

**Copy right**

The full copyright of this document and its annexed documents is owned by OpenPeppol AISBL.

Distribution, reading and commenting on this document, as-is, is open for any interested party.

The content of the document or any of its annexes may not be copied or in other way incorporated into other projects or documents without consent from OpenPeppol.

For any queries relating to the copyright please contact info@peppol.eu

PINT

Peppol international invoicing model

Specification — POAC

DRAFT

version 0.06

OpenPeppol AISBL

Rond-point Schuman 6, box 5

1040 Brussels Belgium

info@peppol.eu

www.peppol.eu

Last updated: 2020-03-03

Revision History

|  |  |  |  |
| --- | --- | --- | --- |
| Nr | Date | Summary of changes | Tracking |
| 0.01 | 2019-10-31 | First draft | N |
| 0.02 | 2019-12-20 | First full draft. | N |
| 0.03 | 2020-02-03 | Updated based on comments on draft | N |
| 0.04 | 2020-05-18 | Updated based on trial application and meetings | N |
| 0.05 | 2020-06-01 | Various edits and additions | N |
| 0.0.6 | 2020-07-02 | Review draft | N |

Owner, Editor and Contributors

This document is provided by:

|  |  |
| --- | --- |
| Type | Name |
| Unit | OpenPeppol Post Award Community, International invoicing working group |
| Owner | Paul Simons |
| Editor | Georg Birgisson |

Contents

[1 Introduction 4](#_Toc44682844)

[1.1 Objective 4](#_Toc44682845)

[1.2 Peppol BIS Billing 3.0 4](#_Toc44682846)

[1.3 Peppol International Invoice (PINT) 4](#_Toc44682847)

[1.4 Glossary of terms 4](#_Toc44682848)

[2 Design 6](#_Toc44682849)

[2.1 Layers 6](#_Toc44682850)

[2.1.1 Shared layer 6](#_Toc44682851)

[2.1.2 Aligned layer 7](#_Toc44682852)

[2.1.3 Distinct 7](#_Toc44682853)

[2.2 Compliance 7](#_Toc44682854)

[2.2.1 Compliance of the specialized implementations. 7](#_Toc44682855)

[2.2.2 Compliance of sending and receiving party 8](#_Toc44682856)

[2.2.3 Compliance of an invoice document instance 8](#_Toc44682857)

[3 Applying the PINT 8](#_Toc44682858)

[3.1 Shared busines terms 9](#_Toc44682859)

[3.1.1 Shared business terms (table) 9](#_Toc44682860)

[3.1.2 Parties 15](#_Toc44682861)

[3.1.3 Delivery Details (Date and Location) 16](#_Toc44682862)

[3.1.4 References 17](#_Toc44682863)

[3.1.5 Allowances and Charges 20](#_Toc44682864)

[3.1.6 Calculation 21](#_Toc44682865)

[3.1.7 Item information 22](#_Toc44682866)

[3.2 Aligned business terms 23](#_Toc44682867)

[3.2.1 Aligned business terms (table) 24](#_Toc44682868)

[3.2.2 Calculation of TAX 26](#_Toc44682869)

[3.2.3 TAX accounting currency 26](#_Toc44682870)

[3.2.4 Payment means information 27](#_Toc44682871)

[3.3 Distinct business terms 29](#_Toc44682872)

[4 Interoperability 29](#_Toc44682873)

[4.1 Sending an invoice 29](#_Toc44682874)

[4.2 Receiving an invoice 30](#_Toc44682875)

[4.3 Peppol network interoperability 30](#_Toc44682876)

[4.3.1 Examples 31](#_Toc44682877)

[4.3.2 SMP receiving capabilities 31](#_Toc44682878)

[5 Technical requirements 32](#_Toc44682879)

[5.1 Validation 32](#_Toc44682880)

[5.1.1 Technical structure 32](#_Toc44682881)

[5.1.2 PINT validation 32](#_Toc44682882)

[5.1.3 Aligned Invoice domain rules 33](#_Toc44682883)

[5.1.4 Further aligned and distinct rules. 33](#_Toc44682884)

[5.2 Syntax binding 33](#_Toc44682885)

[6 Code lists and identifiers 33](#_Toc44682886)

[6.1.1 Shared code lists 33](#_Toc44682887)

[6.1.2 Aligned code lists 37](#_Toc44682888)

[6.1.3 Code lists for identifier schemes 39](#_Toc44682889)

[7 Rules 40](#_Toc44682890)

[8 Annexes 43](#_Toc44682891)

# Introduction

The Peppol International Invoicing Model (PINT) is a semantic data model that defines a set of business terms in an invoice to be used in an international context.

The semantic definition of those business terms is shared between compliant users of the model.

## Objective

The objective of this specification is to define an international invoicing model that enables international exchange of electronic invoices between Peppol Authorities in different parts of the world while at the same time enabling them to implement support for their eInvoicing national requirements.

The primary objective of the International model is to develop a shared part that fosters interoperability. Enabling support for specific requirements will be attempted where possible but is secondary.

## Peppol BIS Billing 3.0

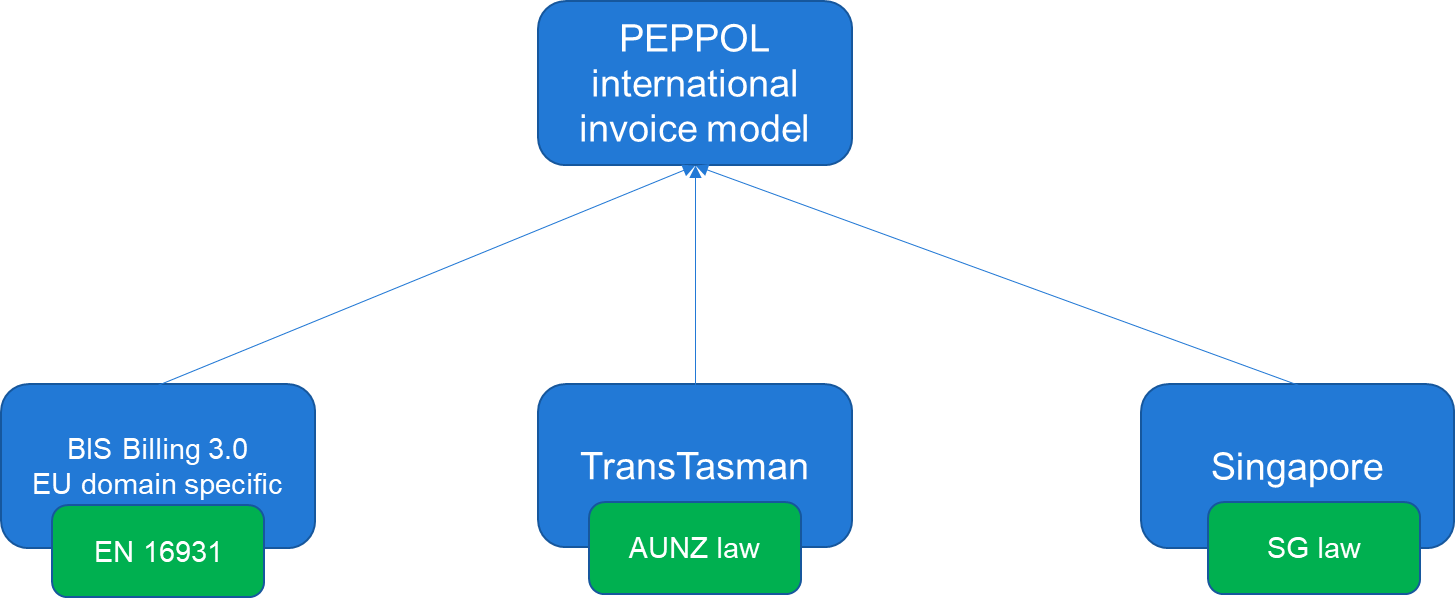
The Peppol BIS Billing 3.0 is a compliant CIUS on the EN 16931 European eInvoice standard. Consequently, those who can receive and process the Peppol BIS 3.0 are compliant to the Directive 2014/55 on eInvoicing in the European Public sector.

The EN 16931 eInvoicing standard is designed to support EN directives and legislation on invoicing, most importantly the EU Directive 112/2006 or VAT. As result the EN 16931 is in some areas too restrictive to be used by countries out side of the European Union. This is most relevant for tax related issues and payment means. In these the EN 16931 is focued on EU directives and the SEPA payment area, neither of which apply out side of the EU.

## Peppol International Invoice (PINT)

The design principle for the PINT is to follow the Peppol BIS Billing 3.0 as closely as possible. Where necessary the PINT will extend the semantic definition of business terms in the data model or add business terms, in order to enable support for non EU requirements.

Since the PINT is an extension on the Peppol BIS Billing 3.0 then the BIS Billing is by default a compliant restriction on the PINT. Electronic invoice specification in other countries and regions must be compliant to the PINT model.



## Glossary of terms

|  |  |
| --- | --- |
| Term | Definition |
| semantic data model | structured set of logically interrelated information elements |
| business term | label assigned to a given information element which is used as a primary reference |
| information element | semantic concept that can be defined independent of any representation in a syntax |
| electronic invoice | invoice that has been issued, transmitted, and received in a structured electronic format which allows for its automatic and electronic processing. |
| syntax | machine-readable language or dialect used to represent the information elements contained in an electronic document (e.g. an electronic invoice) |
| structured information element | information element that can be processed automatically |
| invoicing domain | a country or a region that share specific business and legal requirments |
| shared business terms | business terms which definition and rules are the same in all specifications that are compliant to the international invoicing model |
| aligned business terms | business terms that have a generalized definition that can be specialized (restricted) to support requirement in specific invoicing domains |
| distinct business terms | business terms that are added in specific invoicing domains |
| tax | When this term is used in business terms, rules etc. it refers to taxes that are applied to items at the time of sale, such as Value Added Tax (VAT), Goods and Service Tax (GST), Consumption tax, Sales tax. |
| identifier | character string used to establish the identity of, and distinguish uniquely, one instance of an object within an identification scheme from all other objects within the same scheme |
| identification scheme | collection of identifiers applicable for a given type of object governed under a common set of rules |
| compliant | some or all features of the Peppol international invoice model are used, and all rules of the Peppol international invoice model are respected |
| conformant | all rules of the Peppol international invoice model are respected, and some additional features not defined in the Peppol international invoice model are also used |

# Design

To enable interoperability there is a set of information elements that are shared between all users. These information elements shall not be specialized by anyone who claims conformance to the international model.

Besides the set of shared information elements, the Peppol international invoice model shall identify a set of generalized information elements that can be aligned across different domains or jurisdictions.

To provide for flexibility to support business requirements not identified in the PINT the model allows for adding distinct content.

## Layers

The Peppol International model is a layered model with two main layers and an external one.

|  |  |
| --- | --- |
| * Shared layer * Aligned layer * Distinct layer |  |

### Shared layer

The shared content of the semantic data model is the key for interoperability. It is intended to enable exchange of invoices across invoicing domains in a way that they can be processed automatically by the receiver, although it does not necessarily support all requirements of the sender. The main characteristics of the shared content are the following:

* It is defined and used in the same way in all invoicing domains.
* It applies common rules to the content which must be followed by all.
* It is enough for basic automation
  + Reading into ERP system.
  + Booking into accounts.
  + Order to invoice matching.

#### Shared business terms types

The main types of business terms that are shared are the following.

* + Invoice meta data
  + Trading parties
  + Items and prices.
  + References.

### Aligned layer

The aligned content of the semantic data model is defined in a generalized way allowing it to be specialized in each invoicing domain. The main characteristics of the aligned content are:

* It is defined in general terms but is expected to be given a more specialized definition in different invoicing domains.
* It can be understood in general terms by all domains.
* It contains no business rules, but rules can be added as part of the distinct specialization.
* The generalized definition of the requirements is not aimed to support automation of processing although some automation may be achieved.

#### Aligned business terms types

The main types of business terms that are aligned are the following.

* + Tax information.
  + Payment instructions.

### Distinct

The model recognizes that some invoicing domains may, for different reasons, require business terms that are not part of the PINT model.

* The distinct content may not necessarily be understood by a receiver in a different invoicing domain.

#### Content that may require distinct business terms.

* + invoice domain specific legislation and practices.
  + sectoral legislation and practices.

## Compliance

Compliance to the Peppol international invoicing model is measured on three levels.

* The compliance of the specialized implementation of the model.
* Compliance of the receiving and sending parties.
* Compliance of the document instance.

### Compliance of the specialized implementations.

A specialized specification that is compliant to the Peppol International Invoicing model shall only include rules that result in a document instance that is compliant with the Peppol International model when validated by the model’s PINT artefacts alone. The documentation of the specification shall fulfil the following requirements.

* the specification shall clearly state what business functions and/or legal requirements it is intended to support.
* the specification shall clearly state its issuer and responsible 'governor';
* the specification shall clearly state in what way it differs from the Peppol International Invoicing model, either by documenting the difference only or by specifically pointing out what the differences are.
* any resulting invoice document instance shall be compliant to Peppol International Model.
* the specification and, when relevant, its version shall be uniquely identifiable both for referencing and for identification in processing; (specification id)
* the specification shall state its underlying specifications (the Peppol International model as well as other specifications that it may build upon);
* the syntax binding of a specification shall follow the syntax binding methodology defined in CEN/TS 16931-3-1.

### Compliance of sending and receiving party

* A sending party may claim compliance to the Peppol International model if he sends invoices that comply with the rules of the Peppol International Invoice when applied without any specialized rules even if that document may at the same time comply any set of specialized rules.
* A receiving party may only claim compliance to the Peppol international model if he accepts all invoices that comply with the rules of the Peppol International Invoice when applied without any specialized rules. This means that he shall be able to receive from any specialized implementation of the Peppol international model.

### Compliance of an invoice document instance

* An invoice document instance is compliant to the PINT model if it respects all rules as they are defined for the shared part.

# Applying the PINT

It will be applied in different invoicing domains through domain specific specification that are compliant to the PINT.

A compliant invoicing domain specific specification shall contain the shared part of the PINT specification without any modifications or restrictions.

It shall also contain the aligned part of the PINT but those business terms may be restricted as defined in section 3.2 on Aligned content.

Restrictions may be of the following types.

* The generalized semantic specification of a business term can be specilized as long as that specialization falls within the general specification. As example, if a business term is defined as being TAX that can be specilized as VAT or GST since both of these are special types of taxes.
* The cardinality of the business terms can be restricted. This includes
  + Restrict optional elements to become mandatory.
  + Restrict unbounded terms to become allowed for specific number of times, e.g. once.

## Shared busines terms

In the subchapters below you find examples of selected parts of the transaction. Please also look into the [Detailed UBL message guideline] for details on all elements and attributes, and their rules and use of code lists.

### Shared business terms (table)

| ID | BT | Desc. |
| --- | --- | --- |
| ibt-001 | Invoice number | A unique identification of the Invoice. |
| ibt-002 | Invoice issue date | The date when the Invoice was issued. |
| ibt-003 | Invoice type code | A code specifying the functional type of the Invoice. |
| ibt-005 | Invoice currency code | The currency in which all Invoice amounts are given, except for the Total TAX amount in accounting currency. |
| ibt-009 | Payment due date | The date when the payment is due. |
| ibt-010 | Buyer reference | An identifier assigned by the Buyer used for internal routing purposes. |
| ibt-011 | Project reference | The identification of the project the invoice refers to |
| ibt-012 | Contract reference | The identification of a contract. |
| ibt-013 | Purchase order reference | An identifier of a referenced purchase order, issued by the Buyer. |
| ibt-014 | Sales order reference | An identifier of a referenced sales order issued by the Seller. |
| ibt-015 | Receiving advice reference | An identifier of a referenced receiving advice. |
| ibt-016 | Despatch advice reference | An identifier of a referenced despatch advice. |
| ibt-017 | Tender or lot reference | The identification of the call for tender or lot the invoice relates to. |
| ibt-017 | Invoiced object identifier | An identifier for an object on which the invoice is based, given by the Seller. |
| ibt-017-1 | The identification scheme identifier of the Invoiced object identifier. | If it may be not clear for the receiver what scheme is used for the identifier, a conditional scheme identifier should be used that shall be chosen from the UNTDID 1153 code list [6] entries. |
| ibt-019 | Buyer accounting reference | A textual value that specifies where to book the relevant data into the Buyer's financial accounts. |
| ibt-020 | Payment terms | A textual description of the payment terms that apply to the amount due for payment (Including description of possible penalties). |
| ibg-01 | INVOICE NOTE | A group of business terms providing textual notes that are relevant for the invoice, together with an indication of the note subject. |
| ibt-021 | Invoice note subject code | The subject of the textual note in EN BT-22. |
| ibt-022 | Invoice note | A textual note that gives unstructured information that is relevant to the Invoice as a whole. |
| ibg-02 | PROCESS CONTROL | A group of business terms providing information on the business process and rules applicable to the Invoice document. |
| ibt-023 | Business process type | Identifies the business process context in which the transaction appears, to enable the Buyer to process the Invoice in an appropriate way. |
| ibt-024 | Specification identifier | An identification of the specification containing the total set of rules regarding semantic content, cardinalities and business rules to which the data contained in the instance document conforms. |
| ibg-03 | PRECEDING INVOICE REFERENCE | *A group of business terms providing information on one or more preceding Invoices.* |
| ibt-025 | Preceding Invoice reference | The identification of an Invoice that was previously sent by the Seller. |
| ibt-026 | Preceding Invoice issue date | The date when the Preceding Invoice was issued. |
| ibg-04 | SELLER | A group of business terms providing information about the Seller. |
| ibg-05 | SELLER POSTAL ADDRESS | A group of business terms providing information about the address of the Seller. |
| ibt-027 | Seller name | The full formal name by which the Seller is registered in the national registry of legal entities or as a Taxable person or otherwise trades as a person or persons. |
| ibt-028 | Seller trading name | A name by which the Seller is known, other than Seller name (also known as Business name). |
| ibt-029 | Seller identifier | An identification of the Seller. |
| ibt-29-1 | Scheme identifier | If used, the identification scheme identifier shall be chosen from the entries of the list published by the ISO/IEC 6523 maintenance agency. |
| ibt-030 | Seller legal registration identifier | An identifier issued by an official registrar that identifies the Seller as a legal entity or person. |
| ibt-30-1 | Scheme identifier | If used, the identification scheme shall be chosen from the entries of the list published by the ISO/IEC 6523 maintenance agency. |
| ibt-033 | Seller additional legal information | Additional legal information relevant for the Seller. |
| ibt-034 | Seller electronic address | Identifies the Seller's electronic address to which the application level response to the invoice may be delivered. |
| ibt-34-1 | Scheme identifier | The scheme identifier shall be chosen from a list to be maintained by the Connecting Europe Facility. |
| ibt-035 | Seller address line 1 | The main address line in an address. |
| ibt-036 | Seller address line 2 | An additional address line in an address that can be used to give further details supplementing the main line. |
| ibt-162 | Seller address line 3 | An additional address line in an address that can be used to give further details supplementing the main line. |
| ibt-037 | Seller city | The common name of the city, town or village, where the Seller address is located. |
| ibt-038 | Seller post code | The identifier for an addressable group of properties according to the relevant postal service. |
| ibt-039 | Seller country subdivision | The subdivision of a country. |
| ibt-040 | Seller country code | A code that identifies the country. |
| ibg-06 | SELLER CONTACT | A group of business terms providing contact information about the Seller. |
| ibt-041 | Seller contact point | A contact point for a legal entity or person. |
| ibt-042 | Seller contact telephone number | A phone number for the contact point. |
| ibt-043 | Seller contact email address | An e-mail address for the contact point. |
| ibg-07 | BUYER | A group of business terms providing information about the Buyer. |
| ibt-044 | Buyer name | The full name of the Buyer. |
| ibt-045 | Buyer trading name | A name by which the Buyer is known, other than Buyer name (also known as Business name). |
| ibt-046 | Buyer identifier | An identifier of the Buyer. |
| ibt-46-1 | Scheme identifier | If used, the identification scheme shall be chosen from the entries of the list published by the ISO/IEC 6523 maintenance agency. |
| ibt-047 | Buyer legal registration identifier | An identifier issued by an official registrar that identifies the Buyer as a legal entity or person. |
| ibt-47-1 | Scheme identifier | If used, the identification scheme shall be chosen from the entries of the list published by the ISO/IEC 6523 maintenance agency. |
| ibt-049 | Buyer electronic address | Identifies the Buyer's electronic address to which the invoice is delivered. |
| ibt-49-1 | Scheme identifier | The scheme identifier shall be chosen from a list to be maintained by the Connecting Europe Facility. |
| ibg-08 | BUYER POSTAL ADDRESS | A group of business terms providing information about the postal address for the Buyer. |
| ibt-050 | Buyer address line 1 | The main address line in an address. |
| ibt-051 | Buyer address line 2 | An additional address line in an address that can be used to give further details supplementing the main line. |
| ibt-163 | Buyer address line 3 | An additional address line in an address that can be used to give further details supplementing the main line. |
| ibt-052 | Buyer city | The common name of the city, town or village, where the Buyer's address is located. |
| ibt-053 | Buyer post code | The identifier for an addressable group of properties according to the relevant postal service. |
| ibt-054 | Buyer country subdivision | The subdivision of a country. |
| ibt-055 | Buyer country code | A code that identifies the country. |
| ibg-09 | BUYER CONTACT | A group of business terms providing contact information relevant for the Buyer. |
| ibt-056 | Buyer contact point | A contact point for a legal entity or person. |
| ibt-057 | Buyer contact telephone number | A phone number for the contact point. |
| ibt-058 | Buyer contact email address | An e-mail address for the contact point. |
| ibg-10 | PAYEE | A group of business terms providing information about the Payee, i.e. the role that receives the payment. |
| ibt-059 | Payee name | The name of the Payee. |
| ibt-060 | Payee identifier | An identifier for the Payee. |
| ibt-60-1 | Scheme identifier | If used, the identification scheme shall be chosen from the entries of the list published by the ISO/IEC 6523 maintenance agency. |
| ibt-061 | Payee legal registration identifier | An identifier issued by an official registrar that identifies the Payee as a legal entity or person. |
| ibt-61-1 | Scheme identifier | If used, the identification scheme shall be chosen from the entries of the list published by the ISO/IEC 6523 maintenance agency. |
| ibg-11 | SELLER TAX REPRESENTATIVE PARTY | A group of business terms providing information about the Seller's tax representative. |
| ibt-062 | Seller tax representative name | The full name of the Seller's tax representative party. |
| ibg-12 | SELLER TAX REPRESENTATIVE POSTAL ADDRESS | A group of business terms providing information about the postal address for the tax representative party. |
| ibt-064 | Tax representative address line 1 | The main address line in an address. |
| ibt-065 | Tax representative address line 2 | An additional address line in an address that can be used to give further details supplementing the main line. |
| ibt-164 | Tax representative address line 3 | An additional address line in an address that can be used to give further details supplementing the main line. |
| ibt-066 | Tax representative city | The common name of the city, town or village, where the tax representative address is located. |
| ibt-067 | Tax representative post code | The identifier for an addressable group of properties according to the relevant postal service. |
| ibt-068 | Tax representative country subdivision | The subdivision of a country. |
| ibt-069 | Tax representative country code | A code that identifies the country. |
| ibg-13 | DELIVERY INFORMATION | A group of business terms providing information about where and when the goods and services invoiced are delivered. |
| ibt-070 | Deliver to party name | The name of the party to which the goods and services are delivered. |
| ibt-071 | Deliver to location identifier | An identifier for the location at which the goods and services are delivered. |
| ibt-71-1 | Scheme identifier | If used, the identification scheme shall be chosen from the entries of the list published by the ISO/IEC 6523 maintenance agency. |
| ibt-072 | Actual delivery date | the date on which the supply of goods or services was made or completed. |
| ibg-14 | INVOICING PERIOD | A group of business terms providing information on the invoice period. |
| ibt-073 | Invoicing period start date | The date when the Invoice period starts. |
| ibt-074 | Invoicing period end date | The date when the Invoice period ends. |
| ibg-15 | DELIVER TO ADDRESS | A group of business terms providing information about the address to which goods and services invoiced were or are delivered. |
| ibt-075 | Deliver to address line 1 | The main address line in an address. |
| ibt-076 | Deliver to address line 2 | An additional address line in an address that can be used to give further details supplementing the main line. |
| ibt-165 | Deliver to address line 3 | An additional address line in an address that can be used to give further details supplementing the main line. |
| ibt-077 | Deliver to city | The common name of the city, town or village, where the deliver to address is located. |
| ibt-078 | Deliver to post code | The identifier for an addressable group of properties according to the relevant postal service. |
| ibt-079 | Deliver to country subdivision | The subdivision of a country. |
| ibt-080 | Deliver to country code | A code that identifies the country. |
| ibg-16 | PAYMENT INSTRUCTIONS | A group of business terms providing information about the payment. |
| ibt-081 | Payment means type code | The means, expressed as code, for how a payment is expected to be or has been settled. |
| ibg-17 | CREDIT TRANSFER | A group of business terms to specify credit transfer payments. |
|  | Branch identifier |  |
|  | Address |  |
| ibg-18 | PAYMENT CARD INFORMATION | A group of business terms providing information about card used for payment contemporaneous with invoice issuance. |
| ibg-19 | DIRECT DEBIT | A group of business terms to specify a direct debit. |
| ibg-20 | DOCUMENT LEVEL ALLOWANCES | A group of business terms providing information about allowances applicable to the Invoice as a whole. |
| ibt-092 | Document level allowance amount | The amount of an allowance, without TAX. |
| ibt-093 | Document level allowance base amount | The base amount that may be used, in conjunction with the document level allowance percentage, to calculate the document level allowance amount. |
| ibt-094 | Document level allowance percentage | The percentage that may be used, in conjunction with the document level allowance base amount, to calculate the document level allowance amount. |
| ibt-097 | Document level allowance reason | The reason for the document level allowance, expressed as text. |
| ibt-098 | Document level allowance reason code | The reason for the document level allowance, expressed as a code. |
| ibg-21 | DOCUMENT LEVEL CHARGES | A group of business terms providing information about charges and taxes other than TAX, applicable to the Invoice as a whole. |
| ibt-099 | Document level charge amount | The amount of a charge, without TAX. |
| ibt-100 | Document level charge base amount | The base amount that may be used, in conjunction with the document level charge percentage, to calculate the document level charge amount. |
| ibt-101 | Document level charge percentage | The percentage that may be used, in conjunction with the document level charge base amount, to calculate the document level charge amount. |
| ibt-104 | Document level charge reason | The reason for the document level charge, expressed as text. |
| ibt-105 | Document level charge reason code | The reason for the document level charge, expressed as a code. |
| ibg-22 | DOCUMENT TOTALS | A group of business terms providing the monetary totals for the Invoice. |
| ibt-106 | Sum of Invoice line net amount | Sum of all Invoice line net amounts in the Invoice. |
| ibt-107 | Sum of allowances on document level | Sum of all allowances on document level in the Invoice. |
| ibt-108 | Sum of charges on document level | Sum of all charges on document level in the Invoice. |
| ibt-109 | Invoice total amount without TAX | The total amount of the Invoice without TAX. |
| ibt-110 | Invoice total TAX amount | The total TAX amount for the Invoice. |
| ibt-112 | Invoice total amount with TAX | The total amount of the Invoice with tax. |
| ibt-113 | Paid amount | The sum of amounts which have been paid in advance. |
| ibt-114 | Rounding amount | The amount to be added to the invoice total to round the amount to be paid. |
| ibt-115 | Amount due for payment | The outstanding amount that is requested to be paid. |
| ibg-23 | TAX BREAKDOWN | A group of business terms providing information about TAX breakdown by different categories, rates and exemption reasons |
| ibg-24 | ADDITIONAL SUPPORTING DOCUMENTS | A group of business terms providing information about additional supporting documents substantiating the claims made in the Invoice. |
| ibt-122 | Supporting document reference | An identifier of the supporting document. |
| ibt-123 | Supporting document description | A description of the supporting document. |
| ibt-124 | External document location | The URL (Uniform Resource Locator) that identifies where the external document is located. |
| ibt-125 | Attached document | An attached document embedded as binary object or sent together with the invoice. |
| ibt-125-1 | Attached document Mime code | Allowed mime codes: - application/pdf - image/png - image/jpeg - text/csv - application/vnd.openxmlformats-officedocument.spreadsheetml.sheet - application/vnd.oasis.opendocument. spreadsheet |
| ibt-125-2 | Attached document Filename |  |
| ibg-25 | INVOICE LINE | A group of business terms providing information on individual Invoice lines. |
| ibt-126 | Invoice line identifier | A unique identifier for the individual line within the Invoice. |
| ibt-127 | Invoice line note | A textual note that gives unstructured information that is relevant to the Invoice line. |
| ibt-128 | Invoice line object identifier | An identifier for an object on which the invoice line is based, given by the Seller. |
| ibt-128-1 | Scheme identifier | If it may be not clear for the receiver what scheme is used for the identifier, a conditional scheme identifier should be used that shall be chosen from the UNTDID 1153 code list [6] entries. |
| ibt-129 | Invoiced quantity | The quantity of items (goods or services) that is charged in the Invoice line. |
| ibt-130 | Invoiced quantity unit of measure code | The unit of measure that applies to the invoiced quantity. |
| ibt-131 | Invoice line net amount | The total amount of the Invoice line. |
| ibt-132 | Referenced purchase order line reference | An identifier for a referenced line within a purchase order, issued by the Buyer. |
| ibt-133 | Invoice line Buyer accounting reference | A textual value that specifies where to book the relevant data into the Buyer's financial accounts. |
| ibg-26 | INVOICE LINE PERIOD | A group of business terms providing information about the period relevant for the Invoice line. |
| ibt-134 | Invoice line period start date | The date when the Invoice period for this Invoice line starts. |
| ibt-135 | Invoice line period end date | The date when the Invoice period for this Invoice line ends. |
| ibg-27 | INVOICE LINE ALLOWANCES | A group of business terms providing information about allowances applicable to the individual Invoice line. |
| ibt-136 | Invoice line allowance amount | The amount of an allowance, without TAX. |
| ibt-137 | Invoice line allowance base amount | The base amount that may be used, in conjunction with the Invoice line allowance percentage, to calculate the Invoice line allowance amount. |
| ibt-138 | Invoice line allowance percentage | The percentage that may be used, in conjunction with the Invoice line allowance base amount, to calculate the Invoice line allowance amount. |
| ibt-139 | Invoice line allowance reason | The reason for the Invoice line allowance, expressed as text. |
| ibt-140 | Invoice line allowance reason code | The reason for the Invoice line allowance, expressed as a code. |
| ibg-28 | INVOICE LINE CHARGES | A group of business terms providing information about charges and taxes other than TAX applicable to the individual Invoice line. |
| ibt-141 | Invoice line charge amount | The amount of a charge, without TAX. |
| ibt-142 | Invoice line charge base amount | The base amount that may be used, in conjunction with the Invoice line charge percentage, to calculate the Invoice line charge amount. |
| ibt-143 | Invoice line charge percentage | The percentage that may be used, in conjunction with the Invoice line charge base amount, to calculate the Invoice line charge amount. |
| ibt-144 | Invoice line charge reason | The reason for the Invoice line charge, expressed as text. |
| ibt-145 | Invoice line charge reason code | The reason for the Invoice line charge, expressed as a code. |
| ibg-29 | PRICE DETAILS | A group of business terms providing information about the price applied for the goods and services invoiced on the Invoice line. |
| ibt-146 | Item net price | The price of an item, exclusive of TAX, after subtracting item price discount. |
| ibt-147 | Item price discount | The total discount subtracted from the Item gross price to calculate the Item net price. |
| ibt-148 | Item gross price | The unit price, exclusive of TAX, before subtracting Item price discount. |
| ibt-149 | Item price base quantity | The number of item units to which the price applies. |
| ibt-150 | Item price base quantity unit of measure code | The unit of measure that applies to the Item price base quantity. |
| ibg-30 | LINE TAX INFORMATION | A group of business terms providing information about the TAX applicable for the goods and services invoiced on the Invoice line. |
| ibg-31 | ITEM INFORMATION | A group of business terms providing information about the goods and services invoiced. |
| ibt-153 | Item name | A name for an item. |
| ibt-154 | Item description | A description for an item. |
| ibt-155 | Item Seller's identifier | An identifier, assigned by the Seller, for the item. |
| ibt-156 | Item Buyer's identifier | An identifier, assigned by the Buyer, for the item. |
| ibt-157 | Item standard identifier | An item identifier based on a registered scheme. |
| ibt-157-1 | Scheme identifier | The identification scheme shall be identified from the entries of the list published by the ISO/IEC 6523 maintenance agency. |
| ibt-158 | Item classification identifier | A code for classifying the item by its type or nature. |
| ibt-158-1 | Scheme identifier | The identification scheme shall be chosen from the entries in UNTDID 7143 [6]. |
| ibt-158-2 | Scheme version identifier |  |
| ibt-159 | Item country of origin | The code identifying the country from which the item originates. |
| ibg-32 | ITEM ATTRIBUTES | A group of business terms providing information about properties of the goods and services invoiced. |
| ibt-160 | Item attribute name | The name of the attribute or property of the item. |
| ibt-161 | Item attribute value | The value of the attribute or property of the item. |

### Parties

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

#### Seller (AccountingSupplierParty)

Seller is mandatory information and provided in element cac:AccountingSupplierParty

#### Buyer (AccountingCustomerParty)

Buyer is mandatory information and provided in element cac:AccountingCustomerParty

#### Payment receiver (PayeeParty)

Payment receiver is optional information. If this information is not supplied, the seller is the payment receiver. When payee information is sent this is indicating that a factoring situation is being documented.

#### UBL example for party information

Following is an example of party information for a seller. Party information for other parties is identically structured but the details and mandatory element differ as defined in the data model.

<cac:AccountingSupplierParty>

<cac:Party>

<cbc:EndpointID schemeID="0088">**7300010000001**</cbc:EndpointID>

<cac:PartyIdentification>

<cbc:ID schemeID="0088">**7300010000001**</cbc:ID>

</cac:PartyIdentification>

<cac:PartyName>

<cbc:Name>**SupplierTradingName Ltd.**</cbc:Name>

</cac:PartyName>

<cac:PostalAddress>

<cbc:StreetName>**Main street 1**</cbc:StreetName>

<cbc:AdditionalStreetName>**Postbox 123**</cbc:AdditionalStreetName>

<cbc:CityName>**London**</cbc:CityName>

<cbc:PostalZone>**GB 123 EW**</cbc:PostalZone>

<cbc:CountrySubentity>**West London district**</cbc:CountrySubentity>

<cac:AddressLine>

<cbc:Line>**Third address line**</cbc:Line>

</cac:AddressLine>

<cac:Country>

<cbc:IdentificationCode>**GB**</cbc:IdentificationCode>

</cac:Country>

</cac:PostalAddress>

<cac:PartyTaxScheme>

<cbc:CompanyID>**GB76576657**</cbc:CompanyID>

<cac:TaxScheme>

<cbc:ID>**VAT**</cbc:ID>

</cac:TaxScheme>

</cac:PartyTaxScheme>

<cac:PartyTaxScheme>

<cbc:CompanyID>**TaxRegistrationID**</cbc:CompanyID>

<cac:TaxScheme>

<cbc:ID>**TAX**</cbc:ID>

</cac:TaxScheme>

</cac:PartyTaxScheme>

<cac:PartyLegalEntity>

<cbc:RegistrationName>**SupplierOfficialName Ltd**</cbc:RegistrationName>

<cbc:CompanyID>**GB983294**</cbc:CompanyID>

<cbc:CompanyLegalForm>**Private Limited Company**</cbc:CompanyLegalForm>

</cac:PartyLegalEntity>

<cac:Contact>

<cbc:Name>**John Doe**</cbc:Name>

<cbc:Telephone>**9384203984**</cbc:Telephone>

<cbc:ElectronicMail>**john.doe@foo.bar**</cbc:ElectronicMail>

</cac:Contact>

</cac:Party>

### Delivery Details (Date and Location)

Delivery details may be given at document level.

Place and date of delivery is recommended, and should be sent unless this does not affect the ability to ensure the correctness of the invoice.

The delivery element contains information on name, address and delivery location identifier (cac:Delivery/cac:DeliveryLocation/cbc: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.

UBL example of delivery information

<cac:Delivery>

<cbc:ActualDeliveryDate>**2017-11-01**</cbc:ActualDeliveryDate>

<cac:DeliveryLocation>

<cbc:ID schemeID="0088">**7300010000001**</cbc:ID>

<cac:Address>

<cbc:StreetName>**Delivery street 2**</cbc:StreetName>

<cbc:AdditionalStreetName>**Building 56**</cbc:AdditionalStreetName>

<cbc:CityName>**Stockholm**</cbc:CityName>

<cbc:PostalZone>**21234**</cbc:PostalZone>

<cac:AddressLine>

<cbc:Line>**Gate 15**</cbc:Line>

</cac:AddressLine>

<cac:Country>

<cbc:IdentificationCode>**SE**</cbc:IdentificationCode>

</cac:Country>

</cac:Address>

</cac:DeliveryLocation>

<cac:DeliveryParty>

<cac:PartyName>

<cbc:Name>**Delivery party Name**</cbc:Name>

</cac:PartyName>

</cac:DeliveryParty>

</cac:Delivery>

### References

Support for invoice verification is a key function of an invoice. The invoice should provide sufficient information to look up relevant existing documentation, electronic or paper.

Any reference element should contain valid information, if you do not have a reference, the element should not be present in the instance document.

The invoice and credit note transactions supports the following references to existing documentation:

#### Purchase order and sales order reference

The purchase order is conditional. If order reference exist, use that, else use Buyer reference (see Buyer reference).

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

If order reference is stated at header level, the order reference element on line level can be used to state the order line numbers.

A sales order is issued by the seller, confirming the sale of specified products.

In the invoice, both a purchase order and a sales order reference can be given, but be aware that an invoice instance cannot have a sales order reference, without the corresponding purchase order reference.

UBL example or order and sales order reference.

<cac:OrderReference>

<cbc:ID>**o-998877**</cbc:ID>

<cbc:SalesOrderID>**so-12343**</cbc:SalesOrderID>

</cac:OrderReference>

#### Purchase order reference

#### Sales order reference

#### Buyer reference

The buyer reference, known as Your ref, is conditional. An invoice shall have either the buyer reference or the order reference (see Purchase order and sales order reference)

The element is used for the reference of who ordered the products/services. Example being the name of the person ordering, employee number or a code identifying this person or department/group. Your ref is often used for internal routing at recipient, and hence it is important to fill this element with the correct values according to the need of the recipient.

If neither buyer reference nor a reference to an order is supplied by the customer, the name of the person ordering or appointed for the customer can be supplied in buyer reference if known by the supplier.

When reference is provided by the customer, the correct element shall contain the provided reference.

UBL example of buyer reference

<cbc:BuyerReference>**0150abc**</cbc:BuyerReference>

#### Invoiced object identifier

The invoiced object identifier is the identifier for an object on which the invoice is based, given by the Seller. Examples may be a subscription number, telephone number, meter point, vehicle, person etc., as applicable.

If it is not clear to the receiver what scheme is used for the identifier, a conditional scheme identifier should be used, that shall be chosen from the Invoiced object identifier scheme.

The invoiced object reference is provided by using the element cac:AdditionalDocumentReference with the document type code = 130

UBL example of invoiced object identifier

<cac:AdditionalDocumentReference>

<cbc:ID schemeID="ABT">**DR35141**</cbc:ID>

<cbc:DocumentTypeCode>**130**</cbc:DocumentTypeCode>

</cac:AdditionalDocumentReference>

Scheme identifier from UN/CEFACT 1153 code list

Document type code shall be ´130´ to indicate Invoiced object

#### Contract reference

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

UBL example of contract reference

<cac:ContractDocumentReference>

<cbc:ID>**framework no 1**</cbc:ID>

</cac:ContractDocumentReference>

#### Despatch and receipt advice references

To reference or match an invoice to a despatch or receipt advice use the following elements:

UBL example of despatch and receipt advice

<cac:DespatchDocumentReference>

<cbc:ID>**despadv-3**</cbc:ID>

</cac:DespatchDocumentReference>

<cac:ReceiptDocumentReference>

<cbc:ID>**resadv-1**</cbc:ID>

</cac:ReceiptDocumentReference>

#### Despatch advice

#### Receipt advice

#### Tender reference

To identify the call for tender or lot the invoice relates to, use the 'OriginatorDocumentReference'. The identifier is, in most cases, the Procurement Procedure Identifier.

UBL example of tender reference

<cac:OriginatorDocumentReference>

<cbc:ID>**ppid-123**</cbc:ID>

</cac:OriginatorDocumentReference>

#### Project reference

The project reference is optional to use, and is sent in an invoice in the element cac:ProjectReference/cbc:ID. In a credit note, this element does not exist, and project reference is sent by using the element cac:AdditionalDocumentReference[cbc:DocumentTypeCode='50']/cbc:ID.

NOTE

When sending the project reference, only the cbc:ID and the cbc:DocumentTypeCode are allowed in the cac:AdditionalDocumentReference element.

UBL example of proejct reference in an invoice

<cac:ProjectReference>

<cbc:ID>**project333**</cbc:ID>

</cac:ProjectReference>

UBL example of project reference in a credit note

<cac:AdditionalDocumentReference>

<cbc:ID>**p-2347234**</cbc:ID>

<cbc:DocumentTypeCode>**50**</cbc:DocumentTypeCode>

</cac:AdditionalDocumentReference>

Code 50 indicating this is a project reference

The project reference identifier

#### Preceding invoice references

A credit note or negative invoice can refer to one or more initial invoice(s). This is done in the business group BG-3 Preceding invoice reference, providing the invoice number and issue date. The issue date shall be provided in case the preceding invoice reference is not unique.

In case correction applies to a large number of invoices, the invoicing period (BG-14), as necessary combined with a clarifying invoice note (BT-22), may instead be be given at document level.

UBL example of preceding invoice information

<cac:BillingReference>

<cac:InvoiceDocumentReference>

<cbc:ID>**123**</cbc:ID>

<cbc:IssueDate>**2017-10-20**</cbc:IssueDate>

</cac:InvoiceDocumentReference>

</cac:BillingReference>

<cac:BillingReference>

<cac:InvoiceDocumentReference>

<cbc:ID>**124**</cbc:ID>

</cac:InvoiceDocumentReference>

</cac:BillingReference>

The identifier is mandatory if cac:BillingReference is provided

Issue date shall be filled if the invoice reference is not unique

Repeat the cac:BillingReference to add several preceding invoice references

### Allowances and Charges

The Invoice and credit note transactions has elements for Allowance/charge on 3 levels.

The element cac:AllowanceCharge with sub element cbc:ChargeIndicator indicates whether the instance is a charge (true) or an allowance (false).

The header level

Applies to the whole invoice and is included in the calculation of the invoice total amount.

* Several allowances and charges may be supplied
* Specification of VAT for allowances and charges, cac:TaxCategory with sub elements, shall be supplied
* The sum of all allowances and charges on the header level shall be specified in cbc:AllowanceTotalAmount and cbc:ChargeTotalAmount respectively. See UBL syntax calculation formulas

The line level

Applies to the line level and is included in the calculation of the line amount.

* Several allowances and charges may be supplied
* Specification of VAT for allowances and charges shall not be specified, as the VAT category stated for the invoice line itself, applies also to the allowances or charges of that line.
* The sum of all allowances and charges on the line level shall be taken into account, subtracted or added, when calculating the line extension amount . These line level allowances and charges shall not be calculated into the header level elements.

The line level Price element

A way to inform the buyer how the price is set. Is also relevant if the seller or buyer want to post the allowance in their accounting systems. The price itself shall always be the net price, i.e. the base amount reduced with a discount (allowance).

* Only one occurence of allowance (discount) is allowed.
* Specification of VAT for allowance shall not be specified
* Allowance related to Price shall not be part of any other calculations.
* Allowance related to Price may specify amount and the base amount.

Further details of the calculation of allowance/charge amount, can be found in Calculation of allowance/charge amount

UBL example of Allowances and Charges on the document level

<cac:AllowanceCharge>

<cbc:ChargeIndicator>**true**</cbc:ChargeIndicator>

<cbc:AllowanceChargeReasonCode>**FC**</cbc:AllowanceChargeReasonCode>

<cbc:AllowanceChargeReason>**Freight service**</cbc:AllowanceChargeReason>

<cbc:MultiplierFactorNumeric>**2**</cbc:MultiplierFactorNumeric>

<cbc:Amount currencyID="EUR">**20**</cbc:Amount>

<cbc:BaseAmount currencyID="EUR">**1000**</cbc:BaseAmount>

<cac:TaxCategory>

<cbc:ID>**S**</cbc:ID>

<cbc:Percent>**25**</cbc:Percent>

<cac:TaxScheme>

<cbc:ID>**VAT**</cbc:ID>

</cac:TaxScheme>

</cac:TaxCategory>

</cac:AllowanceCharge>

<cac:AllowanceCharge>

<cbc:ChargeIndicator>**false**</cbc:ChargeIndicator>

<cbc:AllowanceChargeReasonCode>**65**</cbc:AllowanceChargeReasonCode>

<cbc:AllowanceChargeReason>**Production error discount**</cbc:AllowanceChargeReason>

<cbc:Amount currencyID="EUR">**10**</cbc:Amount>

<cac:TaxCategory>

<cbc:ID>**S**</cbc:ID>

<cbc:Percent>**25**</cbc:Percent>

<cac:TaxScheme>

<cbc:ID>**VAT**</cbc:ID>

</cac:TaxScheme>

</cac:TaxCategory>

</cac:AllowanceCharge>

ChargeIndicator = true to indicate a charge

ChargeIndicator = false to indicate an allowance

Base amount, to be used with the percentage to calculate the amount

Charge percentage

Amount=Base amount×(Percentage÷100)

UBL example of Allowances and Charges on invoice line

<cac:AllowanceCharge>

<cbc:ChargeIndicator>**true**</cbc:ChargeIndicator>

<cbc:AllowanceChargeReasonCode>**CG**</cbc:AllowanceChargeReasonCode>

<cbc:AllowanceChargeReason>**Cleaning**</cbc:AllowanceChargeReason>

<cbc:MultiplierFactorNumeric>**10**</cbc:MultiplierFactorNumeric>

<cbc:Amount currencyID="EUR">**1**</cbc:Amount>

<cbc:BaseAmount currencyID="EUR">**10**</cbc:BaseAmount>

</cac:AllowanceCharge>

<cac:AllowanceCharge>

<cbc:ChargeIndicator>**false**</cbc:ChargeIndicator>

<cbc:AllowanceChargeReasonCode>**95**</cbc:AllowanceChargeReasonCode>

<cbc:AllowanceChargeReason>**Discount**</cbc:AllowanceChargeReason>

<cbc:Amount currencyID="EUR">**101**</cbc:Amount>

</cac:AllowanceCharge>

### Calculation

The following calculation is applied to the PINT invoice

|  |  |  |
| --- | --- | --- |
| BT-106 | Sum of invoice line net amounts | ∑ (BT-131: Invoice line net amount) |
| BT-107 | Sum of allowances on document level | ∑ (BT-92: Document level allowance amount) |
| BT-108 | Sum of charges on document level | ∑ (BT-99: Document level charge amount) |
| BT-109 | Invoice total amount without TAX | BT-106: Sum of invoice line net amounts − BT-107: Sum of allowances on document level + BT-108: Sum of charges on document level |
| BT-110 | Invoice total TAX amount | ∑ (BT-117: TAX category tax amount) |
| BT-112 | Invoice total amount with TAX | BT-109: Invoice total amount without TAX  + BT-110 Invoice total TAX amount |
| BT-115 | Amount due for payment | BT-112: Invoice total amount with TAX − BT-113: Paid amount + BT-114: Rounding amount |

#### Rounding

To minimize the risk of differences due to rounding there are no rounding requirements in the PINT except that the amount due for payment must be rounded to maximum two digits.

### Item information

#### Item identifiers

In an invoice line the seller item identifier, the buyer item identifier and the standard item identifier can be provided. For sellers and buyers item identifiers, no scheme attribute is used, whilst the schemeID is mandatory for the standard item identification, and must be from the ISO 6523 ICD list.

UBL example of item identifiers

<cac:Item>

<!-- Code omitted for clarity -->

<cac:BuyersItemIdentification>

<cbc:ID>**b-13214**</cbc:ID>

</cac:BuyersItemIdentification>

<cac:SellersItemIdentification>

<cbc:ID>**97iugug876**</cbc:ID>

</cac:SellersItemIdentification>

<cac:StandardItemIdentification>

<cbc:ID schemeID="0160">**97iugug876**</cbc:ID>

</cac:StandardItemIdentification>

<!-- Code omitted for clarity -->

#### Item classification

Several different item classification codes can be provided per invoice line, and the codes must be from one of the classification schemes in code list UNCL7143.

UBL example of using CPV

<cac:CommodityClassification>

<cbc:ItemClassificationCode listID="STI">**09348023**</cbc:ItemClassificationCode>

</cac:CommodityClassification>

listID must be from UNCL7143 code list, and code STI indicates this is a CPV classification.

UBL example of UNSPSC

<cac:CommodityClassification>

<cbc:ItemClassificationCode listID="TST" listVersionID="19.05.01">**86776**</cbc:ItemClassificationCode>

</cac:CommodityClassification>

listID must be from UNCL7143 code list, and code TST indicates this is a UNSPSC classification, listVersionID is optional, but can be used to specify the version of UNSPSC. NOTE, in previous versions code MP was used as temporary workaround to identify UNSPSC. In fall release 2019 it is replaced with the new 7143 code TST that is specific for UNSPSC.

##### Intrastat

When EU member states buy from other EU members, traders commonly require some statistical information in the invoice, normally a classification code as the Combined Nomenclature.

It is recommended to use the Item classification identifier (BT-158) for this purpose, with the code "HS" as list identifier.

UBL example of Combined nomenclature information

<cac:CommodityClassification>

<cbc:ItemClassificationCode listID="HS">**080110**</cbc:ItemClassificationCode>

</cac:CommodityClassification>

#### Price information

An invoice must contain information about the item net price and additional information such as gross price, item price base quantity and price discount may be added.

For details on calculating price see Item net price (BT-146).

UBL example of price with price discount

<cac:Price>

<cbc:PriceAmount currencyID="EUR">**410**</cbc:PriceAmount>

<cbc:BaseQuantity unitCode="XBX">**1**</cbc:BaseQuantity>

<cac:AllowanceCharge>

<cbc:ChargeIndicator>**false**</cbc:ChargeIndicator>

<cbc:Amount currencyID="EUR">**40**</cbc:Amount>

<cbc:BaseAmount currencyID="EUR">**450**</cbc:BaseAmount>

</cac:AllowanceCharge>

</cac:Price>

Item gross price

Item price discount

Item price base quantity

Item net price, must be equal to Item Gross price - item price discount (if these elements are used)

UBL example of price without price discount

<cac:Price>

<cbc:PriceAmount currencyID="EUR">**200**</cbc:PriceAmount>

<cbc:BaseQuantity unitCode="C62">**2**</cbc:BaseQuantity>

</cac:Price>

## Aligned business terms

Aligned business terms are defined in general tems and may be specilised in a invoice domain specific specification by restricting their definitions.

Restrictions may be of the following types.

* The generalized semantic specification of a business term can be specilized as long as that specialization falls within the general specification. As example, if a business term is defined as being TAX then that can be specilized as VAT, GST, sales tax since all of these are special types of taxes.
* The cardinality of the business terms can be restricted. This includes.
  + Make an optional business term a mandatory one (0..x – > 1..x).
  + Decrease the number of repetitions allowed for a business term. (x..n – > x..1).
  + Mark a optional business terms not to be used (0..x -> 0..0).
* Add synonyms (in English or in other languages).
* Change semantic data type of a business term from string to some other data type (e.g. instead of giving a date as string it can be given as structured date).
* Modify code list
  + Remove one of multiple defined code lists allowed for a code element.
  + Mark some defined code values as not allowed.
  + Apply a new code list if non is defined.
* Add new aligned business terms if that rules does not conflict with an exiting rule on a shared business term.
* Make an existing business rule on an aligned busines terms more restrictive.
* Restrict text or byte array length.
* Require a defined structured for values.
* Restrict the number of allowed fraction digits.

### Aligned business terms (table)

The following table shows the business terms that may be restricted in the PINT data model in order to support invoice domain specific requirements.

The right colum “EN diff” marks those aligned elements that are different from the European eInvoicing standard EN16931-1/2017.

|  |  |  |  |
| --- | --- | --- | --- |
| ID | BT | Desc. | EN diff |
| ibt-006 | Tax accounting currency. | The currency used for {tax} accounting and reporting purposes as accepted or required in the country of the Seller. |  |
| ibt-007 | TAX point date | The date when the TAX becomes accountable for the Seller and for the Buyer in so far as that date can be determined and differs from the date of issue of the invoice, according to the TAX directive. |  |
| ibt-008 | TAX point date code | The code of the date when the TAX becomes accountable for the Seller and for the Buyer. |  |
| ibt-175 | Terms payment means ID | The payment means that apply to these payment terms. | Added |
| ibt-176 | Terms amount | The payment amount that these terms apply to | Added |
| ibt-177 | Terms installment due data | The date when the terms amount shall be settled. | Added |
| ibt-031 | Seller TAX identifier | The Seller's TAX identifier (also known as Seller TAX identification number). |  |
| ibt-032 | Seller tax registration identifier | The local identification (defined by the Seller’s address) of the Seller for tax purposes or a reference that enables the Seller to state his registered tax status. |  |
| ibt-048 | Buyer TAX identifier | The Buyer's TAX identifier (also known as Buyer TAX identification number). |  |
| ibt-062 | Seller tax representative name | The full name of the Seller's tax representative party. |  |
| ibt-063 | Seller tax representative TAX identifier | The TAX identifier of the Seller's tax representative party. |  |
| ibt-178 | Payment terms id | An identifier for the payment terms | Added |
| ibt-081 | Payment means type code | The means, expressed as code, for how a payment is expected to be or has been settled. |  |
| ibt-083 | Remittance information | A textual value used for payment routing or to establish a link between the payment and the Invoice. | Crd from 0..1. Def extended. |
| ibt-083-1 | Scheme identifier | The identification of the identification scheme. As example ABA | Added |
| ibt-084-1 | Scheme identifier | The identification of the identification scheme. As example IBAN | Added |
| ibt-169 | Account address line 1 | The main address line in an address. | Added |
| ibt-170 | Account address line 2 | An additional address line in an address that can be used to give further details supplementing the main line. | Added |
| ibt-171 | Account city | The common name of the city, town or village, where the account address is located. | Added |
| ibt-172 | Account post code | The identifier for an addressable group of properties according to the relevant postal service. | Added |
| ibt-173 | Account country subdivision | The subdivision of a country. | Added |
| ibt-174 | Account address line 3 | An additional address line in an address that can be used to give further details supplementing the main line. | Added |
| ibt-175 | Account country code | A code that identifies the country. | Added |
| ibt-090 | Bank assigned creditor identifier | Unique banking reference identifier of the Payee or Seller assigned by the Payee or Seller bank. |  |
| ibt-095 | Document level allowance TAX category code | A coded identification of what TAX category applies to the document level allowance. |  |
| ibt-096 | Document level allowance TAX rate | The TAX rate, represented as percentage that applies to the document level allowance. |  |
| ibt-102 | Document level charge TAX category code | A coded identification of what TAX category applies to the document level charge. |  |
| ibt-103 | Document level charge TAX rate | The TAX rate, represented as percentage that applies to the document level charge. |  |
| ibt-111 | Invoice total TAX amount in accounting currency | The TAX total amount expressed in the accounting currency accepted or required in the country of the Seller. |  |
| ibt-116 | TAX category taxable amount | Sum of all taxable amounts subject to a specific TAX category code and TAX category rate (if the TAX category rate is applicable). |  |
| ibt-117 | TAX category tax amount | The total TAX amount for a given TAX category. |  |
| ibt-118 | TAX category code | Coded identification of a TAX category. |  |
| ibt-119 | TAX category rate | The TAX rate, represented as percentage that applies for the relevant TAX category. |  |
| ibt-120 | TAX exemption reason text | A textual statement of the reason why the amount is exempted from TAX or why no TAX is being charged |  |
| ibt-121 | TAX exemption reason code | A coded statement of the reason for why the amount is exempted from TAX. |  |
| ibg-30 | LINE TAX INFORMATION | A group of business terms providing information about the TAX applicable for the goods and services invoiced on the Invoice line. | Crd from 1..1 |
| ibt-151 | Invoiced item TAX category code | The TAX category code for the invoiced item. |  |
| ibt-152 | Invoiced item TAX rate | The TAX rate, represented as percentage that applies to the invoiced item. |  |
| ibt-166 | Unit TAX | A TAX amount that applied to each item unit. | Added |
| ibt-167 | Tax Scheme | A code indicating the type of tax | Added |

The application of aligned business terms may vary depending on the use case that is being supported. To foster alignment of support for identical or similar business cases please refere to the annexed guideline.

## Distinct business terms

An invoice domain specific specification may contain additional business terms. These business terms are considered to be distinctly for that invoicing domain and are expected to be ignored by recipients who are outside of that invoicing domain. The use of distinct business terms differs from common extension methodoligies in the way that it only involves adding new business terms that are in addtion to the shared and aligned busines terms. The use of distinct business terms does not allow for extending the specification of shared or aligned business terms.

Distinct business terms may include associated code lists and rules but the application of those codes and rules may not in anyway interfer with the application of the shared and aligned business terms.

* Allowed at the first level, after pint
* They are not processed by the receiver unless there is a bilateral agreement or by membership.

# Interoperability

The premises for global interoperability are:

* A receiving party that can receive and process a document that is based on a given specification can also receive and process any document that is based on a restricted version of that specification.
* A sending party needs to comply to legal requirement of the country where he is registered.
* A sending party who operates in a legal or sectoral domain can, by using any specification that enforces the rules of that domain while being compliant to the Peppol International invoicing model, send an invoice based on that specification to any receiver who can receive the Peppol International Invoicing model.

When validating the outgoing message, the sender uses the validation artefacts that are relevant for the specification that he is using. When receiving the incoming message, the receiver bases his validation on the specification identifier in the message. If he cannot validate using the complete specification identifier because the messages come from a different jurisdiction or sector, the receiver must validate using the next level up, ending up using only with the rules defined in the international model.

## Sending an invoice

A sender who is sending a PINT compliant invoice will prepare that invoice according to the invoice specification that complies with legal requirments and conventions in his invoicing domain. By doing so that sender will follow the specification of the shared content in the PINT as well as the specialized specifications for the aligned content of the PINT as defined in his invocing domain. That sender may also apply some distinct content as relevant.

The invoice content shall identify specifically what specification and validations were used the preparing the invoice by providing the relevant customization identifier.

When sending the sender shall validatate with the invoice domain specific validation artefacts and only send if the invoice passes all validation rules.

The sender may send this invoice to receivers who are either within his invoice domain or are in other invoice domain. Consequently the sender does not need to know the invoice domain of the receiver.

The senders expectations towards the receiver are the following:

If the sender is aware (e.g. through the lookup of his receiving capabilities) that the receiver is capable of processing according to the invoice domain specific specification that the invoice follows he can expect the receiver to process the invoice in full as specified.

If the sender is aware that the receiver is not capable of processing according to the einvoice domain specifc specification that the invoice follows, or is not aware of what the receivers receiving capabilities are other than that the receiver is PINT compliant then the sender can expect the receiver to proces as follows.

* Shared business term can be expected to be processed exactly as defined in the PINT.
* Aligned business terms can not be expecte to process and then only according to their generalized definitions in the PINT.
* Distinct content can be expected to be ignored.

## Receiving an invoice

When processing an incomming invoice the receiver can check the customization identifier in the invoice and based on that continue as follows.

If that customization identifier is for the same invoicing domain as the receivers he can proceed with validating the invoice and processing as follows

* Shared business terms shall be processed exactly as defined in the PINT.
* Aligned business terms shall be processed according to its specialized definitions.
* Distinct business terms shall be processed according to its defintions.

If the customization identifier is not the same as the receivers he can proceed with validating the invoice with the shared PINT specification only and process it as follows.

* Shared business term shall be processed exactly as defined in the PINT.
* Aligned business terms may be processed according to their generalized definitions in the PINT.
* Distinct content may be ignored.

## Peppol network interoperability

The PINT data model contains a Specification identifier (ibt-024) that is mapped to the UBL syntax element cbc:CustomizationID.

This term identifies the specification that a invoice document complies with and plays a key role in facilitating interoperability of the international invoice model.

The identifier is hierachical from left to right so that any further restriction is identified with its onwn added id as follows.

pint#compliant#specialization1#compliant#specialization2

Where:

pint is the identifier for the international invoicing model.

#compliant# indicates that the restricted specialization, which identification follows is compliant to all rules specified in the under lying specification. The term both defines the relationship between the different specifications, reading from right to left, and acts as a separator between the different specifications.

specialization identifies a specialization that has been applied as an restriction to the PINT. A specialization can only restrict the PINT model.

Each identifier has at least three components separated by a colon

* governing entities urn to facilitate uniqueness.
* a unique name or id for the specification
* the major and minor version of the specification

The PINT specification ID (customizationID) is the following

urn:peppol.org:pint:3.0

### Examples

Following are examples of the how the specification id is applied in current Peppol invoice domains

#### Europe

Peppol BIS Billing 3.0, is a European specialization of the International invoicing model which must be compliant to the EN 16931 standard for eInvoicing. As such it is a compliant CIUS to the EN.

Current Peppol BIS Billing 3.0 specification ID:

urn:fdc:peppol.eu:2017:poacc:billing:3.0

When modified to the PINT it is the following:

urn:peppol.org:pint:3.0#compliant#en16931-2017:billing:3.0

#### Singapore

The Singapore invoice specification is a compliant specialization of the international invoicing model but it does not comply to the EN 16931 European eInvoicing standard. The relevant identifiers are as follows

Current Singapore Billing 3.0 specification ID:

urn:fdc:peppol.eu:2017:poacc:billing:international:sg:3

The PINT compliant specification ID will be:

urn:peppol.org:pint:3.0#compliant#sg-imda:billing:3.0

#### AUNZ

The AUNZ invoice specification is a compliant specialization of the international invoicing model but it does not comply to the EN 16931 European eInvoicing standard. The relevant identifiers are as follows

Current AUNZ Billing 3.0 specification ID:

urn:fdc:peppol.eu:2017:poacc:billing:international:sg:3

The full specification identifier in the invoice instance is thus:

urn:peppol.org:pint:3.0#compliant#aunz:billing:3.0

### SMP receiving capabilities

To support the use of the PINT in the Peppol network a new document identifier scheme has been specified. The identifier scheme differs from the current busdox id scheme as follows.

* The structure of the id supports the hierachical structure the PINT.
* A wildcard variable is allowed when registering receiving capabilitites.

This allows a receiver to register the following receiving capability:

urn:peppol.org:pint:3.0#compliant#\*

This means that this receiver will receive all invoices that have a documentID that matches up to the wildcard without having to register each of them as a receiving capability. As example:

urn:peppol.org:pint:3.0#compliant#en16931-2017:billing:3.0

urn:peppol.org:pint:3.0#compliant#sg-imda:billing:3.0

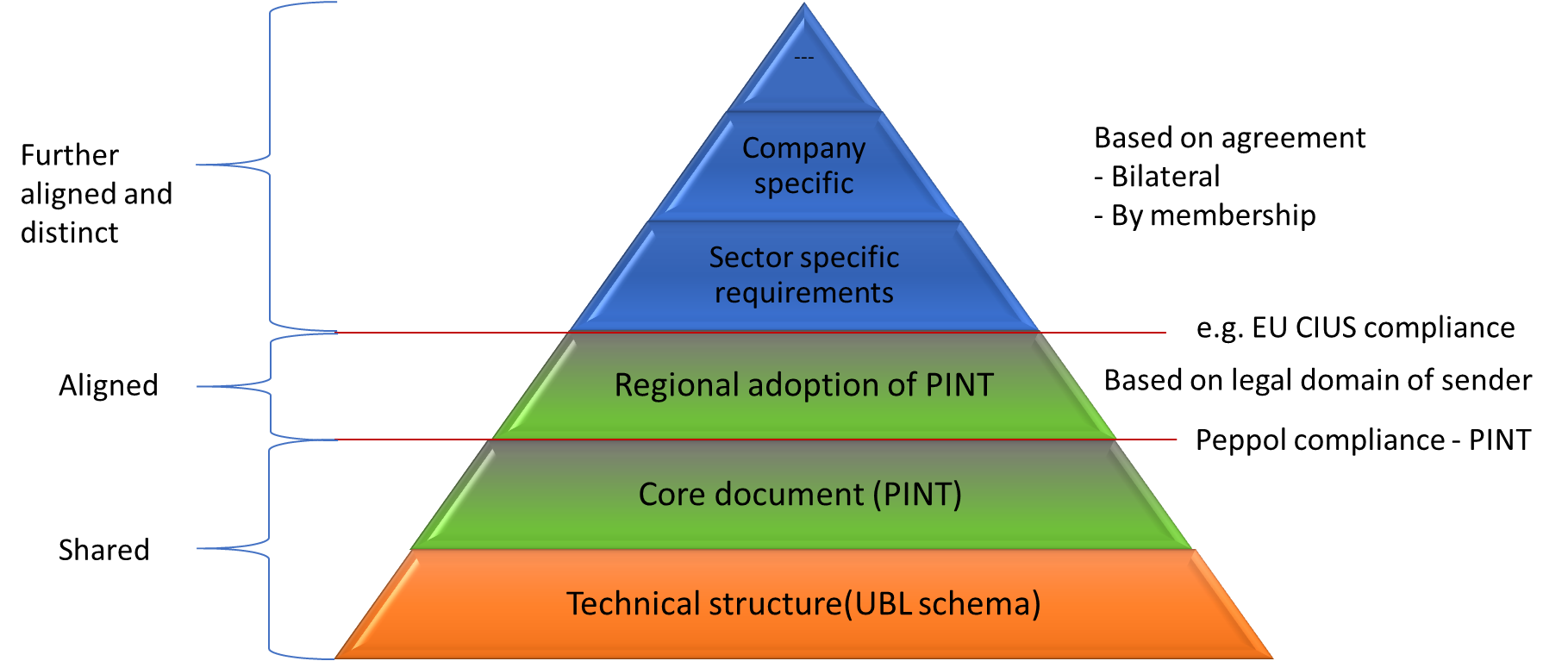
urn:peppol.org:pint:3.0#compliant#aunz:billing:3.0

Details on the Peppol network document identifier scheme are given in the relevant specification published by OpenPeppol EDEC.

# Technical requirements

## Validation

The validation of an invoice is carried out in steps as shown in the following diagram.



### Technical structure

Validation of technical structure of the invoice message includes the following

* Verify XML well-formedness (e.g. all tags are closed)
* Tag names and attributes shall be correctly written and follow the UBL sequence.
* All UBL mandatory elements shall be present.
* The element’s contents shall be according to the element’s type definition in UBL.

The UBL syntax validation shall use the latest published UBL version to allow for distinct business terms (refer to section on Syntax binding).

### PINT validation

The PINT validation only applies the specification and rules that are defined for its shared business terms, this includes but is not limited to the following:

* Valid codes for currencies, countries, tax etc.
* Mandatory elements according to PINT.
* Logical correlations between information element, i.e. that start date is lower than or equal to end date, calculations give the correct result etc.

### Aligned Invoice domain rules

Applies rules that have been added as part of the domain specific specialization.

### Further aligned and distinct rules.

Applies rules that have been defined for industry sectors or by bilateral agreement.

## Syntax binding

The PINT is implemented through the Oasis UBL syntax using document type Invoice and document type Credit Note depending on the business case.

The syntax version support of the PINT is for the earliest syntax version that includes all the elments that are used for mapping the shared and aligned business terms in the PINT. An invoice domain specific specification may map distinct business terms to syntax elements that only exist in later versions of UBL but may not modify the syntax mapping of the shared and aligned business terms.

An invoice receiver who has implemented a invoice domain specification that uses an earlier UBL version will nevertheless accept an invoice that uses a later UBL version but ignore any distinct business terms including those that may use syntax element only existing in the later version.

The Peppol international invoicing model mapping to the UBL syntax is based on version 2.1. The mapping follows the UBL 2.1 syntax binding methodology defined in EN 169312 – part 3 as applicable.

# Code lists and identifiers

The following chapters give an overview of the restricted set of codes that is used in this PEPPOL BIS. For most codes the restriction is only to add a dated reference of the code list, but for the Invoice Type Code a subset of valid values have been established.

### Shared code lists

Shared code lists must be used in the same way by all compliant specifications of the international invoicing model and can not be restricted. Addition or modification to the code shall be by amending the code lists through their managing authorities.

#### Country code

All country codes in an invoice or credit note shall be the alpha-2 code from ISO 3166-1

Document location cac:CountryCode/cbc:IdentificationCode

cac:OriginCountry/cbc:IdentificationCode

Source codelist ISO 3166-1

#### Currency code

All currencies in an invoice or credit note shall be the alphabetic code from ISO 4217:2015

Document location cbc:\*/@currencyID

Source codelist ISO 4217:2015

#### Unit of measure

Valid unit codes shall be from UN/ECE Recommendation 20, Revision 11 (2015). Unless codes for unit of measure are not in common daily use, implementers should as necessary provide a function for clarification of codes when invoices are visualised.

Codes for unit of packaging from UNECE Recommendation No. 21 can be used in accordance with the descriptions in the "Intro" section of UN/ECE Recommendation 20, Revision 11 (2015):

The 2 character alphanumeric code values in UNECE Recommendation 21 shall be used. To avoid duplication with existing code values in UNECE Recommendation No. 20, each code value from UNECE Recommendation 21 shall be prefixed with an “X”, resulting in a 3 alphanumeric code when used as a unit of measure.

Document location cbc:\*/@unitCode

Source codelist UN/ECE Recommendation 20, Revision 11 (2015)

Unit of measure in an invoice allows the use of codes from UNECE Recommendation No. 20 (version 11e), as well as codes from UNECE Recommendation No. 21 prefixed with an X. Please

Examples of unit of measure from Recommendation No. 20

Code Name

H87 Piece

KGM Kilogram

MTR Meter

LTR Litre

MTK Square metre

MTQ Cubic metre

KTM Kilometre

TNE Tonne (metric ton)

KWH Kilowatt hour

DAY Day

HUR Hour

MIN Minute

Examples of unit of measure from Recommendation No. 21, prefixed with an X

Code Name

XBG Bag

XBX Box

XCT Carton

XCY Cylinder

XBA Barrel

XPK Package

XPX Pallet

XRL Reel

XSA Sack

XST Sheet

UBL example of unit of measure

<cbc:InvoicedQuantity unitCode="H87">**10**</cbc:InvoicedQuantity>

<cbc:InvoicedQuantity unitCode="XPX">**10**</cbc:InvoicedQuantity>

Code H87 from Recommendation no. 20

Code PX, prefixed with an X from Recommendation no. 21

#### Allowance reason codes

Any allowance reason codes shall be from UN/CEFACT code list 5189, D.16B

Document location cbc:AllowanceChargeReasonCode[cbc:ChargeIndicator=false]

Source codelist Subset of UN/CEFACT code list 5189, D.16B

Valid values are listed in the table below:

Code Description

41 Bonus for works ahead of schedule

42 Other bonus

60 Manufacturer’s consumer discount

62 Due to military status

63 Due to work accident

64 Special agreement

65 Production error discount

66 New outlet discount

67 Sample discount

68 End-of-range discount

70 Incoterm discount

71 Point of sales threshold allowance

88 Material surcharge/deduction

95 Discount

100 Special rebate

102 Fixed long term

103 Temporary

104 Standard

105 Yearly turnover

#### Charge reason codes

Any charge reason code shall be from UN/CEFACT code list 7161, D.16B

Document location cbc:AllowanceChargeReasonCode[cbc:ChargeIndicator=true]

Source codelist UN/CEFACT code list 7161, D.16B

#### Document type

UNTDID 1001 — Document type.

Document location cbc:CreditNoteTypeCode

Source codelist Subset of UN/CEFACT code list 1001, D.16B

Codes for invoices.

* 380 Commercial invoices.

The following invoice related document type codes may also be used in an invoice but shall be processed as code 380 unless otherwise agreed between the trading partners.

|  |  |  |  |
| --- | --- | --- | --- |
| Code | Name | Description | Synonym with |
| 380 | Commercial invoice | Document/message claiming payment for goods or services supplied under conditions agreed between seller and buyer. |  |
| 393 | Factored invoice | Invoice assigned to a third party for collection. | 380 |
| 82 | Metered services invoice | Document/message claiming payment for the supply of metered services (e.g., gas, electricity, etc.) supplied to a fixed meter whose consumption is measured over a period of time. | 380 |
| 80 | Debit note related to goods or services | Debit information related to a transaction for goods or services to the relevant party. | 380 |
| 84 | Debit note related to financial adjustments | Document/message for providing debit information related to financial adjustments to the relevant party. | 380 |
| 395 | Consignment invoice | Commercial invoice that covers a transaction other than one involving a sale. | 380 |
| 575 | Insurer’s invoice | Document/message issued by an insurer specifying the cost of an insurance which has been effected and claiming payment therefore | 380 |
| 623 | Forwarder’s invoice | Invoice issued by a freight forwarder specifying services rendered and costs incurred and claiming payment therefore. | 380 |
| 780 | Freight invoice | Document/message issued by a transport operation specifying freight costs and charges incurred for a transport operation and stating conditions of payment. | 380 |
| 383 | Debit note | Document/message for providing debit information to the relevant party. | 380 |
| 386 | Prepayment invoice | An invoice to pay amounts for goods and services in advance; these amounts will be subtracted from the final invoice. | 380 |

Specific code lists for the credit note

* 381 Commercial credit notes.

The following credit note related document type codes may also be used in an invoice but shall be processed as code 381 unless otherwise agreed between the trading partners.

|  |  |  |  |
| --- | --- | --- | --- |
| Code | Name | Description | Synonym with |
| 381 | Credit note | Document/message for providing credit information to the relevant party. |  |
| 396 | Factored credit note | Credit note related to assigned invoice(s). | 381 |
| 81 | Credit note related to goods or services | Document message used to provide credit information related to a transaction for goods or services to the relevant party. | 381 |
| 83 | Credit note related to financial adjustments | Document message for providing credit information related to financial adjustments to the relevant party, e.g., bonuses. | 381 |
| 532 | Forwarder’s credit note | Document/message for providing credit information to the relevant party. | 381 |

#### Reference code qualifier

UNTDID 1153 — Reference code qualifier

#### Event time code

UNTDID 2005/ UNTDID 2475 — Event time code

#### Mime codes

Mime type codes — Mime codes, shared as restricted in PINT

Subset of IANA Media Types.

Document location cbc:EmbeddedDocumentBinaryObject/@mimeCode

Source codelist Subset of IANA

Documents application/pdf

Images image/png

image/jpeg

Text text/csv

Spreadsheet application/vnd.openxmlformats-officedocument.spreadsheetml.sheet

application/vnd.oasis.opendocument.spreadsheet

### Aligned code lists

Aligned code list are code lists that can be restriced in domain specific implementation of the PINT.

#### Payment means type code

Payment means type code shall be from UN/CEFACT code list 4461, with extensions. The extened part of to code list is not supported in EN 16931 and consequently not in the European implementation of PINT, the BIS Billing 3.0.

Document location cac:PaymentMeans/cbc:PaymentMeansCode

Source codelist UN/CEFACT code list 4461

The payment means type code list is extended in the PINT by adding codes that begin with the letter Z and followed with a number with minimum 2 digits. As example Z01

#### TAX category codes

Tax category codes are not shared but defined by different specializations. Consequently, there is not a shared understanding of what they mean, and their meaning can be ignored by those who are processing invoices as pint compliant.

Further details on tax category codes may be found in the PINT guidline.

#### Tax type

Tax types allowed in the PINT are limited to the following subset of the UNECE 5153 Duty or tax or fee type name code. Invoice domain specification may restrict the allowed tax type but additional tax types must be allowed by adding to the PINT subset.

Source codelist UN/CEFACT code list 5153

VAT Value added tax

A tax on domestic or imported goods applied to the value added at each stage in the production/distribution cycle.

GST Goods and services tax  
A tax on domestic or imported goods applied to the value added at each stage in the production/distribution cycle.

VAT A tax on domestic or imported goods applied to the value added at each stage in the production/distribution cycle.

LOC Sales tax  
Assessment charges on sale of goods or services by city borough country or other taxing authorities below state or provincial level.

STT State/provincial sales tax

All applicable sale taxes by authorities at the state or level, below national level.

AAG Harmonised sales tax, Canadian

A harmonized sales tax consisting of a goods and service, a Canadian provincial sales tax and, as applicable, Quebec sales tax which is recoverable.

AAH Quebec sales tax

A sales tax charged within the Canadian province of Quebec which is recoverable.

AAI Canadian provincial sales tax  
A sales tax charged within Canadian provinces which is recoverable.

#### VAT exemption reason code

Tax type code can be any and is not shared.

#### Value added tax point date code

Tax type code can be any and is not shared.

### Code lists for identifier schemes

#### Electronic address identifier scheme

For ibt-49 and ibt-34 Sellers and Buyers Electronic address identifiers (Endpoint identification) the EN 16931 mandates use of a code list to be maintained by Connecting Europe Facility (CEF).

Business Term Applicable XPath Code list (link or subset values)

Electronic address identifiers (Endpoint) cbc:EndpointID/@schemeID Code list for electronic address

#### Party identifiers and party legal registration identifier scheme

All party identifiers and party legal registration identifier has an optional scheme attribute. If used, the value shall be chosen from the ICD list from ISO/IEC 6523

Business Term Applicable XPath Code list (link or subset values)

Party identifiers (Buyer, Seller, Payee) cac:PartyIdentification/cbc:ID/@schemeID ICD list from ISO/IEC 6523

Legal registration identifiers (Buyer, Seller, Payee) cac:PartyLegalEntity/cbc:CompanyID/@schemeID

Deliver to location identifier cac:Delivery/cac:DeliveryLocation/cbc:ID/@schemeID

#### Invoiced object identifier scheme

The invoiced object identifier scheme shall be from UN/CEFACT code list 1153, D.16B

Business Term Applicable XPath Code list (link or subset values)

Invoiced object identifier cac:AdditionalDocumentReference[cbc:DocumentTypeCode = '130']/cbc:ID/@schemeID UN/CEFACT code list 1153, D.16B

#### Item standard identifier scheme

An item standard identifier has a mandatory scheme attribute. The value shall be chosen from the ICD list from ISO/IEC 6523

Business Term Applicable XPath Code list (link or subset values)

Item Standard identifier cac:InvoiceLine/cac:Item/cac:StandardItemIdentification/cbc:ID/@schemeID ICD list from ISO/IEC 6523

#### Item classification identifier

An item classification identifier has a mandatory scheme attribute. The value shall be chosen from UN/CEFACT code list 7143, D.16B.

Business Term Applicable XPath Code list (link or subset values)

Item Classification identifier cac:InvoiceLine/cac:Item/cac:CommodityClassification/cbc:ItemClassificationCode/@listID UN/CEFACT code list 7143, D.16B

#### Peppol Identifiers

PEPPOL has defined a PEPPOL Policy for identifiers, policy 8 that specifies how to use identifiers in both its transport infrastructure and within the documents exchanged across that infrastructure. It also introduces principles for any identifiers used in the PEPPOL environment.

# Rules

The following rules apply to the shared content of the PINT and must be supported by all compliant invoice instances.

|  |  |  |
| --- | --- | --- |
| ID | Rule | Severity |
| ibr-01 | An Invoice shall have a Specification identifier (ibt-024). | Fatal |
| ibr-02 | An Invoice shall have an Invoice number (ibt-001). | Fatal |
| ibr-03 | An Invoice shall have an Invoice issue date (ibt-002). | Fatal |
| ibr-04 | An Invoice shall have an Invoice type code (ibt-003). | Fatal |
| ibr-05 | An Invoice shall have an Invoice currency code (ibt-005). | Fatal |
| ibr-06 | An Invoice shall contain the Seller name (ibt-027). | Fatal |
| ibr-07 | An Invoice shall contain the Buyer name (ibt-044). | Fatal |
| ibr-08 | An Invoice shall contain the Seller postal address (ibg-05). | Fatal |
| ibr-09 | The Seller postal address (ibg-05) shall contain a Seller country code (ibt-040). | Fatal |
| ibr-10 | An Invoice shall contain the Buyer postal address (ibg-08). | Fatal |
| ibr-11 | The Buyer postal address (ibg-08) shall contain a Buyer country code (ibt-055). | Fatal |
| ibr-12 | An Invoice shall have the Sum of Invoice line net amount (ibt-106). | Fatal |
| ibr-13 | An Invoice shall have the Invoice total amount without TAX (ibt-109). | Fatal |
| ibr-14 | An Invoice shall have the Invoice total amount with TAX (ibt-112). | Fatal |
| ibr-15 | An Invoice shall have the Amount due for payment (ibt-115). | Fatal |
| ibr-16 | An Invoice shall have at least one Invoice line (ibg-25). | Fatal |
| ibr-17 | The Payee name (ibt-59) shall be provided in the Invoice, if the Payee (ibg-10) is different from the Seller (ibg-4). | Fatal |
| ibr-18 | The Seller tax representative name (ibt-062) shall be provided in the Invoice, if the Seller (ibg-04) has a Seller tax representative party (ibg-11). | Fatal |
| ibr-19 | The Seller tax representative postal address (ibg-12) shall be provided in the Invoice, if the Seller (ibg-04) has a Seller tax representative party (ibg-11). | Fatal |
| ibr-20 | The Seller tax representative postal address (ibg-12) shall contain a Tax representative country code (ibt-069), if the Seller (ibg-04) has a Seller tax representative party (ibg-11). | Fatal |
| ibr-21 | Each Invoice line (ibg-25) shall have an Invoice line identifier (ibt-126). | Fatal |
| ibr-22 | Each Invoice line (ibg-25) shall have an Invoiced quantity (ibt-129). | Fatal |
| ibr-23 | An Invoice line (ibg-25) shall have an Invoiced quantity unit of measure code (ibt-130). | Fatal |
| ibr-24 | Each Invoice line (ibg-25) shall have an Invoice line net amount (ibt-131). | Fatal |
| ibr-25 | Each Invoice line (ibg-25) shall contain the Item name (ibt-153). | Fatal |
| ibr-26 | Each Invoice line (ibg-25) shall contain the Item net price (ibt-146). | Fatal |
| ibr-27 | The Item net price (ibt-146) shall NOT be negative. | Fatal |
| ibr-28 | The Item gross price (ibt-148) shall NOT be negative. | Fatal |
| ibr-29 | If both Invoicing period start date (ibt-073) and Invoicing period end date (ibt-074) are given then the Invoicing period end date (ibt-074) shall be later or equal to the Invoicing period start date (ibt-073). | Fatal |
| ibr-30 | If both Invoice line period start date (ibt-134) and Invoice line period end date (ibt-135) are given, then the Invoice line period end date (ibt-135) shall be later or equal to the Invoice line period start date (ibt-134). | Fatal |
| ibr-31 | Each Document level allowance (ibg-20) shall have a Document level allowance amount (ibt-092). | Fatal |
| ibr-33 | Each Document level allowance (ibg-20) shall have a Document level allowance reason (ibt-097) or a Document level allowance reason code (ibt-098). | Fatal |
| ibr-36 | Each Document level charge (ibg-21) shall have a Document level charge amount (ibt-099). | Fatal |
| ibr-38 | Each Document level charge (ibg-21) shall have a Document level charge reason (ibt-104) or a Document level charge reason code (ibt-105). | Fatal |
| ibr-41 | Each Invoice line allowance (ibg-27) shall have an Invoice line allowance amount (ibt-136). | Fatal |
| ibr-42 | Each Invoice line allowance (ibg-27) shall have an Invoice line allowance reason (ibt-139) or an Invoice line allowance reason code (ibt-140). | Fatal |
| ibr-43 | Each Invoice line charge (ibg-28) shall have an Invoice line charge amount (ibt-141). | Fatal |
| ibr-44 | Each Invoice line charge (ibg-28) shall have an Invoice line charge reason (ibt-144) or an Invoice line charge reason code (ibt-145). | Fatal |
| ibr-49 | A Payment instruction (ibg-16) shall specify the Payment means type code (ibt-081). | Fatal |
| ibr-52 | Each Additional supporting document (ibg-24) shall contain a Supporting document reference (ibt-122). | Fatal |
| ibr-53 | If the TAX accounting currency code (ibt-006) is present, then the Invoice total TAX amount in accounting currency (ibt-111) shall be provided. | Fatal |
| ibr-54 | Each Item attribute (ibg-32) shall contain an Item attribute name (ibt-160) and an Item attribute value (ibt-161). | Fatal |
| ibr-55 | Each Preceding Invoice reference (ibg-03) shall contain a Preceding Invoice reference (ibt-025). | Fatal |
| ibr-56 | Each Seller tax representative party (ibg-11) shall have a Seller tax representative TAX identifier (ibt-063). | Fatal |
| ibr-57 | Each Deliver to address (ibg-15) shall contain a Deliver to country code (ibt-080). | Fatal |
| ibr-62 | The Seller electronic address (ibt-034) shall have a Scheme identifier. | Fatal |
| ibr-63 | The Buyer electronic address (ibt-049) shall have a Scheme identifier. | Fatal |
| ibr-64 | The Item standard identifier (ibt-157) shall have a Scheme identifier | Fatal |
| ibr-65 | The Item classification identifier (ibt-158) shall have a Scheme identifier | Fatal |
| ibr-66 | The Tax scheme code shall be from list of allowed tax schemes. | Fatal |
| ibr-67 | Invoice amount due for payment (ibt-115) shall have no more than 2 decimals | Fatal |
| ibr-co-05 | Document level allowance reason code (ibt-098) and Document level allowance reason (ibt-097) shall indicate the same type of allowance. | Fatal |
| ibr-co-06 | Document level charge reason code (ibt-105) and Document level charge reason (ibt-104) shall indicate the same type of charge. | Fatal |
| ibr-co-07 | When both Invoice line allowance reason code (ibt-140) and Invoice line allowance reason (ibt-139) the definition of the code is normative. | Fatal |
| ibr-co-08 | When both Invoice line charge reason code (ibt-145) and Invoice line charge reason (ibt-144) the definition of the code is normative. | Fatal |
| ibr-co-10 | Sum of Invoice line net amount (ibt-106) = ∑ Invoice line net amount (ibt-131). | Fatal |
| ibr-co-11 | Sum of allowances on document level (ibt-107) = ∑ Document level allowance amount (ibt-092). | Fatal |
| ibr-co-12 | Sum of charges on document level (ibt-108) = ∑ Document level charge amount (ibt-099). | Fatal |
| ibr-co-13 | Invoice total amount without TAX (ibt-0109) = ∑ Invoice line net amount (ibt-131) - Sum of allowances on document level (ibt-107) + Sum of charges on document level (ibt-108). | Fatal |
| ibr-co-14 | Invoice total VAT amount (BT-110) = Σ VAT category tax amount (BT-117) | Fatal |
| ibr-co-15 | Invoice total amount with TAX (ibt-112) = Invoice total amount without TAX (ibt-109) + Invoice total TAX amount (ibt-110). | Fatal |
| ibr-co-16 | Amount due for payment (ibt-115) = Invoice total amount with TAX (ibt-112) -Paid amount (ibt-113) + Rounding amount (ibt-114). | Fatal |
| ibr-co-19 | If Invoicing period (ibg-14) is used, the Invoicing period start date (ibt-073) or the Invoicing period end date (ibt-074) shall be filled, or both. | Fatal |
| ibr-co-20 | If Invoice line period (ibg-26) is used, the Invoice line period start date (ibt-134) or the Invoice line period end date (ibt-135) shall be filled, or both. | Fatal |
| ibr-co-21 | Each Document level allowance (ibg-20) shall contain a Document level allowance reason (ibt-097) or a Document level allowance reason code (ibt-098), or both. | Fatal |
| ibr-co-22 | Each Document level charge (ibg-21) shall contain a Document level charge reason (ibt-104) or a Document level charge reason code (ibt-105), or both. | Fatal |
| ibr-co-24 | Each Invoice line charge (ibg-28) shall contain an Invoice line charge reason (ibt-144) or an Invoice line charge reason code (ibt-145), or both. | Fatal |
| ibr-co-25 | In case the Amount due for payment (ibt-115) is positive, either the Payment due date (ibt-009) or the Payment terms (ibt-020) shall be present. | Fatal |
| ibr-co-26 | In order for the buyer to automatically identify a supplier, the Seller identifier (ibt-029), the Seller legal registration identifier (ibt-030) and/or the Seller TAX identifier (ibt-031) shall be present. | Fatal |

# Annexes

The following document form an annex to this document and are part of this specification.

* PINT (UBL EN16931) - Revision-V07.xlsx
* PEPPOL International Invoicing Guideline wd02.docx
* PINT validation artifacts v 0.6