR 2004-12-01 nr 1558 - § 5-1-1. Point 2"	W	NONAT-T10-R008
AccountingSupplierParty/Party/PartyTaxScheme/CompanyID	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
AccountingSupplierParty/Party/Contact/ID	The element should be present.	A contact reference identifier SHOULD be provided for AccountingSupplierParty according to EHF.	W	NOGOV-T10-R001
AccountingSupplierParty/Party/PostalAddress/ID, CityName, PostalZone, City, Country	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
AccountingCustomerParty/Party/PartyName/Name	The element must be present.	An invoice MUST contain the full name of the customer.	E	BIIRULE-T10-R027
AccountingCustomerParty/Party/PartyLegalEntity/CompanyID	The element must be present except when consumer is invoiced (B2C).	PartyLegalEntity for AccountingCustomerParty MUST be provided according to EHF.	E	NOGOV-T10-R009
AccountingCustomerParty/Party/PartyLegalEntity/RegistrationName	The element should be present except when consumer is invoiced (B2C).	Registration name for AccountingCustomerParty MUST be provided according to EHF.	W	NOGOV-T10-R015
AccountingCustomerParty/Party/Contact/ID	The element must be present.	A contact reference identifier MUST be provided for AccountingCustomerParty according to EHF.	E	NOGOV-T10-R007
AccountingCustomerParty/Party/PostalAddress/ID, CityName, PostalZone, City, Country	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	Rule ID
AccountingCustomerParty/Party/PartyIdentification/ID	The element should be present.	A customer number for AccountingCustomerParty SHOULD be provided according to EHF.	W	NOGOV-T10-R006
PayeeParty/Party Name/Name	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
Delivery/ActualDeliveryDate	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
Delivery/DeliveryLocation/Address/CityName, PostalZone, Country	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
PaymentMeans/PaymentMeansCode	The element must be present.	When specifying payment means, the invoice MUST specify the payment means code.	E	BIIRULE-T10-R044
PaymentMeans/PayeeFinancialAccount / ID	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
PaymentMeans/ PayeeFinancialAccount/ID, SchemeID = IBAN	The element should contain the BIC code (Bank Identification Code)	If bank account is IBAN the bank identifier SHOULD also be provided. 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.	W	BIIRULE-T10-R008 EUGEN-T10-R004 PCL-010-002
PaymentMeans/PaymentDueDate	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
PaymentMeans/PaymentID	The element should be specified.	Payment Identifier (KID number) SHOULD be used according to EHF.	W	NOGOV-T10-R012

Element	Rule	Message	E/W	Rule ID
InvoiceLine	The element must be present.	An invoice MUST specify at least one line item.	E	BIIRULE-T10-R033
InvoiceLine/Item/Name	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
InvoiceLine/ID	The element must be present.	Invoice lines MUST have a line identifier.	E	BIIRULE-T10-R032
InvoiceLine/Item/SellersItem Identification/ID	The element should be specified.	The sellers ID for the item SHOULD be provided according to EHF.	W	NOGOV-T10-R002
InvoiceLine/InvoicedQuantity	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
InvoiceLine/InvoicedQuantity, attribute UnitCode	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
InvoiceLine/Item/StandardItem Identification/ID	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
InvoiceLine/Item/Commodity Classification/ItemClassificationCode	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
InvoiceLine/AccountingCost	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
InvoiceLine/OrderLineReference/LineID	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	Rule ID
Validation of codes				
InvoiceTypeCode	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
DocumentCurrency Code	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
Country/IdentificationCode	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
TaxScheme	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
PaymentMeans	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
TaxCategory	Must be one of the following codes: S, H, AA, E, Z, R eller K.	Invoice tax categories MUST be one of the following codes: S, H, AA, E, Z, R or K.	E	CL-010-007

8.4.2 CREDIT NOTE

Element	Rule	Message	E/W	Rule ID
MonetaryTotal/PayableAmount	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
MonetaryTotal/TaxInclusiveAmount	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
MonetaryTotal/TaxExclusiveAmount	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
MonetaryTotal/LineExtensionAmount	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
MonetaryTotal/AllowanceTotalAmount	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
MonetaryTotal/ChargeTotalAmount	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
TaxTotal/Taxsubtotal	The element must be present.	A credit note MUST have a tax total referring to a single tax scheme.	E	BIIRULE-T14-R009
TaxTotal	The element must be present.	A credit note MUST contain tax information.	E	BIIRULE-T14-R052
TaxTotal/TaxAmount	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
TaxSubTotal/TaxableAmount	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
TaxSubTotal/TaxAmount	The element must be present.	A credit note MUST specify the tax amount per VAT subtotal.	E	BIIRULE-T14-R047
TaxSubTotal/TaxCategoryIdentifier	The element must be present.	Every tax category MUST be defined through an identifier.	E	BIIRULE-T14-R045
TaxSubTotal/TaxSchemeIdentifier	The element must be present.	Every tax scheme MUST be defined through an identifier.	E	BIIRULE-T14-R046
TaxSubTotal/TaxCategory/Tax ExemptionReasonCode	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
AllowanceCharge/Amount	Must not be negative.	An allowance or charge amount MUST NOT be negative.	E	EUGEN-T14-R022
AllowanceCharge/ReasonText	Should be specified.	AllowanceChargeReason text SHOULD be specified for all allowances and charges.	W	EUGEN-T14-R023
CreditNoteLine/Price/AllowanceCharge/MultiplierFactorNumeric	Must not be negative.	An allowance percentage MUST NOT be negative.	E	BIIRULE-T14-R023
CreditNoteLine/LineExtensionAmount	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
CreditNoteLine/Price/PriceAmount	The element must be present.	Credit note line MUST contain the item price.	E	BIIRULE-T14-R051
UBLversionIdentifier	The element must be present.	A Credit Note MUST have a syntax identifier.	E	BIIRULE-T14-R031
CustomizationID	The element must be present.	A Credit Note MUST have a customization identifier.	E	BIIRULE-T14-R032
ProfileID	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:ver2.0 urn:www.cenbii.eu:profile:bii06:ver2.0	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:biixx:ver2.0 urn:www.cenbii.eu:profile:biixy:ver2.0			
ID	The element must be present.	A Credit Note MUST have a Credit Note number.	E	BIIRULE-T14-R026
IssueDate	The element must be present.	A Credit Note MUST have the date of issue.	E	BIIRULE-T14-R025
DocumentCurrencyCode	The element must be present.	A Credit Note MUST specify the currency code for the document.	E	BIIRULE-T14-R036
InvoicePeriod/StartDate	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
InvoicePeriod/EndDate	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
BillingReference/InvoiceDocument Reference/ID BillingReference/CreditNoteDocument Reference/ID	The element must be specified if the profile is not urn:www.cenbii.eu:profile:biixx:ver2.0	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
AccountingSupplierParty/Party/ PartyName/Name	The element must be present.	A Credit Note MUST contain the full name of the supplier.	E	BIIRULE-T14-R028
AccountingSupplierParty/Party/ PartyLegalEntity/CompanyID	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
(AccountingSupplierParty/Party/ PartyLegalEntity/RegistrationName	The element must 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"	F	NONAT-T14-R006
AccountingSupplierParty/Party/ PartyTaxScheme/CompanyID	The element must be present if total VAT amount is specified. If cross border trade, prefix with	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	E W	EUGEN-T14-R007 BIIRULE-T14-R003

Element	Rule	Message	E/W	Rule ID
	NO.	supplier SHOULD be prefixed by country code.		
AccountingSupplierParty/Party/Contact/ID	The element should be specified.	A contact reference identifier SHOULD be provided for AccountingSupplierParty according to EHF.	W	NOGOV-T14-R001
AccountingSupplierParty/Party/PostalAddress/ID, CityName, PostalZone, City, Country	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
AccountingCustomerParty/Party/PartyName/Name	The element must be present.	A Credit Note MUST contain the full name of the customer.	E	BIIRULE-T14-R029
AccountingCustomerParty/Party/PartyLegalEntity/RegistrationName	The element must be present.	Registration name for AccountingCustomer Party MUST be provided according to EHF.	F	NOGOV-T14-R008
AccountingCustomerParty/Party/PartyLegalEntity/CompanyID	The element must be present.	PartyLegalEntity for AccountingCustomerParty MUST be provided according to EHF.	E	NOGOV-T14-R004
AccountingCustomerParty/Party/Contact/ID	The element must be present.	A contact reference identifier MUST be provided for AccountingCustomerParty according to EHF.	E	NOGOV-T14-R007
AccountingCustomerParty/Party/PostalAddress/ID, CityName, PostalZone, City, Country	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
AccountingCustomerParty/Party/PartyIdentification/ID	The element should be specified.	A customer number for AccountingCustomerParty SHOULD be provided according to EHF.	W	NOGOV-T14-R006
CreditNoteLine	The element must be present.	A Credit Note MUST specify at least one line item.	E	BIIRULE-T14-R035
CreditNoteLine/Item/Name	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
CreditNoteLine/ID	The element must be present.	Credit note lines MUST have a line identifier.	E	BIIRULE-T14-R034
CreditNoteLine/Item/SellersItem	The element should be specified.	The sellers ID for the item SHOULD be provided	W	NOGOV-T14-R002

Element	Rule	Message	E/W	Rule ID
Identification/ID		according to EHF.		
CreditNoteLine/CreditedQuantity	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
CreditNoteLine/CreditedQuantity, attribute UnitCode	The attribute should be specified.	The unit qualifier of the Credit note quantity SHOULD be provided according to EHF.	W	NOGOV-T14-R003
		Each credit note line SHOULD contain the quantity and unit of measure.		EUGEN-T14-R003
CreditNoteLine/Item/StandardItem Identification/ID	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)	W	BIIRULE-T14-R020
		Standard item identifiers SHOULD be GTIN.	W	PCL-014-005
CreditNoteLine/Item/Commodity Classification/ItemClassificationCode	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
CreditNoteLine/Item/ClassifiedTaxCategory / Percent	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
DocumentCurrency Code	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
Country code	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
TaxScheme	Must be a valid code from code list	Credit Note tax schemes MUST be coded using	E	CL-014-004

Element	Rule	Message	E/W	Rule ID
	UN/ECE 5153.	UN/ECE 5153 code list-		
TaxCategory	MUST be one of the following codes: S, H, AA, E, Z, R or K.	Credit Note tax categories MUST be one of the following codes: S, H, AA, E, Z, R or K.	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 2.1 SCHEMA

Appendix4 contains a link to the UBL 2.1 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/prd3-UBL-2.1/xsd/maindoc/UBL-Invoice-2.1.xsd>

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/2.0/xsl>

9.6 APPENDIX 6 – EXAMPLE FILES

Appendix6 contains EHF invoice and EHF credit note example files.