



Business Interoperability Specification



OpenPEPPOL AISBL



**Post Award Coordinating
Community**

**ICT -
Models**

BIS 4A – Invoice



**Version: 4.00
Status: In use**



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Table of Contents

1	INTRODUCTION TO OPENPEPPOL AND BIS	5
1.1	AUDIENCE	5
2	REFERENCES	6
3	DOCUMENT HISTORY	7
3.1	REVISION HISTORY	7
3.2	CONTRIBUTORS	7
4	PRINCIPLES AND PREREQUISITES	8
4.1	PEPPOL BIS 4A - BASIC INVOICE ONLY – SCOPE	8
4.2	PARTIES AND ROLES	9
4.3	PEPPOL BIS 4A - BASIC INVOICE ONLY – BENEFIT	9
4.4	PEPPOL BIS 4A - BASIC INVOICE ONLY – SUMMARY	10
5	BUSINESS REQUIREMENTS	12
5.1	TRANSACTION BUSINESS REQUIREMENTS	12
5.1.1	<i>General requirements</i>	12
5.1.2	<i>Parties</i>	13
5.1.3	<i>Accounting and payment</i>	13
5.1.4	<i>Line requirements</i>	14
5.1.5	<i>Amounts</i>	15
5.1.6	<i>Legal requirements</i>	15
5.2	SPECIFIC OPENPEPPOL CROSS BORDER REQUIREMENTS	17
6	CODE LISTS	18
6.1	CODE LISTS FOR CODED ELEMENTS	18
6.1.1	<i>Links to code lists</i>	18
6.2	CODE LISTS FOR IDENTIFIER SCHEMES	18
7	BUSINESS RULES	19
7.1	PEPPOL SPECIFIC RULES	19
7.2	CODE LISTS BUSINESS RULES	20
8	DIFFERENCES BETWEEN PEPPOL BIS VERSION 1 AND VERSION 2	21
8.1	FEATURES ADDED	21
8.2	FEATURES REMOVED	21
8.3	OTHER CHANGES	22
8.4	CHANGES IN CARDINALITY	22
8.5	FEATURES ADDED AS EXTENSIONS OR CHANGES TO BII2	23
9	PROCESS AND TYPICAL SCENARIOS	24
9.1	USE CASE 1.A – SIMPLE SERVICE INVOICE WITH VAT	24
9.2	USE CASE 1.B – SIMPLE PRODUCT INVOICE WITH VAT	25
9.3	USE CASE 2 – RICH CONTENT INVOICE	26
9.4	USE CASE 3 – CROSS BORDER INVOICE	27
9.5	USE CASE 4 – EU VAT NOT APPLICABLE	28
9.6	USE CASE 5 – INVOICE WITH FULL SPECS	29
10	DESCRIPTION OF SELECTED PARTS OF THE INVOICE MESSAGE	30
10.1	PARTIES	30
10.1.1	<i>AccountingSupplierParty (Supplier)</i>	30
10.1.2	<i>AccountingCustomerParty (Customer)</i>	30
10.1.3	<i>Payee</i>	31
10.1.4	<i>Address information</i>	31
10.2	OTHER KEY ELEMENTS IN THE MESSAGE	32
10.2.1	<i>Allowances and charges</i>	32

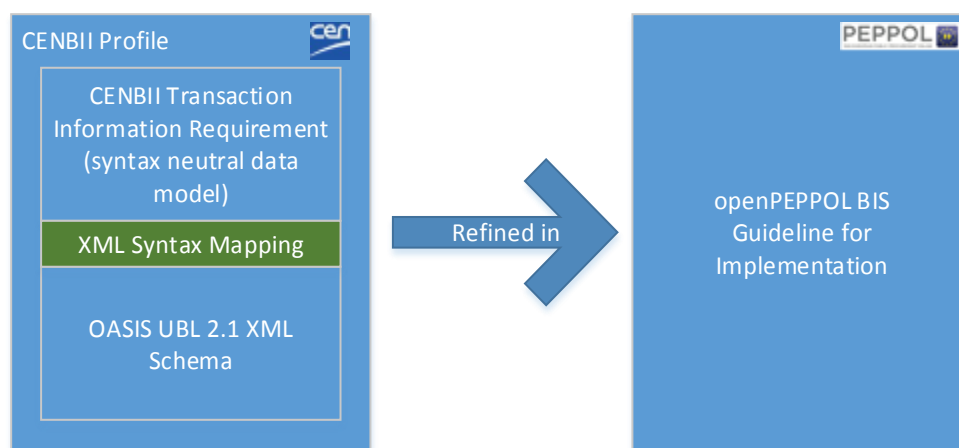
10.2.2	<i>Payment information</i>	33
10.2.3	<i>Payment identifier</i>	35
10.2.4	<i>Order / order number / order reference</i>	35
10.2.5	<i>Contract number</i>	35
10.2.6	<i>Accounting information</i>	35
10.2.7	<i>Attachments</i>	36
10.2.8	<i>Other Use of additional document reference</i>	36
10.2.9	<i>Use of party tax scheme for accounting supplier party</i>	37
10.2.10	<i>VAT category</i>	37
10.2.11	<i>Rounding</i>	37
10.2.12	<i>Calculation of totals</i>	39
10.2.13	<i>Item details, identification and description</i>	40
10.2.14	<i>Tax representative</i>	41
10.2.15	<i>Price</i>	41
10.2.16	<i>VAT in local currency</i>	42
11	PEPPOL IDENTIFIERS	43
11.1	PARTY IDENTIFIERS	43
11.2	VERSION ID	43
11.3	PROFILE ID	43
11.4	CUSTOMIZATION ID	44
11.5	NAMESPACES	44
12	XML SCHEMA GUIDELINE AND INFORMATION CONTENT	45
 APPENDIXES		
APPENDIX A – TESTFILES		
APPENDIX B – CONFORMANCE STATEMENT		

1 Introduction to openPEPPOL and BIS

This BIS is a result of work within openPEPPOL and published as part of the PEPPOL specifications.

This PEPPOL BIS provides a set of specifications for implementing a PEPPOL business process. The document is concerned with clarifying requirements for ensuring interoperability of pan-European Public eProcurement and provides guidelines for supporting these requirements and how to implement. The CEN WS/BII2 Profile “BII Profile 04 Invoice Only” is the bases for this work.

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



1.1 Audience

The audience for this document is organizations wishing to be PEPPOL enabled for exchanging electronic invoices, and/or their ICT-suppliers. These organizations may be:

- ▶ Service providers
- ▶ Contracting Authorities
- ▶ Economic Operators
- ▶ Software Developers

More specifically, it is addressed towards the following roles:

- ▶ ICT Architects
- ▶ ICT Developers
- ▶ Business Experts

For further information on PEPPOL/OpenPEPPOL, please see [General PEPPOL reference]

2 References

[PEPPOL]	http://www.peppol.eu/
[PEPPOL_EIA]	http://www.peppol.eu/peppol_components/peppol-eia/eia
[PEPPOL_PostAward]	http://www.peppol.eu/peppol_components/peppol-eia/eia#ict-architecture/post-award-eprocurement/models
[PEPPOL_Transp]	http://www.peppol.eu/peppol_components/peppol-eia/eia#ict-architecture/transport-infrastructure/models
[CEN_BII2]	http://www.cenbii.eu
[BII_Invoice]	ftp://ftp.cen.eu/public/CWAs/BII2/CWA16562/CWA16562-Annex-B-BII-Profile-04-InvoiceOnly-V2_0_0.pdf
[BII_InvoiceModel]	A browsable HTML version: http://spec.cenbii.eu/BII2/fxhtml/Trdm010-Invoice/g_1.htm?http://spec.cenbii.eu/BII2/fxhtml/Trdm010-Invoice/g_5.htm
[UBL]	http://docs.oasis-open.org/ubl/os-UBL-2.1/UBL-2.1.html
[UBL_Invoice]	http://docs.oasis-open.org/ubl/os-UBL-2.1/xsd/maindoc/UBL-Invoice-2.1.xsd
[Schematron]	http://www.schematron.com
[XSLT]	http://www.w3.org/TR/xslt20/
[DIR_2010/45/EU]	Council Directive 2010/45/EU of 13 July 2010 amending Directive 2006/112/EC on the common system of value added tax as regards the rules on invoicing, found at: http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2010:189:0001:0008:EN:PDF (For easy reference: Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax, is found at: http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=CELEX:32006L0112:EN:NOT)
[DIR_1999/93/EC]	Directive 1999/93/EC of the European Parliament and of the Council of 13 December 1999 on a Community framework for electronic signatures, found at: http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=CELEX:31999L0093:EN:NOT
[EIF]	European Interoperability Framework 2.0, found at: http://ec.europa.eu/isa/library/index_en.htm http://ec.europa.eu/isa/documents/isa_annex_ii_eif_en.pdf
[GS1 Keys]	http://www.gs1.org/barcodes/technical/id_keys

3 Document history

3.1 Revision history

Version	Date	Author	Organization	Description
1.0	30.04.2010	Bergthor Skulason	NITA	First version
2.0	30.01.2010	Bergthor Skulason	NITA	Second version
2.01	09.06.2011	Bergthor Skulason	NITA	Revised 2nd version
2.02	05.09.2011	Bergthor Skulason	NITA	Approved by EC
2.10	30.11.2011	Bergthor Skulason	NITA	Update business rules and code lists. Setup guideline as separate document.
3.0	15.01.2012	Bergthor Skulason	NITA	3rd version
4.0	21.10.2013	Siw Midtgård Meckelborg	Edisys Consulting AS/Difi	4 th version based on BII2

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 Roger Evans

4 Principles and prerequisites

This chapter describes the principles and assumptions that underlie the use of the PEPPOL Invoice. It is based on the CEN BII 04 Invoice only profile. See [BII_Invoice]

4.1 PEPPOL BIS 4a - Basic Invoice Only – scope

The electronic transaction message described in this implementation guide is the Invoice message. The Creditor/Invoice Issuer sends the Invoice message to the Debtor/Invoicee, indicating the products, quantities, and agreed prices for products and/or services the seller has provided the buyer.

The BIS mandates no procurement related data but supports different ways of referring to the ordering process. By selective use of such references, they can be a basis for automated processing of invoices.

The main activities supported by this message are:

▶ **Accounting**

Booking an invoice into the company account is one of the main objectives of the invoice. An Invoice must provide for information at document and line level that enables booking both the debit and the credit side.

▶ **Auditing**

Invoices support the auditing process by providing sufficient information for the following

- Identification of the relevant parties.
- Identification of the product and/or services traded, including description, value and quantity.
- Information for connecting the invoice to its settlement.
- Information for connecting the invoice to relevant documents such as contracts and orders.

▶ **VAT reporting**

Invoices should provide support for the determination of the VAT regime and the calculation and reporting thereof and should provide necessary elements for national legal VAT requirements that apply for invoices issued to national and foreign buyers.

▶ **Payment**

Invoices should identify the means of settlement for an invoice, and clearly state the requested payment.

▶ **Invoice verification**

Support for invoice verification is a key function of an invoice. An invoice should provide sufficient information for looking up relevant existing documentation, and should contain information that allows the transfer of the received invoice to a responsible person or department for verification and approval. For this purpose, an invoice should provide the reference to the following information:

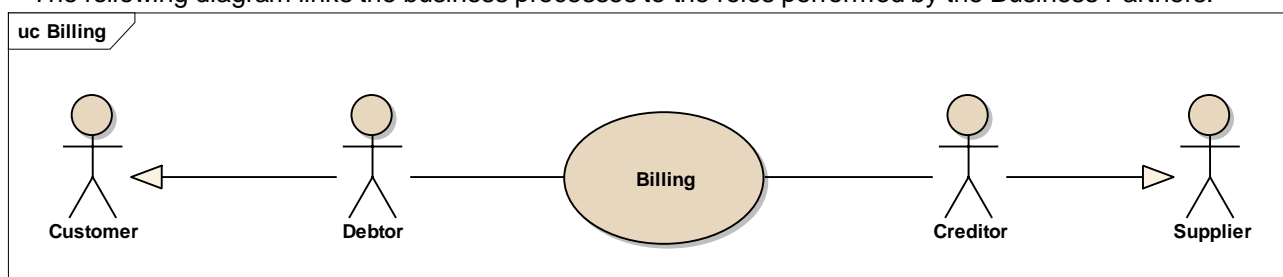
- Preceding orders.
- Contracts.
- Buyer's reference.
- Receipts of products and/or services.
- Identification of the responsible person or department.

4.2 Parties and roles

The table below gives the definitions of the parties and roles of the billing process.

Business partners	Description
Customer	The customer is the legal person or organization who is in demand of a product and/or service. Examples of customer roles: buyer, consignee, debtor, contracting authority.
Supplier	The supplier is the legal person or organization who provides a product and/or service. Examples of supplier roles: seller, consignor, creditor, economic operator.
Role/actor	Description
Creditor	One to whom a debt is owe. The Party that claims the payment and is responsible for resolving billing issues and arranging settlement. The Party that sends the Invoice. Also known as Invoice Issuer, Accounts Receivable or Seller.
Debtor	One who owes debt. The Party responsible for making settlement relating to a purchase. The Party that receives the Invoice. Also known as Invoicee, Accounts Payable or Buyer.

The following diagram links the business processes to the roles performed by the Business Partners.



4.3 PEPPOL BIS 4a - Basic Invoice Only – benefit

In the area of invoicing, many procurement agencies are using customized implementation for each trading partner. This approach leads to a situation that addresses only the (few) trade relationships with large volume of document but leaves out the (many) small ones. By implementing receiving capabilities of BIS 4a the procurement agency can reuse the investment for various trading partners, enabling them to engage smaller contract situations. Other potential benefits of using this BIS are, among others:

- ▶ Can be mandated as a basis for national or regional eInvoicing initiatives.
- ▶ Procurement agencies can use them as basis for moving all invoices into electronic form. The flexibility of the specifications allows the buyers to automate processing of invoices gradually, based on different sets of identifiers or references, based on a cost/benefit approach.
- ▶ SME can offer their trading partners the option of exchanging standardized documents in a uniform way and thereby move all invoices into electronic form.
- ▶ Large companies can implement this BIS as standardized documents for general operations and implement custom designed bi-lateral connections for large trading partners.
- ▶ Can be used as basis for restructuring of in-house processes of invoices.

- ▶ Significant saving can be realized by the procuring agency by automating and streamlining in-house processing. The accounting can be automated significantly, approval processes simplified and streamlined, payment scheduled timely and auditing automated.

4.4 PEPPOL BIS 4a - Basic Invoice Only – summary

This PEPPOL BIS structure is based on the European Interoperability Framework 2.0. PEPPOL BIS applies the Framework as follows:

1. Legal Interoperability

- ▶ Legal:
 - Enable both VAT and non VAT invoicing
 - The external environment is governed by the legal regime on invoicing. Legal scope is the EU VAT Directive 2010/45/EU on the common system of value added tax (VAT) for supporting sales and purchase invoices.
 - PEPPOL provides methodology for supporting additional national legal requirements to the EU VAT Directive and applies therefore equally well to domestic trade as cross border.

2. Organizational interoperability

- ▶ Organization (Organization/Business):
 - This PEPPOL BIS supports B2B and B2G
 - This PEPPOL BIS supports cross border, regional and domestic invoicing in EU and EEA
 - This PEPPOL BIS can function as a standardized EDI agreement within a trading community
 - This PEPPOL BIS supports linking of business processes within the sending and receiving organization. The process of invoice transmission in electronic form can be linked into internal processes of both sender and receiver, which may differ for various reasons.
- ▶ Organization (Process):
 - This PEPPOL BIS supports a set of “common business processes” that are assumed to be supported by most enterprises whether public or private. These are processes that are used widely or understood as being relevant for most companies.

3. Semantic interoperability

- ▶ Semantic:

A minimum set of information elements required to fulfill legal requirements for an invoice. The set of information elements is assumed to be sufficient to support organizational business and processing requirements stated above.

 - A CORE invoice:
 - Data model, a set of elements that the receiver MUST be able to process.
 - Business rules, a set of business rules that ensure a common way of processing the information elements. The rules are stated in a way that allows for automated validation of document instances. Issuer of invoices cannot issue documents that conflict with these rules.

PEPPOL adds business rules on top of the data model to clarify certain design choices left open by the CEN BII. These choices are intended to lower the implementation threshold by limiting options for implementers and thereby increase interoperability of PEPPOL invoices.

4. Technical interoperability

- ▶ Technical Interaction (Process and semantic implementation):
 - Binding to OASIS UBL 2.1, see [UBL]
 - ISO/IEC 19757-3 Schematron, for automation of document validation, see [Schematron]
 - XSLT Stylesheet for presentation of content, see [XSLT]
- ▶ Technical Interaction (eSignature Validation):

- Not supported in this PEPPOL BIS.

5 Business requirements

5.1 Transaction Business requirements

5.1.1 General requirements

ID	Requirement
tbr10-003	The Invoice must support information that is in line with the document purpose as a control document that enables the buyer to operate a process where the invoice is reviewed and accepted or rejected by comparing it to existing information. Functions in scope include: “order to invoice matching” and “contract reference”; as well as referencing to: project codes, responsible employees and other information. An invoice references at most one order.
tbr10-004	It must be possible to include attachments with the invoice, either as embedded binary objects or as external links (URI), for example to provide timesheets, usage reports or other relevant information for reviewing the invoice.
tbr10-029	Comments, clauses, statements (e.g. of country of origin) and notes at invoice and line level must be supported in the Invoice. It is recognized that when issuing invoices there may be different needs to state information that does not have qualified elements and is not necessarily intended for automatic processing. Examples may be references to buyer’s special purchasing codes, remarks regarding deviation in delivery or other issues that may be of importance. Since the Invoice must not require an electronic interchange agreement between the buyer and seller the Invoice provides flexibility by supporting textual notes at document and line level.
tbr10-043	The invoice content enables the Customer’s system to route the document to a specific person, department or unit within the organization for authorization or other tasks.
tbr10-048	The invoice information must be self-sufficient. E.g. party and product information must be given in detail in the invoice and any party and product identifiers provided are only informative.

5.1.2 Parties

ID	Requirement
tbr10-005	Party and item identifiers. Use of published identifiers is common for identifying parties or products. A Party should be free to choose the identification scheme for its own identification in electronic transactions.
tbr10-007	An invoice must support information that facilitates the review of the invoice by: transferring it to the relevant location within the receiving company and to enable the invoice buyer to contact the seller for clarifications. Information items that must be supported in the Invoice are: contact names, contacting details, departments.
tbr10-016	As well as being common business practice it is a legal requirement (both in EU directives and national laws) to include address information for the seller and the buyer in an invoice. Exactly what address details are required is however not defined in these legal requirements and common practices are different. It also differs between countries whether location identifiers are allowed for this purpose. For the purpose of interoperability the Invoice must support the following basic address information: <ul style="list-style-type: none"> - Street name (two lines) and building number or P.O. Box. - City name and postal code - Region - Country
tbr10-018	An Invoice must support delivery address information or identifier in order to enable the buyer to identify where the invoiced items were delivered, for controlling purposes.
tbr10-037	The Invoice must support information about the parties' electronic address, as part of party information.

5.1.3 Accounting and payment

ID	Requirement
tbr10-008	For automating the booking of invoices into the buyers account, in cases where the buyer's system does not have ordering information, the invoice must support the relevant accounting code or project cost codes.
tbr10-009	Invoices commonly contain information on how they should be paid. There are multiple ways of settling invoices but the Invoice must support international bank transfers according to the SEPA specification by supporting information about a bank account IBAN id and the financial institution BIC code.
tbr10-010	The invoice issuer must be able to include a payment reference in the invoice and request the payer to use that reference in the payment initiation message. This enables automation of payment-to-invoice matching when reconciling account statements.
tbr10-011	Invoices commonly have payment terms such as penalty charges if not paid on due date. The Invoice must support such information in unstructured form.
tbr10-030	It is recognized that in some countries within Europe financial institutions may be identified with branch identifiers rather than financial institution identifiers. It is also recognized that in such cases the accounts id used may be proprietary, i.e. not IBAN.

tbr10-031	Invoices may be paid with payments cards (e.g. online purchases) in which case it is of benefit for the payer to identify what payment card was used so that he can more easily reconcile the invoice against the payment card statements.
tbr10-032	Invoices represent a claim for payment and the invoice may have to state the due date for the payment when that is not defined in contracts between the buyer and seller.
tbr10-042	The invoice content facilitates automatic validation of legal and tax values, tax accounting and payment
tbr10-044	Payment means and terms stated at document level must apply to all invoice lines.
tbr10-045	Stated pre-payments apply to the invoice as a whole.
tbr10-046	Accounting details stated at document level must apply to all invoice lines.
tbr10-047	Tax information stated at document level must apply to all invoice lines.

5.1.4 Line requirements

ID	Requirement
tbr10-002	Line identifiers are needed to enable referencing Invoice lines from other documents.
tbr10-006	It is a common business practice that sellers identify their items with registered product numbers. This number identifier is commonly used for cross-referencing information in other documents such as catalogues, orders and offers. The term 'product number' is also commonly used to describe alphanumeric string identifiers. Both numeric and alphanumeric string identifiers must be supported.
tbr10-012	The use of commodity classifications codes must be supported. Examples of codes used are UNSPSC and eCI@ss.
tbr10-013	Invoices commonly contain additional information about item attributes such as: sizes, colour etc.; when units with different attributes are not identified with unique product identifiers. This information is relevant when stocking items and comparing to deliveries. Additionally, depending on the nature of the item, the attribute may be used for automatically deriving account codes. For example; by defining phone numbers or meter number as attributes on an item the relevant cost centre can be identified.
tbr10-014	It must be possible to provide details of how a price of an item has been calculated. The information supported must include the list price and discount.
tbr10-015	It is considered to be common practice to show list prices and discounts on prices in invoices in order to assist with discounts and for verification of negotiated terms.
tbr10-033	To facilitate automation in matching invoices against orders (especially when orders are partially invoiced) it is necessary to identify the order line to which an invoice line relates.
tbr10-034	For the purpose of enabling matching against catalogue information, for enabling booking rules for repeated purchases, and for general reference to an item; the sellers item identifier must be supported on line level in the Invoice.
tbr10-041	By reference to the Order and its lines, the Invoice enables automated matching by the Customer via a workflow process.

5.1.5 Amounts

ID	Requirement
tbr10-017	The Invoice must support information needed to specify allowance and charges and their VAT details on document level in an invoice, e.g. for packing and shipping charges that apply to the invoice as a whole.
ID	Requirement
tbr10-019	An invoice must support reverse charge invoices which are those where the seller does not charge VAT in the invoice but instead the buyer settles the VAT according to the VAT rules that apply in the Member State where the supply takes place. EU directive 2006/112/EC, 194 – 199a. ¹
tbr10-025	The calculation of an invoice total amount must show the relevant sums of lines, sum of VAT and the invoice totals with and without VAT. The invoice must also show what amount is due for payment. The interaction between the different totals must be defined to ensure that all cost is included in the invoice totals once and only once.
tbr10-026	It must be possible to issue an invoice that is paid with a financial transaction in a way that the value of the purchase is clearly stated at the same time and it is clear that no payment is due. Invoices can also be partially paid with deposits (e.g. in the case of down payments on orders) in which case the amount due for payment is less than the full amount of the purchase.
tbr10-027	In cases when invoices are issued in other currencies than the national currency of the seller, the seller may be required to provide information about the VAT total amount in his national currency.
tbr10-028	The Invoice must contain information about the currency of the invoice. The currency code for the invoice as a whole controls the rules that regulate which amounts in a Invoice must be in the same currency to make the calculation of the invoice totals possible.
tbr10-036	The use of rounding must be supported in the Invoice and the calculation rule for the invoice. Showing the rounding amount for invoice totals is common in some countries. Rounding amount of invoice total must remain optional.
tbr10-052	The invoice total and amount due must not be negative.

5.1.6 Legal requirements

ID	Requirement
tbr10-020	Invoices must support necessary information for Intra-community acquisition in accordance with EU directive 2006/112/EC, article 200. ¹
tbr10-021	The Invoice is a commercial invoice. It is a legal requirement in some countries that the invoice document is specifically identified as being a commercial invoice, as opposed to other forms of invoices such as pro-forma, customs invoice etc. that serve a different purpose and are not valid as accounting documents or as claim for payment.
tbr10-022	Some countries have a legal requirement that an invoice issuer must be identified by using his national registry identifier (legal identity).

¹ Now replaced by Council Directive 2010/45/EU

tbr10-023	If country of delivery is different from the sellers address it may affect the VAT jurisdiction for the invoice. An Invoice must therefore support information about the country of delivery.
tbr10-024	<p>An invoice must support information needed to comply with the EU directive 2006/112²/EC, article 226 which defines the required content of a VAT invoice. The following data requirements for VAT are identified in the article. (the text in this list is amended and shortened from the full text in the directive):</p> <ul style="list-style-type: none"> - The date of issue - A sequential number, based on one or more series, which uniquely identifies the invoice - The seller's VAT identification number - The buyer's VAT identification number (when the buyer is liable to pay the VAT) - The seller's and the buyers full name and address. - Quantity and nature of the goods or services supplied or the extent and nature of the services rendered, per item. - The date of the supply or payment was made or completed if different from the date of invoice. - The taxable amount per rate or exemption, the unit price exclusive of VAT and any discounts or rebates if they are not included in the unit price, per item. - The VAT rate applied per item. - The VAT amount payable, except where a special arrangement is applied under which, in accordance with the directive, such detail is excluded. - In the case of an exemption or where the customer is liable for payment of VAT, reference to the applicable provision of the directive.
tbr10-035	Statement of country of origin and related declarations in an Invoice allows the buyer and the seller to determine whether customs procedures and additional related information is required through other means. In accordance with EU customs regulations an “invoice declaration of origin” should include on each item line the country of origin of the product and a specific declaration in the document level textual note.
tbr10-038	A seller may need to state in the invoice what his registered status is. This information may affect how the buyer settles the payment. E.g. in some countries, if the seller is not registered as tax paying entity then the buyer is required to withhold the amount of the tax and pay it on behalf of the seller.
tbr10-039	The invoice must comply with the commercial and fiscal requirements of the country where the Supplier is registered.
tbr10-040	An electronic Invoice represents a legal claim for payment.

² Now replaced by Council Directive 2010/45/EU

5.2 Specific OpenPEPPOL cross border requirements

Req ID:	Business term:	Description:
	HEADER LEVEL:	
OP-T10-001	Party Legal Entity/Registration Name	An invoice must support the use of the registration name for the legal entity party. This information is recommended use in several markets, and is used for the organization's official registered name.
OP-T10-002	Contact ID	An invoice must support the use of ID for contact person.
OP-T10-005	Payment Channel Code	An invoice must support the use of the payment channel code to enable other payment means than SWIFT
OP-T10-006	Financial Institution name	An invoice must support the use of the name of the financial institution to enable other payment means than SWIFT
OP-T10-007	Financial Institution Address	An invoice must support the use of the address of the financial institution to enable other payment means than SWIFT
OP-T10-008	Charge indicator	An invoice must support the use of the charge indicator to differentiate between charges and allowances
OP-T10-009	Source currency code	An invoice must support the use of source currency code in order to visualize the conversion from DocumentCurrency to TaxCurrency.
OP-T10-010	Target currency code	An invoice must support the use of target currency code in order to visualize the conversion from DocumentCurrency to TaxCurrency.
OP-T10-011	Calculation rate	An invoice must support the use of calculation rate in order to visualize the conversion from DocumentCurrency to TaxCurrency.
OP-T10-012	Mathematical Operator code	An invoice must support the use of the operator code in order to visualize the conversion from DocumentCurrency to TaxCurrency.
OP-T10-013	Date	An invoice must support the use of date for currency conversion.
OP-T10-014	Transaction Currency tax amount	An invoice must support the use of transaction currency tax amount in cases where Document Currency code and Tax Currency code is not the same.
OP-T10-015	TaxCurrency Code	An invoice must support the use of the TaxCurrency code
OP-T10-016	Actual Delivery Date	An invoice must support the use of the actual delivery date on document level.
	LINE LEVEL:	
OP-T10-003	Delivery ID	An Invoice must support delivery identifier on line level in order to enable the buyer to identify where the invoiced items were delivered.
OP-T10-004	Delivery address	An Invoice must support delivery address information on line level in order to enable the buyer to identify where the invoiced items were delivered.
OP-T10-008	Charge indicator	An invoice must support the use of the charge indicator to differentiate between charges and allowances
OP-T10-017	Item description	An invoice must support the use of item description (free form description)

6 Code lists

6.1 Code lists for coded elements

Table of the code lists used in the Invoice transaction:

Business Term	Source	Subset	Xpath	listID
Invoice Type Code	UN/ECE D1001	CEN BII2	cbc:InvoiceTypeCode	UNCL1001
Currency Code	ISO 4217		cbc:DocumentCurrencyCode cbc:TaxCurrencyCode cbc:TargetCurrencyCode cbc:SourceCurrencyCode @currencyID	ISO4217
Document Type Code	UN/ECE D1001	CEN BII2	cbc:DocumentTypeCode	UNCL1001
MIME Media Type Code	IANA		@mimeCode	
Country Code	ISO 3166-1 alpha2		cac:Country/cbc:Identificationcode	ISO3166-1:Alpha2
Payment Means Code	UN/ECE 4461	CEN BII2	cbc:PaymentMeansCode	UNCL4461
Allowance Charge Reason Code	UN/ECE 4465	CEN BII2	cbc:AllowanceChargeReasonCode	UNCL4465
Unit Of Measure	UN/ECE Rec 20		@unitCode	UNECERec20 Note: Use this list identifier in the attribute unitCodeListID

6.1.1 Links to code lists

CEN BII2 subsets

ftp://ftp.cen.eu/public/CWAs/BII2/CWA16558/CWA16558-Annex-G-BII-CodeLists-V2_0_4.pdf

ISO 4217

http://www.currency-iso.org/dam/downloads/dl_iso_table_a1.xml

IANA

<http://www.iana.org/assignments/media-types>

ISO 3166-1 alpha2:

http://www.iso.org/iso/home/standards/country_codes.htm

UN/ECE Rec 20:

http://www.unece.org/cefact/recommendations/rec20/rec20_rev4E_2006.xls

6.2 Code lists for identifier schemes

Table of the code lists used to constrain the values of schemeID for identifiers in the Invoice transaction:

Business Term	Allowed SchemeID	Applicable Xpath	Note
Party Identifier	See "PEPPOL Policy for using Identifiers"	cbc:EndpointID/@schemeID cac:PartyIdentification/cbc:ID/@schemeID cac:PartyLegalEntity/cbc:CompanyID/@schemeID cac:PartyTaxScheme/cbc:CompantID/@schemeID	
Account Identifier	Only two schemes allowed: IBAN LOCAL	cac:PayeeFinancialAccount/cbc:ID/@schemeID	
Tax Category Identifier	Use UNECE5305 CEN	cac:TaxCategory/cbc:ID	Note: Validate the ID with the code list provided by CEN BII2.

	BII2 subset.	cac:ClassifiedTaxCategory/cbc:ID	SchemeID attribute must be UNCL5305
Commodity Scheme Identifier	See CEN BII2 subset.	cbc:CommodityCode/@listID cbc:IdentificationCode/@listID	Note: The scheme identifier from CEN BII2 must be informed in attribute listID .

7 Business rules

For BII rules, we refer to the BII Profile 04 document, see [BII_Invoice]

7.1 PEPPOL Specific rules

Rule ID:	Description:
EUGEN-T10-R004	If the payment means are international account transfer and the account id is IBAN then the financial institution should be identified by using the BIC id.
EUGEN-T10-R008	For each tax subcategory the category ID and the applicable tax percentage MUST be provided.
EUGEN-T10-R012	An allowance percentage MUST NOT be negative.
EUGEN-T10-R022	An allowance or charge amount MUST NOT be negative.
EUGEN-T10-R023	An endpoint identifier MUST have a scheme identifier attribute.
EUGEN-T10-R024	A party identifier MUST have a scheme identifier attribute.
EUGEN-T10-R025	An invoice type code MUST have a list identifier attribute "UNCL1001".
EUGEN-T10-R026	A currency code element MUST have a list identifier attribute "ISO4217".
EUGEN-T10-R027	A country identification code MUST have a list identifier attribute "ISO3166-1:Alpha2".
EUGEN-T10-R028	A payment means code MUST have a list identifier attribute "UNCL4461".
EUGEN-T10-R029	An allowance charge reason code MUST have a list identifier attribute "UNCL4465".
EUGEN-T10-R030	A unit code attribute MUST have a unit code list identifier attribute "UNECERec20".
EUGEN-T10-R031	A financial account identifier MUST have a scheme identifier attribute.
EUGEN-T10-R032	A tax category identifier MUST have a scheme identifier attribute "UNCL5305".
EUGEN-T10-R033	A document type code MUST have a list identifier attribute "UNCL1001".
EUGEN-T10-R034	A delivery location identifier MUST have a scheme identifier attribute
EUGEN-T10-R035	An invoice MUST have a seller name
EUGEN-T10-R036	An invoice MUST have a buyer name
EUGEN-T10-R037	An invoice MUST have a seller postal address

EUGEN-T10-R038	An invoice MUST have a buyer postal address
EUGEN-T10-R039	A supplier SHOULD provide information about its legal entity information
EUGEN-T10-R040	A customer SHOULD provide information about its legal entity information
EUGEN-T10-R041	The VAT identifier for the supplier SHOULD be prefixed with country code for companies with VAT registration in EU countries
EUGEN-T10-R042	The tax amount per category MUST be the taxable amount multiplied by the category percentage.
EUGEN-T10-R043	The total tax amount MUST equal the sum of tax amounts per category
EUGEN-T10-R044	If the tax currency code is different from the document currency code, the tax exchange rate MUST be provided
EUGEN-T10-R045	Tax exchange rate MUST specify the calculation rate and the operator code.
EUGEN-T10-R046	If the tax currency code is different from the document currency code, each tax subtotal has to include the tax amount in both currencies

7.2 Code lists business rules

Identifier	Business Rule
CL-T10-R001	An Invoice MUST be coded with the InvoiceTypeCode code list UNCL D1001 BII2 subset
CL-T10-R002	DocumentCurrencyCode MUST be coded using ISO code list 4217
CL-T10-R003	currencyID MUST be coded using ISO code list 4217
CL-T10-R004	Country codes in an invoice MUST be coded using ISO code list 3166-1 ³
CL-T10-R006	Payment means in an invoice MUST be coded using UNCL 4461 BII2 subset
CL-T10-R007	Invoice tax categories MUST be coded using UNCL 5305 code list BII2 subset
CL-T10-R008	For Mime code in attribute use MIME Media Types.
CL-T10-R010	Coded allowance and charge reasons SHOULD belong to the UNCL 4465 code list BII2 subset
OP-T10-R001	Contract document type code MUST be coded using UNCL 1001 list BII2 subset.
OP-T10-R002	An Endpoint Identifier Scheme MUST be from the list of PEPPOL Party Identifiers described in the "PEPPOL Policy for using Identifiers".
OP-T10-R003	A Party Identifier Scheme MUST be from the list of PEPPOL Party Identifiers described in the "PEPPOL Policy for using Identifiers".
OP-T10-R004	A payee account identifier scheme MUST be from the Account ID PEPPOL code list
OP-T10-R006	Unit code MUST be coded according to the UN/ECE Recommendation 20
OP-T10-R007	A standard item identifier scheme MUST be coded according to the list Item Identifier Scheme ID defined by PEPPOL
OP-T10-R008	A Party Company Identifier Scheme MUST be from the list of PEPPOL Party Identifiers described in the "PEPPOL Policy for using Identifiers".
OP-T10-R009	TaxCurrencyCode MUST be coded using ISO code list 4217
OP-T10-R010	SourceCurrencyCode MUST be coded using ISO code list 4217
OP-T10-R011	TargetCurrencyCode MUST be coded using ISO code list 4217

³ Code to be used is the Alpha-2 code from ISO 3166-1

8 Differences between PEPPOL BIS version 1 and version 2

8.1 Features added

Business term:	UBL binding:
HEADER LEVEL:	
Contract type code	Invoice/cac:ContractDocumentReference/cbc:DocumentTypeCode
Sellers tax registration status	Invoice/cac:AccountingSupplierParty/cac:Party/cac:PartyTaxScheme/cbc:ExemptionReason
Seller tax representative	Invoice/cac:TaxRepresentativeParty/cac:PartyName Invoice/cac:TaxRepresentativeParty/cac:PartyTaxScheme/cbc:CompanyID
Credit/purchasing card	Invoice/cac:PaymentMeans/cac:CardAccount/cbc:NetworkID Invoice/cac:PaymentMeans/cac:CardAccount/cbc:PrimaryAccountNumberID
Allowance and charges reason code	Invoice/cac:AllowanceCharge/cbc:AllowanceChargeReasonCode
Financial Institution name	Invoice/cac:PaymentMeans/cac:PayeeFinancialAccount/cac:FinancialInstitutionBranch/cac:FinancialInstitution/cbc:Name
Financial institution address	Invoice/cac:PaymentMeans/cac:PayeeFinancialAccount/cac:FinancialInstitutionBranch/cac:FinancialInstitution/cac:Address
Tax Currency Code	Invoice/cbc:TaxCurrencyCode
Transaction Currency TaxAmount	Invoice/cac:TaxTotal/cac:TaxSubtotal/cbc:TransactionCurrencyTaxAmount
Source Currency Code	Invoice/cac:TaxExchangeRate/cbc:SourceCurrencyCode
Target Currency Code	Invoice/cac:TaxExchangeRate/cbc:TargetCurrencyCode
Calculation rate	Invoice/cac:TaxExchangeRate/cbc:CalculationRate
Operator code	Invoice/cac:TaxExchangeRate/cbc:MathematicOperatorCode
Exchange rate date	Invoice/cac:TaxExchangeRate/cbc:Date
LINE LEVEL:	
Invoice line period	Invoice/cac:InvoiceLine/cac:InvoicePeriod/cbc:StartDate Invoice/cac:InvoiceLine/cac:InvoicePeriod/cbc:EndDate
Line Delivery ID	Invoice/cac:InvoiceLine/cac:Delivery/cbc:ID
Line delivery address	Invoice/cac:InvoiceLine/cac:Delivery/cac:DeliveryAddress
Item country of origin	Invoice/cac:InvoiceLine/cac:Item/cac:OriginCountry/cbc:IdentificationCode
Item commodity classification	Invoice/cac:InvoiceLine/cac:Item/cac:CommodityClassification/cbc:CommodityCode

8.2 Features removed

Business term	Information:
HEADER LEVEL:	
Country sub-entity for legal party	
Customer party legal entity details	<p>BII2 does not allow for providing:</p> <ul style="list-style-type: none"> Party Legal Entity. Registration_ Name. Name Party Legal Entity. Registration_ Address. Address Address. City Name. Name Address. Country. Identification Code. Code
Delivery address building number and department	
LINE LEVEL:	
Details related to allowance and charge on price	<p>BII2 does not allow for providing:</p> <ul style="list-style-type: none"> Allowance Charge. Allowance Charge_ Reason. Text Allowance Charge. Multiplier_ Factor. Numeric
Tax Exemption Reason Code	

8.3 Other changes

Business term	Description:
Address details:	<p>The specification of address details is significantly different in BIS ver 1 and ver 2: The following elements has been removed:</p> <ul style="list-style-type: none"> • Address ID • Post box • Building number • Department
Contact person	<p>In the current PEPPOL BIS this is expressed as a set of elements giving</p> <ul style="list-style-type: none"> • Person. First_ Name. Name • Person. Family_ Name. Name • Person. Middle_ Name. Name • Person. Job Title. Text <p>BIS2 only allow for the specification of a Contact Person Name (Invoice/cac:AccountingSupplierParty/cac:Party/cac:Contact/cbc:Name (Invoice/cac:AccountingCustomerParty/cac:Party/cac:Contact/cbc:Name).</p>

8.4 Changes in cardinality

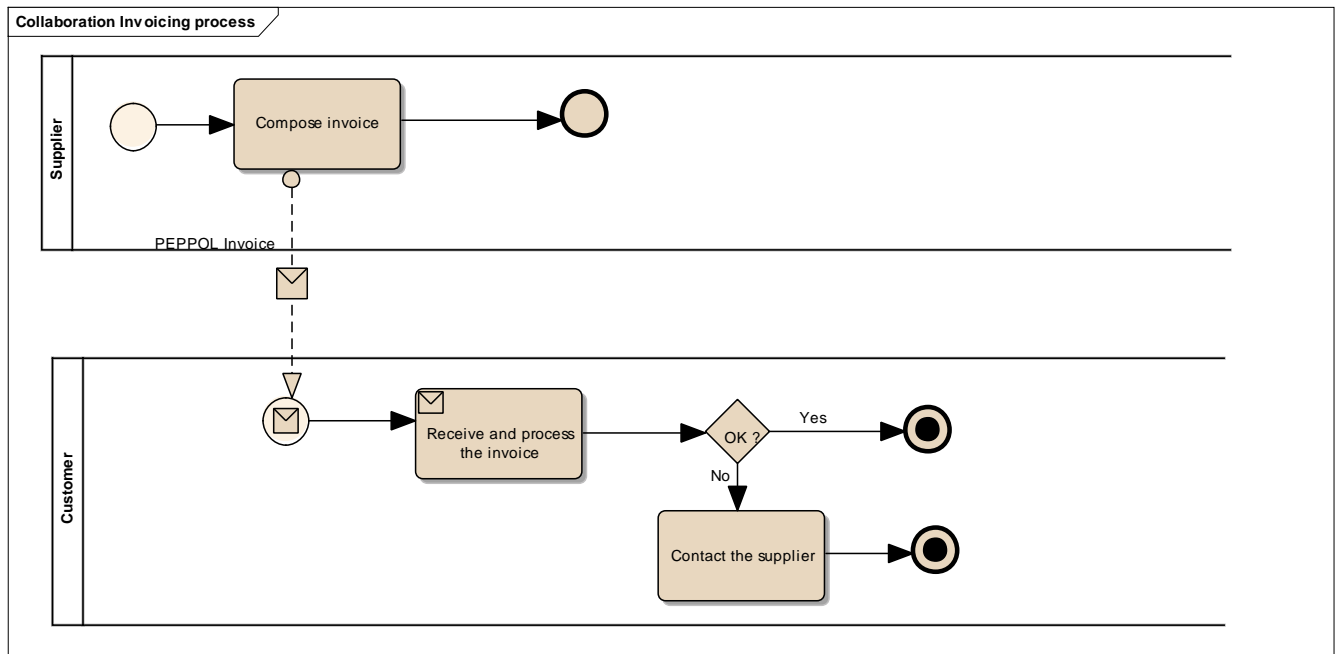
xPath	Cardinality BIS1	New cardinality
HEADER LEVEL:		
/cac:AccountingSupplierParty/cac:Party/cac:PostalAddress/cbc:StreetName	1..1	0..1
/cac:AccountingSupplierParty/cac:Party/cac:PostalAddress/cbc:CityName	1..1	0..1
/cac:AccountingSupplierParty/cac:Party/cac:PostalAddress/cbc:PostalZone	1..1	0..1
/cac:AccountingCustomerParty/cac:Party/cac:PostalAddress/cbc:StreetName	1..1	0..1
/cac:AccountingCustomerParty/cac:Party/cac:PostalAddress/cbc:CityName	1..1	0..1
/cac:AccountingCustomerParty/cac:Party/cac:PostalAddress/cbc:PostalZone	1..1	0..1
/cac:Delivery/cac:DeliveryLocation/cac:Address/cbc:CityName	1..1	0..1
/cac:Delivery/cac:DeliveryLocation/cac:Address/cbc:PostalZone	1..1	0..1
/cac:AllowanceCharge/cbc:AllowanceChargeReason	0..1	1..1
LINE LEVEL:		
/cac:InvoiceLine/cbc:InvoicedQuantity	0..1	1..1
/cac:InvoiceLine/cac:OrderLineReference	0..n	0..1
/cac:InvoiceLine/cac:AllowanceCharge/cbc:AllowanceChargeReason	0..1	1..1

8.5 Features added as extensions or changes to BII2

Restrictions made in form of new business rules are not listed in this section, for these we refer to chapter 7 and the Conformance statement document (Appendix B). A description of the new requirements are found in chapter 5.2.

Business term	UBL binding
Buyers legal registration name	Invoice/cac:AccountingCustomerParty/cac:Party/cac:PartyLegalEntity/cbc:RegistrationName
Buyers contact ID	Invoice/cac:AccountingCustomerParty/cac:Party/cac:Contact/cbc:ID
Line Delivery ID	Invoice/cac:InvoiceLine/cac:Delivery/cbc:ID
Line delivery address	Invoice/cac:InvoiceLine/cac:Delivery/cac:DeliveryAddress
PaymentChannelCode	Invoice/cac:PaymentMeans/cbc:PaymentChannelCode
Financial institution name	Invoice/cac:PaymentMeans/cac:PayeeFinancialAccount/cac:FinancialInstitutionBranch/cac:FinancialInstitution/cbc:Name
Financial institution address	Invoice/cac:PaymentMeans/cac:PayeeFinancialAccount/cac:FinancialInstitutionBranch/cac:FinancialInstitution/cac:Address
Charge indicator	Invoice/cac:AllowanceCharge/cbc:ChargeIndicator Invoice/cac:InvoiceLine/cac:AllowanceCharge/cbc:ChargeIndicator Invoice/cac:InvoiceLine/cac:Price/cac:AllowanceCharge/cbc:ChargeIndicator
Source currency code	Invoice/cac:TaxExchangeRate/cbc:SourceCurrencyCode
Target currency code	Invoice/cac:TaxExchangeRate/cbc:TargetCurrencyCode
Calculation rate	Invoice/cac:TaxExchangeRate/cbc:CalculationRate
Mathematic operator code	Invoice/cac:TaxExchangeRate/cbc:MathematicOperatorCode
Date	Invoice/cac:TaxExchangeRate/cbc:Date
Transaction currency tax amount	Invoice/cac:TaxTotal/cac:TaxSubtotal/cbc:TransactionCurrencyTaxAmount
TaxCurrency code	Invoice/cbc:TaxCurrencyCode
Actual delivery date	Invoice/cac:Delivery/cbc:ActualDeliveryDate
Item description	Invoice/cac:InvoiceLine/cac:Item/cbc:Description
Item attributes	Changed syntax binding to: Invoice/cac:InvoiceLine/cac:Item/cac:AdditionalItemProperty/cbc:Name Invoice/cac:InvoiceLine/cac:Item/cac:AdditionalItemProperty/cbc:Value
VAT Total amount in local currency	Changed syntaxbinding and requirements to use TaxCurrencyCode and TaxExchangeRate for VAT reporting in local currency.
Customers accounting string	Syntaxbinding missing in BII Invoice/cac:InvoiceLine/cbc:AccountingCost

9 Process and typical scenarios



9.1 Use case 1.a – Simple service invoice with VAT

This use case is based on a simple scenario where an Invoice is sent from a Supplier to a Customer. This invoice scenario contains a minimum of information and one VAT rate, where the VAT information is specified on document level and not on line level. This scenario is based around a service referred to as a newspaper subscription.

Use Case number	1.a
Use Case Name	Simple service Invoice with VAT
Use Case Description	This use case is based on a simple scenario where an Invoice is sent from the Supplier to the Customer. The invoice contains a minimum of information and one VAT rate.
Parties involved	Supplier(In UBL: AccountingSupplierParty) Customer (In UBL: AccountingCustomerParty)
Assumptions	<ol style="list-style-type: none"> The Supplier has received one order from the Customer with <ol style="list-style-type: none"> 1 line (1 service) Invoice contains: <ol style="list-style-type: none"> One VAT rate Allowance (discount) on document level Required total and amount Due date and bank account info Contract reference Invoice period on document level 1 invoice lines containing: <ul style="list-style-type: none"> 1 Line with 1 service “Newspaper subscription” with VAT 25% The invoice is mainly text based with a minimum of coding and schemes used.
The flow	<ul style="list-style-type: none"> The Customer engages in a contractual agreement with the supplier The Supplier sends an period based Invoice to the Customer
Result	1. The electronic Invoice message helped the Supplier by:

	<ol style="list-style-type: none"> a. Automating the invoice creation process b. Validation of the Invoice totals and amounts c. Ensuring that the Invoice VAT is correct <ol style="list-style-type: none"> 2. The Invoice message helped the Customer by: <ol style="list-style-type: none"> a. Match invoice to the contract on document level
XML example file	See Annex A for a sample file illustrating Use Case 1.a

9.2 Use case 1.b – Simple product invoice with VAT

This use case is based on a simple scenario where an Invoice is sent from the Supplier to the Customer. The invoice contains a minimum of information and two different VAT rates.

Use Case number	1.b
Use Case Name	Simple Invoicing with VAT
Use Case Description	This use case is based on a simple scenario where an Invoice is sent from the Supplier to the Customer. The invoice contains a minimum of information and two different VAT rates.
Parties involved	Supplier(In UBL: AccountingSupplierParty) Customer (In UBL: AccountingCustomerParty)
Assumptions	<ol style="list-style-type: none"> 1. The Supplier has received one order from the Customer with <ol style="list-style-type: none"> a. 3 lines (3 different products) 2. Invoice contains: <ol style="list-style-type: none"> a. Two VAT rates b. No allowance or charge c. Required totals and amounts d. Due date and bank account info e. Order reference on document level 3. 3 invoice lines: <ul style="list-style-type: none"> • 1 Line with VAT 25% Paper • 2 Line with VAT 25% Pens • 1 Line with VAT 12% Cookies 4. The invoice is mainly text based with a minimum of coding, schemes and identifiers used.
The flow	<ul style="list-style-type: none"> - The Customer places one order - The Supplier sends an Invoice to the Customer
Result	<ol style="list-style-type: none"> 1. The electronic Invoice message helped the Supplier by: <ol style="list-style-type: none"> a. Automating the invoice creation process b. Validation of the Invoice c. Invoice VAT is correct 2. The Invoice message helped the Customer by: <ol style="list-style-type: none"> a. Matching to the Order on document level
XML example file	See Annex A for a sample file illustrating Use Case 1.b

9.3 Use case 2 – Rich content invoice

This use case is based on an advanced scenario that exemplifies the use of VAT, allowance and charge, explicit delivery address and it introduces the use of more parties. This scenario is furthermore based on a more advanced set of system capabilities related to sending, receiving, synchronizing and automatic matching.

Use Case number	2
Use Case Name	Rich content invoice
Use Case Description	This use case is based on an advanced scenario that exemplifies the use of VAT, allowance and charge, explicit delivery address, item identifiers and the use of payee party. This use case is aimed at capturing the invoice business transactions where a sufficient amount of the information available is used due to a higher level of capabilities and a higher ambition of automatic processing. In this scenario the use of item identifiers is encouraged.
Parties involved	Supplier (In UBL: AccountingSupplierParty) Customer (In UBL: AccountingCustomerParty) Payee (In UBL: PayeeParty)
Assumptions	<ol style="list-style-type: none"> The Supplier has received one order from the Customer with <ol style="list-style-type: none"> 4 lines (4 products) Invoice contains: <ol style="list-style-type: none"> Two VAT rates Allowance (Discount) related to line 1 Charge (Invoicing fee) on document level with VAT rate Required totals and amounts Explicit delivery address Payee party References to Customer Order and contract Use of accounting string on line and document level Due date and bank accounting info GS1 identifiers used 4 Invoice lines: 1 Line with printing paper VAT 25% 1 line with pens VAT 25% 1 line with American cookies VAT 12% 1 line with crunchy cookies VAT 12%
The flow	<ul style="list-style-type: none"> The Customer identifies the articles on behalf of a catalogue and places one order The Supplier receives the Order The Supplier confirms the Order The Supplier sends an Invoice to the Customer The Customer process the Invoice <p>Part of this flow is outside scope of this BIS</p>
Result	<ol style="list-style-type: none"> The electronic Invoice message helped the Supplier by: <ol style="list-style-type: none"> Automating the invoice creation process Automatic Validation of the Invoice Ensuring that the Invoice VAT is correct The Invoice message helped the Customer by: <ol style="list-style-type: none"> Matching to the order on document and line level
XML example file	See Annex A for a sample file illustrating Use Case 2

9.4 Use case 3 – Cross Border Invoice

This use case is based on the cross boarder scenario where an invoice is sent between two countries; typically this will be between two EU member states, which result in VAT being paid by the receiving organization. This use case illustrates the use of SEPA payments; IBAN & BIC.

Use Case number	3
Use Case Name	Cross Boarder Invoice
Use Case Description	This use case is based on the cross boarder scenario where an invoice is sent between two countries, typically this will be between two EU member states, which result in VAT being paid by the receiving organization. This use case illustrates the use of SEPA payments; IBAN & BIC.
Parties involved	Supplier(In UBL: AccountingSupplierParty) Customer (In UBL: AccountingCustomerParty)
Assumptions	<ol style="list-style-type: none"> 1. The Supplier has received one order from the Customer with 2 lines (2 articles) 2. Invoice contains: <ol style="list-style-type: none"> a. One VAT rate b. Required totals and amounts c. References to Customer Order d. Due date and bank accounting info, international payment 3. 2 Invoice lines: 4. 1 Line with VAT 25% Paper 5. 1 line with VAT 25% Pens
The flow	<ul style="list-style-type: none"> - The Customer places on order - The Supplier sends an Invoice to the Customer
Result	<ol style="list-style-type: none"> 1. The electronic Invoice message helped the Supplier by: <ol style="list-style-type: none"> a. Automating the invoice creation process b. Automatic Validation of the Invoice c. Ensuring that the Invoice VAT is correct 2. The Invoice message helped the Customer by: <ol style="list-style-type: none"> a. Matching to the order on header level
XML example file	See Annex A for a sample file illustrating Use Case 3

9.5 Use case 4 – EU VAT not applicable

This use case illustrates a scenario where there is no VAT applied to the transaction because the transaction is not regulated in the VAT directive. As a consequence the parties involved may or may not have VAT numbers. The invoice illustrates how to declare products and services that is not regulated by VAT.

Use Case number	4
Use Case Name	EU VAT not applicable
Use Case Description	This use case illustrates a scenario where there is no VAT applied to the transaction because the transaction is not regulated in the VAT directive. As a consequence the parties involved may or may not have VAT numbers. The invoice illustrates how to declare products and services that is not regulated by VAT.
Parties involved	Supplier(In UBL: AccountingSupplierParty) Customer (In UBL: AccountingCustomerParty)
Assumptions	<ol style="list-style-type: none"> 1. The Supplier has received one order from the Customer with 2 lines (2 articles) 2. Invoice contains: <ol style="list-style-type: none"> a. No VAT rates b. Required totals and amounts c. References to Customer Order d. Due date and bank accounting info, international payment 3. 2 Invoice lines: 4. 1 Line with: Paper no VAT 5. 1 line with: Pens no VAT
The flow	<ul style="list-style-type: none"> - The Customer places on order - The Supplier sends an Invoice to the Customer
Result	<ol style="list-style-type: none"> 1. The electronic Invoice message helped the Supplier by: <ol style="list-style-type: none"> a. Automating the invoice creation process b. Automatic Validation of the Invoice 2. The Invoice message helped the Customer by: <ol style="list-style-type: none"> a. Matching to the order on header level
XML example file	See Annex A for a sample file illustrating Use Case 4

9.6 Use case 5 – Invoice with full specs

This use case does not reflect a typical invoicing scenario. This use case is a full reflection of the different possibilities the PEPPOL BIS invoice offer.

Use Case number	5
Use Case Name	Complete/full invoice
Use Case Description	Theoretical maximum of contents according to PEPPOL BIS profile
Parties involved	Supplier (In UBL: AccountingSupplierParty) Customer (In UBL: AccountingCustomerParty) Payee (In UBL: PayeeParty) Tax Representative (in UBL: TaxRepresentativeParty)
Assumptions	<p>This scenario, covers the following details, in addition to elements also specified in the other use cases, and is hence a full or complete reflection of the invoice:</p> <ul style="list-style-type: none"> • Accounting cost on document and line level • Invoice period on document and line level • Delivery on document and line level • Contract document reference • Additional document reference with attachments: <ul style="list-style-type: none"> ○ External reference , URI ○ EmbeddedDocumentBinaryObject • PayeeParty • TaxRepresentativeParty • Several PaymentTerms • Several AllowanceCharge on document level • Several VAT categories (S, H, E) • PrepaidAmount and PayableRoundingAmount • Several AllowanceCharge on line level • AllowanceCharge on price • Lines with negative InvoicedQuantity • OriginCountry on line level • SellersItemIdentification and StandarItemIdentification on same line • Both UNSPC and CPV classification on the same line
The flow	<ul style="list-style-type: none"> - The Customer places on order - The Supplier sends an Invoice to the Customer
Result	<p>The electronic Invoice message helped the Supplier by:</p> <ol style="list-style-type: none"> a. Automating the invoice creation process b. Automatic Validation of the Invoice c. Ensuring that the Invoice VAT is correct <p>The Invoice message helped the Customer by:</p> <ol style="list-style-type: none"> a. Matching to the order on header level
XML example file	See Annex A for a sample file illustrating Use Case 5

10 Description of selected parts of the invoice message

10.1 Parties

For identifiers of the different parties/roles, we refer to the “PEPPOL Transport Infrastructure Policy for using Identifiers”.

The following parties/roles may be specified in the message:

10.1.1 AccountingSupplierParty (Supplier)

This part of the invoice contains information about the supplier, who is also the issuer of the invoice. In most cases, the supplier is the one who will receive the payment (payee). For cases when the payee is a different party, refer to chapter 9.1.3

```
<cac:AccountingSupplierParty>
  <cac:Party>
    <cbc:EndpointID schemeID="GLN">5790000436057</cbc:EndpointID>
    <cac:PartyIdentification>
      <cbc:ID schemeID="DK:CVR">DK16356706</cbc:ID>
    </cac:PartyIdentification>
    <cac:PartyName>
      <cbc:Name>Salescompany Ltd.</cbc:Name>
    </cac:PartyName>
    <cac:PostalAddress>
      <cbc:StreetName>Main street 2, Building 4</cbc:StreetName>
      <cbc:CityName>Big city</cbc:CityName>
      <cbc:PostalZone>54321</cbc:PostalZone>
      <cac:Country>
        <cbc:IdentificationCode listID="ISO3166-1:Alpha2">DK</cbc:IdentificationCode>
      </cac:Country>
    </cac:PostalAddress>
  </cac:Party>
</cac:AccountingSupplierParty>
```

10.1.2 AccountingCustomerParty (Customer)

Person or organisation acquiring the ownership of a product or a service for an agreed price and payment terms.

```
<cac:AccountingCustomerParty>
  <cac:Party>
    <cbc:EndpointID schemeID="GLN">5790000436040</cbc:EndpointID>
    <cac:PartyIdentification>
      <cbc:ID schemeID="NO:ORGNR">NO345KS5324</cbc:ID>
    </cac:PartyIdentification>
    <cac:PartyName>
      <cbc:Name>Buyercompany Ltd</cbc:Name>
    </cac:PartyName>
    <cac:PostalAddress>
      <cbc:StreetName>Main street 2, Building 4</cbc:StreetName>
      <cbc:CityName>Big city</cbc:CityName>
      <cbc:PostalZone>54321</cbc:PostalZone>
      <cac:Country>
        <cbc:IdentificationCode listID="ISO3166-1:Alpha2">DK</cbc:IdentificationCode>
      </cac:Country>
    </cac:PostalAddress>
  </cac:Party>
```

</cac:AccountingCustomerParty>

10.1.3 Payee

A payee is a person, financial institution or business to whom you make some type of payment to, i.e a payment receiver. Payment receiver is optional information. If this information is not supplied, the supplier/seller is the payment receiver.

```
<cac:PayeeParty>
  <cac:PartyIdentification>
    <cbc:ID schemeID="GLN">5790000436088</cbc:ID>
  </cac:PartyIdentification>
  <cac:PartyName>
    <cbc:Name>Ebeneser Scrooge Inc.</cbc:Name>
  </cac:PartyName>
  <cac:PartyLegalEntity>
    <cbc:CompanyID schemeID="UK:CH">6411982340</cbc:CompanyID>
  </cac:PartyLegalEntity>
</cac:PayeeParty>
```

10.1.4 Address information

The address structure has been changed from the last version of the PEPPOL BIS. In addition to structural changes, the provision of the composite cac:PostalAddress has been made mandatory, but the detailed component requirements are kept optional, as these are dependent on both EU- and national rules. Below are two examples of how to send address information.

Simple address:

```
<cac:PostalAddress>
  <cbc:StreetName>Main street 2, Building 4</cbc:StreetName>
  <cbc:CityName>Big city</cbc:CityName>
  <cbc:PostalZone>54321</cbc:PostalZone>
  <cac:Country>
    <cbc:IdentificationCode listID="ISO3166-1:Alpha2">DK</cbc:IdentificationCode>
  </cac:Country>
</cac:PostalAddress>
```

Full example:

```
<cac:PostalAddress>
  <cbc:StreetName>Straiton Road</cbc:StreetName>
  <cbc:AdditionalStreetName>Loanhead</cbc:AdditionalStreetName>
  <cbc:CityName>Edinburgh</cbc:CityName>
  <cbc:PostalZone>EH20 9PW</cbc:PostalZone>
  <cbc:CountrySubentity>Midlothian</cbc:CountrySubentity>
  <cac:Country>
    <cbc:IdentificationCode listID="ISO3166-1:Alpha2">GB</cbc:IdentificationCode>
  </cac:Country>
</cac:PostalAddress>
```

10.2 Other key elements in the message

10.2.1 Allowances and charges

10.2.1.1 General rules

Elements for allowance and charges are found on three levels:

1. The header level applies to the whole invoice and is included in the calculation of the invoice total amount.
2. The line level applies to the line level and is included in the calculation of the line amount.
3. The line level Price element. Allowance and Charge information on this level may be provided to inform the buyer how the price is set. It is also relevant if the seller or buyer want to post the allowance or charge in their accounting system. The price itself shall always be the net price, i.e. the base amount reduced/increased with allowancecharge/amount.

- ▶ Several allowances and charges may be supplied both on header- and line-level. For the Price-element only one occurrence of the Allowance and Charge element should be present. The element AllowanceCharge with sub element ChargeIndicator indicates whether the instance is a charge (true) or an allowance (false).
- ▶ Specification of VAT for allowances and charges, AllowanceCharge/TaxCategory with sub elements, may be supplied both on the header level and on the line level, but not for the Price element. Since allowances and charges on the Price element is simply information, there is no VAT calculation on those.
- ▶ The sum of all allowances and charges on the header level must be specified in AllowanceTotalAmount and ChargeTotalAmount respectively.
- ▶ The sum of all allowances and charges on the line level must be taken into account, subtracted or added, when calculating the LineTotalAmount. These line level allowances and charges must not be calculated into the header level elements.
- ▶ Allowances and charges related to Price shall not be part of any other calculations.
- ▶ Allowances and charges related to Price may specify amount (AllowanceCharge/Amount) and base amount
- ▶ A code can be specified for stating the reason of the allowance or charge.

10.2.1.2 Allowance and Charges on header level.

This example shows a charge related to packing costs without the use of the allowance charge reason code and with VAT information:

```
<cac:AllowanceCharge>
  <cbc:ChargeIndicator>true</cbc:ChargeIndicator>
  <cbc:AllowanceChargeReason>Packing cost</cbc:AllowanceChargeReason>
  <cbc:Amount currencyID="EUR">100.00</cbc:Amount>
  <cac:TaxCategory>
    <cbc:ID schemeID="UNCL5305">S</cbc:ID>
    <cbc:Percent>20.00</cbc:Percent>
    <cac:TaxScheme>
      <cbc:ID>VAT</cbc:ID>
    </cac:TaxScheme>
  </cac:TaxCategory>
</cac:AllowanceCharge>
```

This example shows an allowance related to a late delivery with the use of the allowance charge reason code without VAT information:

```
<cac:AllowanceCharge>
  <cbc:ChargeIndicator>false</cbc:ChargeIndicator>
  <cbc:AllowanceChargeReasonCode listID="UNCL4465">33
</cbc:AllowanceChargeReasonCode>
```



```
<cbc:AllowanceChargeReason>Late delivery</cbc:AllowanceChargeReason>
<cbc:Amount currencyID="EUR">100.00</cbc:Amount>
</cac:AllowanceCharge>
```

10.2.1.3 Allowance and Charges on line level.

This example shows an allowance related to damage on the delivery without the use of the allowance charge reason code and without VAT information:

```
<cac:AllowanceCharge>
  <cbc:ChargeIndicator>false</cbc:ChargeIndicator>
  <cbc:AllowanceChargeReasonCode listID=" UNCL4465">33
</cbc:AllowanceChargeReasonCode>
  <cbc:AllowanceChargeReason>Late delivery</cbc:AllowanceChargeReason>
  <cbc:Amount currencyID="EUR">100.00</cbc:Amount>
</cac:AllowanceCharge>
```

This Example shows a charge related to customs duties with the use the allowance charge reason code and without VAT information:

```
<cac:AllowanceCharge>
  <cbc:ChargeIndicator>true</cbc:ChargeIndicator>
  <cbc:AllowanceChargeReasonCode listID=" UNCL4465">22
</cbc:AllowanceChargeReasonCode>
  <cbc:AllowanceChargeReason>Customs duties</cbc:AllowanceChargeReason>
  <cbc:Amount currencyID="EUR">12</cbc:Amount>
</cac:AllowanceCharge>
```

10.2.2 Payment information

The supplier may include payment information in an invoice in order to inform the buyer how he can pay the amount that is due. This information is an important part of the payment initiation instructions where the customer, as payer, instructs his financial institution to deliver the funds to the supplier/payee financial institution.

- ▶ Payment means and terms stated at document level apply to the TotalPayableAmount.

In cross border invoices the most common payment methods are the following:

- ▶ IBAN/BIC bank debit transfer (deposit into payee's account e.g. through SWIFT).
- ▶ Customer account.
- ▶ Cash payment.
- ▶ Unspecified.

The Payment Means Code specifies the payment method used, and controls both the validation and display of this group of elements.

The involved elements are:

Element:	Description:
/cac:PaymentMeans/cbc:PaymentMeansCode	Specifies what payment methods is being used.
/cac:PaymentMeans/cbc:PaymentDueDate	Invoice due date
/cac:PaymentMeans/cbc:PaymentChannelCode	The payment system used.
/cac:PaymentMeans/cbc:PaymentID	A reference for matching payment to invoice.
/cac:PaymentMeans/cac:PayeeFinancialAccount/cbc:ID	Account number
/cac:PaymentMeans/cac:PayeeFinancialAccount/cac:FinancialInstitutionID	Financial institution branch identifier.

institutionBranch/cbc:ID	
/cac:PaymentMeans/cac:PayeeFinancialAccount/cbc:Currency Code	Account currency.
/cac:PaymentMeans/cac:PayeeFinancialAccount/cac:FinancialInstitutionBranch/cac:FinancialInstitution/cbc:ID	Financial institution identifier.

10.2.2.1 Payment transfer to payees account

The supplier/payee requests the customer/payer to transfer the specified amount into the payees account.

```
<cac:PaymentMeans>
  <cbc:PaymentMeansCode listID=" UNCL4461">31</cbc:PaymentMeansCode>
  <cac:PayeeFinancialAccount>
    <cbc:ID schemeID="IBAN">DK1212341234123412</cbc:ID>
    <cac:FinancialInstitutionBranch>
      <cac:FinancialInstitution>
        <cbc:ID schemeID="BIC">DKXDABCD</cbc:ID>
      </cac:FinancialInstitution>
    </cac:FinancialInstitutionBranch>
  </cac:PayeeFinancialAccount>
</cac:PaymentMeans>
```

The above example assumes a bank transfer by using the SWIFT system within Europe⁴ in which case the following information is sufficient.

- ▶ IBAN = DK1212341234123412
- ▶ BIC (SWIFT number) = DKXDABCD

10.2.2.2 Customer account

By issuing an invoice the supplier claims payment, but the settlement of the payment is not necessarily tied to the invoice itself. An example being a charge account⁵. The supplier then claims settlement of the account balance periodically, depending on terms in the customer/supplier business contract. Therefore the invoice may not have a due date.

The settlement of the customer account balance is a separate process and is usually based on an account statement that lists invoices, payment, credit notes and other transactions.

```
<cac:PaymentMeans>
  <cbc:PaymentMeansCode listID=" UNCL4461 ">97</cbc:PaymentMeansCode>
</cac:PaymentMeans>
```

By stating payment means code 97 the supplier informs the buyer that the invoice amount has been credited to his customer account.

10.2.2.3 Cash payment

In this example the invoice is fully paid before or at the point of issuing. By stating Payment Means Code 10 the supplier states that the invoice is paid and therefore contains no claim for payment. The prepaid amount should equal the Tax Inclusive Amount and there is no Payable Amount.

```
<cac:PaymentMeans>
  <cbc:PaymentMeansCode listID="UNCL4461">10</cbc:PaymentMeansCode>
</cac:PaymentMeans>
```

⁴ Within Europe it is sufficient to use IBAN account identification but that is not the case globally.

⁵ An account you have with a supplier that allows you to pay for goods at the end of a particular period of time in the future rather than when you buy them

10.2.2.4 Unspecified

If the seller gives no information on how the invoice amount is to be settled, there usually exists a contract that controls the settlement. By stating code 1, the buyer is not informed on how to settle the invoice amount, and the invoice can state a due date, but no payment information.

```
<cac:PaymentMeans>  
  <cbc:PaymentMeansCode listID="UNCL4461">1</cbc:PaymentMeansCode>  
  <cbc:PaymentDueDate>2013-06-30</cbc:PaymentDueDate>  
</cac:PaymentMeans>
```

10.2.3 Payment identifier

The payment means allows the issuer of the invoice to insert a reference for the expected payment of the invoice (also known as end-to-end reference). When the payer instructs his financial institution to transfer the funds, he should include this reference in the payment instructions. When the funds are deposited into the payees account, he can use this reference to automate the reconciliation of the financial account statement.

```
<cac:PaymentMeans>  
  <cbc:PaymentID>Payref1</cbc:PaymentID>  
</cac:PaymentMeans>
```

10.2.4 Order / order number / order reference

In situations where the customer provides an order number, the order number should be provided in the invoice to allow matching.

The example below shows a reference to Order number 123, and on line level it refers to order line no 3 of that order:

The header level:

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

The line level:

```
<cac:OrderLineReference>  
  <cbc:LineID>3</cbc:LineID>  
</cac:OrderLineReference>
```

10.2.5 Contract number

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

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

10.2.6 Accounting information

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

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

10.2.7 Attachments

The element to hold the attachment information (AdditionalDocumentReference) can be repeated multiple times, thus allowing for multiple attachments.

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

Attachments can also be graphs and images. The attachment could be sent as a binary object or as an external address to the object’s storage location (URI). Attachments sent as binary objects should be restricted to the MIME types specified in the CEN WS/BII2 document “CWA 16558 – Annex J, Guideline on Attachment handling”

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

Example of use of external references, URI:

```
<cac:AdditionalDocumentReference>
  <cbc:ID>Doc1</cbc:ID>
  <cbc:DocumentType>Timesheet</cbc:DocumentType>
  <cac:Attachment>
    <cac:ExternalReference>
      <cbc:URI>http://www.suppliersite.eu/sheet001.html</cbc:URI>
    </cac:ExternalReference>
  </cac:Attachment>
</cac:AdditionalDocumentReference>
```

Example of use, embedded document:

```
<cac:AdditionalDocumentReference>
  <cbc:ID>Doc2</cbc:ID>
  <cbc:DocumentType>Drawing</cbc:DocumentType>
  <cac:Attachment>
    <cbc:EmbeddedDocumentBinaryObject mimeType="application/pdf"
      filename="mydrawing.pdf">UjBsR09EbGhjZ0dTQUxNQUFBUUNBRU1tQ1p0dU1GUXh
      EUzhi
    </cbc:EmbeddedDocumentBinaryObject>
  </cac:Attachment>
</cac:AdditionalDocumentReference>
```

10.2.8 Other Use of additional document reference

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

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

Example:

```
<cac:AdditionalDocumentReference>
  <cbc:ID>SuppOrder13001</cbc:ID>
  <cbc:DocumentType>Supplier's order number</cbc:DocumentType>
</cac:AdditionalDocumentReference>
```

```
<cac:AdditionalDocumentReference>
  <cbc:ID>Packing13001</cbc:ID>
  <cbc:DocumentType>PackingList for SuppOrder13001</cbc:DocumentType>
  <cac:Attachment>
    <cbc:EmbeddedDocumentBinaryObject mimeType="application/pdf">
    </cbc:EmbeddedDocumentBinaryObject>
  </cac:Attachment>
</cac:AdditionalDocumentReference>
```

10.2.9 Use of party tax scheme for accounting supplier party

PartyTaxScheme under AccountingSupplierParty is an optional element, but according to EU COUNCIL DIRECTIVE 2010/45/EU the PartyTaxScheme must be specified if the invoice have a VAT total.

Example:

```
<cac:PartyTaxScheme>
  <cbc:CompanyID schemeID="DK:VAT ">DK12345</cbc:CompanyID>
  <cac:TaxScheme>
    <cbc:ID>VAT</cbc:ID>
  </cac:TaxScheme>
</cac:PartyTaxScheme>
```

The VAT number itself is stated in the Company ID tag. Companies with VAT registration in EU member states SHALL write such a VAT number according to EU format , i.e. starting with the country code, other countries are to use VAT numbers as advised by the respective national tax authority.⁶

The Tax Scheme specifies that this is a VAT registration identifier. Each of the tags uses attributes to specify the ID and code scheme used and the issuing agency. The Tax Scheme Identifier must come from the UN/ECE code list 5153, but the VAT Identifiers will be issued by appropriate national institutions.

10.2.10 VAT category

There are 4 main VAT categories for an invoice:

1. Outside VAT legislation

If the invoice is outside VAT legislation, there is no VAT information on the Invoice, see usecase 4 as an example of such an invoice.

2. Zero rated

If the invoice has items with zero rated VAT, this is expressed by filling out VAT Category = 'Z' for the item(s) with zero rate.

3. Exempt from VAT

If the invoice has items that are exempted from VAT, this is expressed by filling out VAT Category = 'E' for the item(s) with exemption. Also an exempt reason should be provided.

4. Normal VAT

Goods with normal VAT category can have a standard rate, higher or lower rate.

For all cases except invoices outside VAT legislation, the VAT category must be sent on line level as well as for any allowance- and charges on document level.

10.2.11 Rounding

⁶ You can verify the validity of a VAT number issued by any Member State by selecting:
http://ec.europa.eu/taxation_customs/vies/vieshome.do

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

10.2.11.1 Elements that must be rounded

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

10.2.11.2 Element for rounding amount, the Payable Amount

It is possible to round the invoiced amount to the nearest integer. The element LegalMonetaryTotal/PayableRoundingAmount is used for this purpose and is specified on the header level.

This value must be added to the value in /cac:LegalMonetaryTotal/cbc:TaxInclusiveAmount

Example: If the VAT total amounts to 292.20 and other calculated invoice totals are as shown below, a PayableRoundingAmount of 0.30 EUR may be introduced to render an integer number as payable amount:

```
<cac:LegalMonetaryTotal>
  <cbc:LineExtensionAmount currencyID="EUR">1436.50</cbc:LineExtensionAmount>
  <cbc:TaxExclusiveAmount currencyID="EUR">1436.50</cbc:TaxExclusiveAmount>
  <cbc:TaxInclusiveAmount currencyID="EUR">1729.00</cbc:TaxInclusiveAmount>
  <cbc:AllowanceTotalAmount currencyID="EUR">100.00</cbc:AllowanceTotalAmount>
  <cbc:ChargeTotalAmount currencyID="EUR">100.00</cbc:ChargeTotalAmount>
  <cbc:PrepaidAmount currencyID="EUR">1000.00</cbc:PrepaidAmount>
  <cbc:PayableRoundingAmount currencyID="EUR">0.30</cbc:PayableRoundingAmount>
  <cbc:PayableAmount currencyID="EUR">729.00</cbc:PayableAmount>
</cac:LegalMonetaryTotal>
```

10.2.12 Calculation of totals

The following elements show the totals of an invoice:

Element:	Description:
/cac:LegalMonetaryTotal/cbc:LineExtensionAmount	Sum of line amounts
/cac:LegalMonetaryTotal/cbc:AllowanceTotalAmount	Allowance/discounts on document level
/cac:LegalMonetaryTotal/cbc:ChargeTotalAmount	Charges on document level
/cac:LegalMonetaryTotal/cbc:TaxExclusiveAmount	Invoice total amount without VAT
/cac:LegalMonetaryTotal/cbc:TaxInclusiveAmount	Invoice total amount with VAT
/cac:LegalMonetaryTotal/cbc:PrepaidAmount	The amount prepaid
/cac:LegalMonetaryTotal/cbc:PayableRoundingAmount	The amount used to round
/cac:LegalMonetaryTotal/cbc:PayableAmount	Final amount to be paid

- ▶ Amounts MUST be given to a precision of two decimals.
- ▶ Amounts at document level MUST apply to all invoices lines.
- ▶ Total payable amount in an invoice MUST NOT be negative.
- ▶ Tax inclusive amount in an invoice MUST NOT be negative.

Formulas for the calculations of totals are as follows:

Element:	Formula:
/cac:LegalMonetaryTotal/cbc:LineExtensionAmount	\sum LineExtensionAmount (at line level)
/cac:LegalMonetaryTotal/cbc:ChargeTotalAmount	\sum Charge Amount at document level (where ChargeIndicator = "true")
/cac:LegalMonetaryTotal/cbc:AllowanceTotalAmount	\sum Allowance Amount at document level (where ChargeIndicator = "false")
/cac:LegalMonetaryTotal/cbc:TaxExclusiveAmount	LineExtensionAmount – AllowanceTotalAmount + ChargeTotalAmount
/cac:LegalMonetaryTotal/cbc:TaxInclusiveAmount	TaxExclusiveAmount + TaxTotal TaxAmount (where tax scheme = VAT) + PayableRoundingAmount
/cac:LegalMonetaryTotal/cbc:PrepaidAmount	Sum of amount previously paid
/cac:LegalMonetaryTotal/cbc:PayableAmount	TaxInclusiveAmount (from the LegalMonetaryTotal class on document level) – PrepaidAmount (from the LegalMonetaryTotal class on document level)
/cac:TaxTotal/cbc:TaxAmount	\sum VAT subtotal for all TaxSubtotal categories For each TaxSubtotal: Base for VAT subtotal = \sum line extension amounts in invoice lines marked with the relevant category + allowance and charges marked with relevant category VAT subtotal in category = "Base for VAT subtotal" multiplied with category tax percentage.

10.2.12.1 Example of calculation of /cac:TaxTotal/cbc:TaxAmount:

Lineno	Quantity	Price	Allowance	Charge	LineExtensionAmount	VAT-rate/category	VAT-amount pr line	Rounded	LineExtension * rate	rounded
1	15	132.45	100		1886.75	25	471.6875	471.69		
2	23	17.23		54	450.29	25	112.5725	112.57		
Pr.category					2337.04			584.26	584.26	584.26
3	45	18.67			840.15	12	100.818	100.82		
4	126	113.88		250	14598.88	12	1751.8656	1751.87		
Pr.category					15439.03			1852.69	1852.6836	1852.68
TAXTOTAL:										2436.94

As seen in this example it is of importance that the calculations are done pr. Taxcategory, and not pr. line, to avoid rounding errors.

The Tax Inclusive Amount shows the total value of the purchase i.e. the amount that is put as charge in the buyers' accounts. The Payable Amount is the amount that the invoice claims for payment and the difference between the two amounts is what has already been paid when it is issued. For example, when there are prepayments, like when the invoice is paid at the point of purchase with a payment card.

Example of calculations:

	Sample amounts	Element
Sum of line amounts	+ 1436.50	LineExtensionAmount
Allowance/discounts on document level	- 100.00	Allowances(Total)
Charges on document level	+ 100.00	Charges(Total)
Invoice total amount without VAT	= 1436.50	TaxExclusiveAmount
VAT total amount	+ 292.20	TaxAmount
Rounding of Invoice total	+ 0.30	PayableRoundingAmount
Invoice total with VAT (value of purchase)	= 1729.00	TaxInclusiveAmount
Paid amounts	- 1000.00	PrepaidAmount
Amount due for payment	= 729.00	Payable amount

The above example is presented in the invoice in the following way:

```
<cac:LegalMonetaryTotal>
  <cbc:LineExtensionAmount currencyID="EUR">1436.50</cbc:LineExtensionAmount>
  <cbc:TaxExclusiveAmount currencyID="EUR">1436.50</cbc:TaxExclusiveAmount>
  <cbc:TaxInclusiveAmount currencyID="EUR">1729.00</cbc:TaxInclusiveAmount>
  <cbc:AllowanceTotalAmount currencyID="EUR">100.00</cbc:AllowanceTotalAmount>
  <cbc:ChargeTotalAmount currencyID="EUR">100.00</cbc:ChargeTotalAmount>
  <cbc:PrepaidAmount currencyID="EUR">1000.00</cbc:PrepaidAmount>
  <cbc:PayableRoundingAmount currencyID="EUR">0.30</cbc:PayableRoundingAmount>
  <cbc:PayableAmount currencyID="EUR">729.00</cbc:PayableAmount>
</cac:LegalMonetaryTotal>
```

10.2.13 Item details, identification and description

```
<cac:Item>
  <cbc:Description>Processor: Intel Core 2 Duo SU9400 LV (1.4GHz). RAM:
    3MB. Screen 1440x900
</cbc:Description>
  <cbc:Name>Laptop computer</cbc:Name>
  <cac:SellersItemIdentification>
    <cbc:ID>JB007</cbc:ID>
  </cac:SellersItemIdentification>
  <cac:StandardItemIdentification>
    <cbc:ID schemeID="GTIN">05704368876486</cbc:ID>
  </cac:StandardItemIdentification>
</cac:Item>
```



```

<cac:OriginCountry>
  <cbc:IdentificationCode listID="ISO3166-1:Alpha2">NO</cbc:IdentificationCode>
</cac:OriginCountry>
<cac:CommodityClassification>
  <cbc:ItemClassificationCode listID="UNSPSC">12344321</cbc:ItemClassificationCode>
</cac:CommodityClassification>
<cac:CommodityClassification>
  <cbc:ItemClassificationCode listID="CPV">65434568</cbc:ItemClassificationCode>
</cac:CommodityClassification>
<cac:ClassifiedTaxCategory>
  <cbc:ID schemeID="UNCL5305">S</cbc:ID>
  <cbc:Percent>20</cbc:Percent>
  <cac:TaxScheme>
    <cbc:ID>VAT</cbc:ID>
  </cac:TaxScheme>
</cac:ClassifiedTaxCategory>
</cac:Item>

```

10.2.14 Tax representative

Under a number of business scenarios, companies trading across borders are required by the local tax authorities to appoint tax representatives.

Situations include non-EU companies trading in Europe, importers into the EU and commodity traders.

Tax representatives are responsible for the correct management and settlement of VAT on behalf of companies, in accordance with the local regulations. A tax representative is regarded as the local agent of the trader. In many cases, the tax representative is still held jointly and severally liable for the taxes of the trader.

```

<cac:TaxRepresentativeParty>
  <cac:PartyName>
    <cbc:Name>Allan</cbc:Name>
  </cac:PartyName>
  <cac:PartyTaxScheme>
    <cbc:CompanyID schemeID="UK:CH">6411982340</cbc:CompanyID>
    <cac:TaxScheme>
      <cbc:ID>VAT</cbc:ID>
    </cac:TaxScheme>
  </cac:PartyTaxScheme>
</cac:TaxRepresentativeParty>

```

10.2.15 Price

Allowances and charges related to Price shall not be part of any other calculations.

```

<cac:Price>
  <cbc:PriceAmount currencyID="EUR">1273</cbc:PriceAmount>
  <cbc:BaseQuantity unitCode="C62" unitCodeListID="UNECERec20">1</cbc:BaseQuantity>
  <cac:AllowanceCharge>
    <cbc:ChargeIndicator>>false</cbc:ChargeIndicator>
    <cbc:Amount currencyID="EUR">225</cbc:Amount>
    <cbc:BaseAmount currencyID="EUR">1500</cbc:BaseAmount>
  </cac:AllowanceCharge>
</cac:Price>

```

10.2.16 VAT in local currency

In cases when invoices are issued in other currencies than the national currency of the seller, the seller may be required to provide information about the VAT total amount in his national currency.

TaxTotal/TaxAmount is given in the DocumentCurrency, whilst the element TransactionCurrencyTaxAmount is used for the tax amount pr. Category in local currency (TaxCurrency). The conversion between DocumentCurrency and TaxCurrency is found in the composite element TaxExchangeRate.

Example:

```
.....
<cbc:DocumentCurrencyCode listID="ISO4217">DKK</cbc:DocumentCurrencyCode>
<cbc:TaxCurrencyCode listID="ISO4217">SEK</cbc:TaxCurrencyCode>
.....
<cac:TaxExchangeRate>
  <cbc:SourceCurrencyCode>DKK</cbc:SourceCurrencyCode>
  <cbc:TargetCurrencyCode>SEK</cbc:TargetCurrencyCode>
  <cbc:CalculationRate>1.174</cbc:CalculationRate>
  <cbc:MathematicOperatorCode>Multiply</cbc:MathematicOperatorCode>
  <cbc:Date>2013-10-15</cbc:Date>
</cac:TaxExchangeRate>
<cac:TaxTotal>
  <cbc:TaxAmount currencyID="DKK">225.00</cbc:TaxAmount>
  <cac:TaxSubtotal>
    <cbc:TaxableAmount currencyID="DKK">900.00</cbc:TaxableAmount>
    <cbc:TaxAmount currencyID="DKK">225.00</cbc:TaxAmount>
    <cbc:TransactionCurrencyTaxAmount currencyID="SEK">264.15
    </cbc:TransactionCurrencyTaxAmount>
    <cac:TaxCategory>
      <cbc:ID schemeID="UNCL5305">S</cbc:ID>
      <cbc:Percent>25</cbc:Percent>
      <cac:TaxScheme>
        <cbc:ID schemeID="UNCL5153">VAT</cbc:ID>
      </cac:TaxScheme>
    </cac:TaxCategory>
  </cac:TaxSubtotal>
</cac:TaxTotal>
.....
```

11 PEPPOL Identifiers

PEPPOL has defined a “Policy for Using Identifiers” [PEPPOL_Transp] 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. The policies that apply to this BIS are the following:

11.1 Party Identifiers

The “schemeID” attribute must be populated in all instances of the “ID” element when used within a “PartyIdentification”-container and in all instances of the “EndpointID” element when used within a “Party”-container.

Examples of usage in PartyIdentification:

```
<cac:PartyIdentification>  
  <cbc:ID schemeID="GLN">5790000435968</cbc:ID>  
</cac:PartyIdentification>
```

The following examples denotes that the Issuing Agency is DK:CVR in the PEPPOL set of Issuing Agency Codes. This means that the party has the Danish CVR identifier DK87654321.

Examples of usage in PartyIdentification and Endpoint ID:

```
<cbc:EndpointID schemeID="DK:CVR">DK87654321</cbc:EndpointID>  
  
<cac:PartyIdentification>  
  <cbc:ID schemeID="DK:CVR">DK87654321</cbc:ID>  
</cac:PartyIdentification>
```

11.2 Version ID

This BIS is using the UBL 2.1 syntax. The namespace of the XML-message does only communicate the major version number. Since it is important for the receiver to also know what minor version of the syntax that is used, the element UBLVersionID must be stated with the value **2.1**:

```
<cbc:UBLVersionID>2.1</cbc:UBLVersionID>
```

11.3 Profile ID

The ProfileID identifies the process that the business document is part of. PEPPOL BIS uses the identification system according to BII:

As an example the following process identifier is used for —BII04 - Invoice only:

ProfileID: urn:www.cenbii.eu:profile:bii04:ver2.0

For implementers: Please note that process identifiers in the document instance **MUST** correspond to the SMP process identifier.

11.4 Customization ID

The PEPPOL Customization ID identifies the specification of content and rules that apply to the transaction. This BIS has required some minor additions and changes to the CEN BII transaction. Following the CENBII methodology any extension must be communicated by adding an extension ID onto the Customization ID. The full syntax is:

```
<transactionId>:(restrictive|extended|partly):<extensionId>[(restrictive|extended|partly):<extensionId>].
```

Where:

- ▶ Transaction ID: urn:www.cenbii.eu:transaction:biitrns010:ver2.0
- ▶ Extension ID: urn:www.peppol.eu:bis:peppol4a:ver2.0

CustomizationID to use:

urn:www.cenbii.eu:transaction:biitrns010:ver2.0:**extended**:urn:www.peppol.eu:bis:peppol4a:ver2.0

Example of usage:

```
<cbc:CustomizationID>  
urn:www.cenbii.eu:transaction:biitrns010:ver2.0:extended:urn:www.peppol.eu:bis:peppol4a:ver2.0  
</cbc:CustomizationID>
```

For implementers: Please note that CustomizationID element in the document instance **MUST** correspond to the Customization ID of the SMP Document Identifier.

11.5 Namespaces

The target namespace for the UBL2.1 Invoice is:

urn:oasis:names:specification:ubl:schema:xsd:Invoice-2

12 XML Schema Guideline and information content

Occurrence	Element/Attribute	BII Business Term	Info req.
Invoice			
1 .. 1	cbc:UBLVersionID		
1 .. 1	cbc:CustomizationID	Customization identifier	tir10-001
1 .. 1	cbc:ProfileID	Profile identifier	tir10-002
1 .. 1	cbc:ID	Document identifier	tir10-003
1 .. 1	cbc:IssueDate	Document issuing date	tir10-004
1 .. 1	cbc:InvoiceTypeCode	Invoice type code	tir10-080
0 .. 1	cbc:Note	Document level textual note	tir10-005
0 .. 1	cbc:TaxPointDate	Document issuing date	tir10-006
1 .. 1	cbc:DocumentCurrencyCode	Invoice currency code	tir10-007
0 .. 1	cbc:TaxCurrencyCode	Tax Currency Code	OP-T10-015
0 .. 1	cbc:AccountingCost	Customers accounting string	tir10-008
0 .. 1	cac:InvoicePeriod		
0 .. 1	cbc:StartDate	Period start date	tir10-009
0 .. 1	cbc:EndDate	Period end date	tir10-010
0 .. 1	cac:OrderReference		
1 .. 1	cbc:ID	Order reference identifier	tir10-011
0 .. 1	cac:ContractDocumentReference		
1 .. 1	cbc:ID	Reference identifier	tir10-012
0 .. 1	cbc:DocumentTypeCode	Contract type, coded	tir10-084
0 .. 1	cbc:DocumentType	Reference type	tir10-083
0 .. unbounded	cac:AdditionalDocumentReference		
1 .. 1	cbc:ID	Document identifier	tir10-089
0 .. 1	cbc:DocumentType	Document description	tir10-079
0 .. 1	cac:Attachment		
0 .. 1	cbc:EmbeddedDocumentBinaryObject	Attached binary object	tir10-013
0 .. 1	cac:ExternalReference		
0 .. 1	cbc:URI	External document URI	tir10-123
1 .. 1	cac:AccountingSupplierParty		
1 .. 1	cac:Party		
0 .. 1	cbc:EndpointID	Seller electronic address	tir10-097
0 .. 1	cac:PartyIdentification		
1 .. 1	cbc:ID	Seller standard identifier	tir10-085
1 .. 1	cac:PartyName		
1 .. 1	cbc:Name	Seller name	tir10-014
1 .. 1	cac:PostalAddress		
0 .. 1	cbc:StreetName	Address line 1	tir10-015
0 .. 1	cbc:AdditionalStreetName	Address line 2	tir10-086
0 .. 1	cbc:CityName	City	tir10-016
0 .. 1	cbc:PostalZone	Post code	tir10-017
0 .. 1	cbc:CountrySubentity	Country subdivision	tir10-018
0 .. 1	cac:Country		
1 .. 1	cbc:IdentificationCode	Country code	tir10-019
0 .. 1	cac:PartyTaxScheme		
0 .. 1	cbc:CompanyID	Seller VAT identifier	tir10-020
0 .. 1	cbc:ExemptionReason	Sellers tax registration status	tir10-098
1 .. 1	cac:TaxScheme		
1 .. 1	cbc:ID	Tax Scheme ID	4
0 .. 1	cac:PartyLegalEntity		
0 .. 1	cbc:RegistrationName	Seller legal registration name	tir10-108
0 .. 1	cbc:CompanyID	Seller legal registration identifier	tir10-021
0 .. 1	cac:RegistrationAddress		
0 .. 1	cbc:CityName	Seller legal registration city	tir10-106

Occurrence	Element/Attribute	BII Business Term	Info req.
0 .. 1	cac:Country		
1 .. 1	cbc:IdentificationCode	Seller legal registration country	tir10-109
0 .. 1	cac:Contact		
0 .. 1	cbc:ID	Contact Identifier	OP-T10-002
0 .. 1	cbc:Name	Contact person name	tir10-025
0 .. 1	cbc:Telephone	Contact telephone number	tir10-022
0 .. 1	cbc:Telefax	Contact fax number	tir10-023
0 .. 1	cbc:ElectronicMail	Contact email address	tir10-024
1 .. 1	cac:AccountingCustomerParty		
1 .. 1	cac:Party		
0 .. 1	cbc:EndpointID	Buyers electronic address	tir10-099
0 .. 1	cac:PartyIdentification		
1 .. 1	cbc:ID	Buyer standard identifier	tir10-087
1 .. 1	cac:PartyName		
1 .. 1	cbc:Name	Buyer name	tir10-026
1 .. 1	cac:PostalAddress		
0 .. 1	cbc:StreetName	Address line 1	tir10-027
0 .. 1	cbc:AdditionalStreetName	Address line 2	tir10-088
0 .. 1	cbc:CityName	City	tir10-028
0 .. 1	cbc:PostalZone	Post code	tir10-029
0 .. 1	cbc:CountrySubentity	Country subdivision	tir10-030
0 .. 1	cac:Country		
1 .. 1	cbc:IdentificationCode	Country code	tir10-031
0 .. 1	cac:PartyTaxScheme		
0 .. 1	cbc:CompanyID	Buyer VAT identifier	tir10-032
1 .. 1	cac:TaxScheme		
1 .. 1	cbc:ID	Tax Scheme ID	4
0 .. 1	cac:PartyLegalEntity		
0 .. 1	cbc:RegistrationName	Buyers legal registration name	OP-T10-001
0 .. 1	cbc:CompanyID	Buyer legal registration identifier	tir10-033
0 .. 1	cac:Contact		
0 .. 1	cbc:ID	Buyers reference identifier	tir10-082
0 .. 1	cbc:Name	Contact person name	tir10-037
0 .. 1	cbc:Telephone	Contact telephone number	tir10-034
0 .. 1	cbc:Telefax	Contact fax number	tir10-035
0 .. 1	cbc:ElectronicMail	Contact email address	tir10-036
0 .. 1	cac:PayeeParty		
0 .. 1	cac:PartyIdentification		
1 .. 1	cbc:ID	Payee identifier	tir10-111
0 .. 1	cac:PartyName		
1 .. 1	cbc:Name	Payee name	tir10-110
0 .. 1	cac:PartyLegalEntity		
0 .. 1	cbc:CompanyID	Payee legal registration identifier	tir10-112
0 .. 1	cac:TaxRepresentativeParty		
1 .. 1	cac:PartyName		
1 .. 1	cbc:Name	Party name	tir10-118
0 .. 1	cac:PartyTaxScheme		
0 .. 1	cbc:CompanyID	Party VAT identifier	tir10-119
1 .. 1	cac:TaxScheme		
0 .. 1	cbc:ID	Tax Scheme ID	4
0 .. 1	cac:Delivery		
0 .. 1	cbc:ActualDeliveryDate	Delivery date	tir10-038
0 .. 1	cac:DeliveryLocation		
0 .. 1	cbc:ID	Delivered to location identifier	tir10-100
0 .. 1	cac:Address		

Occurrence	Element/Attribute	BII Business Term	Info req.
0 .. 1	cac:StreetName	Address line 1	tir10-101
0 .. 1	cac:AdditionalStreetName	Address line 2	tir10-102
0 .. 1	cac:CityName	City	tir10-103
0 .. 1	cac:PostalZone	Post code	tir10-104
0 .. 1	cac:CountrySubentity	Country subdivision	tir10-105
0 .. 1	cac:Country		
1 .. 1	cac:IdentificationCode	Country code	tir10-039
0 .. unbounded	cac:PaymentMeans		
1 .. 1	cac:PaymentMeansCode	Payment means type	tir10-040
0 .. 1	cac:PaymentDueDate	Payment due date	tir10-041
0 .. 1	cac:PaymentChannelCode	Payment Channel Code	OP-T10-005
0 .. 1	cac:PaymentID	Sellers payment identifier	tir10-042
0 .. 1	cac:CardAccount		
1 .. 1	cac:PrimaryAccountNumberID	Card number	tir10-113
1 .. 1	cac:NetworkID	Card type	tir10-117
0 .. 1	cac:PayeeFinancialAccount		
0 .. 1	cac:ID	Account identifier	tir10-043
0 .. 1	cac:FinancialInstitutionBranch		
0 .. 1	cac:ID	Financial institution branch identifier	tir10-044
0 .. 1	cac:FinancialInstitution		
0 .. 1	cac:ID	Financial institution identifier	tir10-045
0 .. 1	cac:Name	Financial Institution Name	OP-T10-006
0 .. 1	cac:Address		
0 .. 1	cac:StreetName	Address line 1	OP-T10-007a
0 .. 1	cac:AdditionalStreetName	Address line 2	OP-T10-007b
0 .. 1	cac:CityName	City	OP-T10-007c
0 .. 1	cac:PostalZone	Post code	OP-T10-007d
0 .. 1	cac:CountrySubentity	Country subdivision	OP-T10-007e
0 .. 1	cac:Country		
0 .. 1	cac:IdentificationCode	Country code	OP-T10-007f
0 .. unbounded	cac:PaymentTerms		
0 .. 1	cac:Note	Payment terms	tir10-046
0 .. unbounded	cac:AllowanceCharge		
1 .. 1	cac:ChargeIndicator	Allowance and charges indicator	OP-T10-008
0 .. 1	cac:AllowanceChargeReasonCode	Allowance and charges reason code	tir10-092
1 .. 1	cac:AllowanceChargeReason	Allowance and charges reason	tir10-091
1 .. 1	cac:Amount	Allowance and charge amount	tir10-047
0 .. 1	cac:TaxCategory		
1 .. 1	cac:ID	Allowance and charge VAT category	tir10-048
0 .. 1	cac:Percent	Allowance and charge VAT percentage	tir10-114
1 .. 1	cac:TaxScheme		
1 .. 1	cac:ID	Tax Scheme ID	4
0 .. 1	cac:TaxExchangeRate		
1 .. 1	cac:SourceCurrencyCode	Source Currency code	OP-T10-009
1 .. 1	cac:TargetCurrencyCode	Target Currency code	OP-T10-010
1 .. 1	cac:CalculationRate	Calculation rate	OP-T10-011
1 .. 1	cac:MathematicOperatorCode	Operator code	OP-T10-012
0 .. 1	cac:Date	Exchange rate date	OP-T10-013
0 .. 1	cac:TaxTotal		
1 .. 1	cac:TaxAmount	VAT total amount	tir10-049
0 .. unbounded	cac:TaxSubtotal		
1 .. 1	cac:TaxableAmount	VAT category taxable amount	tir10-050
1 .. 1	cac:TaxAmount	VAT category tax amount	tir10-051
0 .. 1	cac:TransactionCurrencyTaxAmount	Transaction Currency TaxAmount	OP-T10-014
1 .. 1	cac:TaxCategory		

Occurrence	Element/Attribute	BII Business Term	Info req.
1 .. 1	cbc:ID	VAT category code	tir10-052
1 .. 1	cbc:Percent	VAT category percentage	tir10-096
0 .. 1	cbc:TaxExemptionReason	VAT exemption reason text	tir10-053
1 .. 1	cac:TaxScheme		
1 .. 1	cbc:ID	Tax Scheme ID	4
1 .. 1	cac:LegalMonetaryTotal		
1 .. 1	cbc:LineExtensionAmount	Sum of line amounts	tir10-054
1 .. 1	cbc:TaxExclusiveAmount	Document total without VAT	tir10-055
1 .. 1	cbc:TaxInclusiveAmount	Document total including VAT	tir10-056
0 .. 1	cbc:AllowanceTotalAmount	Sum of allowances on document level	tir10-057
0 .. 1	cbc:ChargeTotalAmount	Sum of charges on document level	tir10-058
0 .. 1	cbc:PrepaidAmount	Paid amounts	tir10-059
0 .. 1	cbc:PayableRoundingAmount	Rounding of document total	tir10-060
1 .. 1	cbc:PayableAmount	Amount for payment	tir10-061
1 .. unbounded	cac:InvoiceLine		
1 .. 1	cbc:ID	Invoice line identifier	tir10-062
0 .. 1	cbc:Note	Line textual note	tir10-063
1 .. 1	cbc:InvoicedQuantity	Invoiced quantity	tir10-064
1 .. 1	cbc:LineExtensionAmount	Invoice line net amount	tir10-065
0 .. 1	cbc:AccountingCost	Customers accounting string	tir10-107
0 .. 1	cac:InvoicePeriod		
0 .. 1	cbc:StartDate	Period start date	tir10-121
0 .. 1	cbc:EndDate	Period end date	tir10-122
0 .. 1	cac:OrderLineReference		
1 .. 1	cbc:LineID	Invoice line to order line reference	tir10-066
0 .. unbounded	cac:Delivery		
0 .. 1	cbc:ActualDeliveryDate	Delivery date	OP-T10-016
0 .. 1	cac:DeliveryLocation		
0 .. 1	cbc:ID	Delivered to location identifier	OP-T10-003
0 .. 1	cac:Address		
0 .. 1	cbc:StreetName	Address line 1	OP-T10-004a
0 .. 1	cbc:AdditionalStreetName	Address line 2	OP-T10-004b
0 .. 1	cbc:CityName	City	OP-T10-004c
0 .. 1	cbc:PostalZone	Post code	OP-T10-004d
0 .. 1	cbc:CountrySubentity	Country subdivision	OP-T10-004e
0 .. 1	cac:Country		
0 .. 1	cbc:IdentificationCode	Country code	OP-T10-004f
0 .. unbounded	cac:AllowanceCharge		
1 .. 1	cbc:ChargeIndicator	Allowance and charges indicator	OP-T10-008
1 .. 1	cbc:AllowanceChargeReason	Allowance and charges reason	tir10-078
1 .. 1	cbc:Amount	Allowance and charge amount	tir10-067
0 .. 1	cac:TaxTotal		
1 .. 1	cbc:TaxAmount	Line VAT amount	tir10-116
1 .. 1	cac:Item		
0 .. 1	cbc:Description	Item description	OP-T10-017
1 .. 1	cbc:Name	Item name	tir10-068
0 .. 1	cac:SellersItemIdentification		
1 .. 1	cbc:ID	Item sellers identifier	tir10-069
0 .. 1	cac:StandardItemIdentification		
1 .. 1	cbc:ID	Item standard identifier	tir10-070
0 .. 1	cac:OriginCountry		
1 .. 1	cbc:IdentificationCode	Item country of origin	tir10-095
0 .. unbounded	cac:CommodityClassification		
0 .. 1	cbc:CommodityCode	Item commodity classification	tir10-071
1 .. 1	cbc:ItemClassificationCode	Item classification code	tir10-120

Occurrence	Element/Attribute	BII Business Term	Info req.
0 .. 1	cac:ClassifiedTaxCategory		
1 .. 1	cbc:ID	Item VAT category code	tir10-072
0 .. 1	cbc:Percent	Line VAT rate	tir10-115
1 .. 1	cac:TaxScheme		
1 .. 1	cbc:ID	Tax Scheme ID	5
0 .. unbounded	cac:AdditionalItemProperty		
1 .. 1	cbc:Name	Item attributes	tir10-073
1 .. 1	cbc:Value	Item attributes	tir10-073
0 .. 1	cac:Price		
1 .. 1	cbc:PriceAmount	Item price	tir10-075
0 .. 1	cbc:BaseQuantity	Base quantity	tir10-074
0 .. unbounded	cac:AllowanceCharge		
1 .. 1	cbc:ChargeIndicator		
1 .. 1	cbc:Amount	Item price discount	tir10-076
0 .. 1	cbc:BaseAmount	Item list price	tir10-077

Element/Attribute	Description		Usage/Rules/Code lists	
Invoice	Type	InvoiceType		
— cbc:UBLVersionID	Occurrence	1 .. 1		
	Type	cbc:UBLVersionIDType		
— cbc:CustomizationID	Occurrence	1 .. 1	Term name	Customization identifier
	Type	cbc:CustomizationIDType		
	Info req.ID	tir10-001	BII Usage	Identifies the specification of content and rules that apply to the transaction. Identifying the customization/implementation guide/contextualization of the syntax message and its extension that applies to the invoice transaction, enables the receiver to apply the correct validation to the received document as well as to route the document to an appropriate service for processing.
	Bus req.ID	tbr10-001		
	XML Note	urn:www.cenbii.eu:transaction:biitrns010:ver2.0: extended:urn:www.peppol.eu:bis:peppol4a:ver2.0	Rules	BII2-T10-R001 - An invoice MUST have a customization identifier
— cbc:ProfileID	Occurrence	1 .. 1	Term name	Profile identifier
	Type	cbc:ProfileIDType		
	Info req.ID	tir10-002	BII Usage	Identifies the BII profile or business process context in which the transaction appears. Identifying the profile or business process context in which the transaction appears enables the buyer to direct the message to an appropriate service as well as controlling its relation to other documents exchanged as part of the same process.
	Bus req.ID	tbr10-001		
	XML Note	urn:www.cenbii.eu:profile:bii04:ver2.0	Rules	BII2-T10-R002 - An invoice MUST have a business profile identifier
— cbc:ID	Occurrence	1 .. 1	Term name	Document identifier
	Type	cbc:IDType		
	Info req.ID	tir10-003	BII Usage	An invoice instance must contain an identifier. An invoice identifier enables positive referencing the document instance for various purposes including referencing between documents that are part of the same process.
	Bus req.ID	tbr10-024		
			Rules	BII2-T10-R003 - An invoice MUST have an invoice identifier
— cbc:IssueDate	Occurrence	1 .. 1	Term name	Document issuing date
	Type	cbc:IssueDateType		
	Info req.ID	tir10-004	BII Usage	The issue date of an invoice is required by EU directives as well as country laws. An invoice must therefore contain the date on which it was issued.
	Bus req.ID	tbr10-024		
			Rules	BII2-T10-R004 - An invoice MUST have an invoice issue date

Element/Attribute	Description	Usage/Rules/Code lists
cbc:InvoiceTypeCode <div>listID</div>	Occurrence 1 .. 1 Type cbc:InvoiceTypeCodeType Info req.ID tir10-080 Bus req.ID tbr10-021	Term name Invoice type code BII Usage A code that identifies the functional type of the invoice instance, such as commercial invoice, pro-forma invoice, final invoice. A code that identifies that the invoice is a commercial invoice. Code List ID: UNCL1001 Rules CL-T10-R001 - An Invoice MUST be coded with the InvoiceTypeCode code list UNCL D1001 BII2 subset
<div>listID</div>	Type xs:normalizedString Use required	Rules EUGEN-T10-R025 - An invoice type code MUST have a list identifier attribute "UNCL1001".
cbc:Note	Occurrence 0 .. 1 Type cbc:NoteType Info req.ID tir10-005 Bus req.ID tbr10-029, tbr10-035	Term name Document level textual note BII Usage The textual note provides the seller a means for providing unstructured information that is relevant to the invoice. This can be notes or other similar information for which the invoice specification does not contain suitable qualified elements. Information given in as textual notes is mainly intended for manual processing. When "invoice clauses" or "declarations" are used they should be stated in full in the note element.
cbc:TaxPointDate	Occurrence 0 .. 1 Type cbc:TaxPointDateType Info req.ID tir10-006 Bus req.ID tbr10-024	Term name Document issuing date BII Usage The date applicable VAT
cbc:DocumentCurrencyCode <div>listID</div>	Occurrence 1 .. 1 Type cbc:DocumentCurrencyCodeType Info req.ID tir10-007 Bus req.ID tbr10-028	Term name Invoice currency code BII Usage The currency in which the monetary amounts are stated must be stated in the invoice. Code List ID: ISO4217 Rules BII2-T10-R005 - An invoice MUST specify the currency code for the document CL-T10-R002 - DocumentCurrencyCode MUST be coded using ISO code list 4217
<div>listID</div>	Type xs:normalizedString Use required	Rules EUGEN-T10-R026 - A currency code element MUST have a list identifier attribute "ISO4217".
cbc:TaxCurrencyCode <div>listID</div>	Occurrence 0 .. 1 Type cbc:TaxCurrencyCodeType Info req.ID OP-T10-015	Term name Tax Currency Code BII Usage The currency used for tax. Code List ID: ISO4217 Rules OP-T10-R009 - TaxCurrencyCode MUST be coded using ISO code list 4217
<div>listID</div>	Type xs:normalizedString	Rules EUGEN-T10-R026 - A currency code element MUST

Element/Attribute	Description	Usage/Rules/Code lists
cbc:AccountingCost	<i>Use</i> required Occurrence 0 .. 1 Type cbc:AccountingCostType Info req.ID tir10-008 Bus req.ID tbr10-008	Term name Customers accounting string BII Usage <i>The invoice may contain a reference to the buyer's accounting code applied to the invoice as a whole, expressed as text rather than a code in order to facilitate automation in booking into accounts following an order to invoice transformation.</i>
cac:InvoicePeriod	Occurrence 0 .. 1 Type cac:PeriodType	
cbc:StartDate	Occurrence 0 .. 1 Type cbc:StartDateType Info req.ID tir10-009 Bus req.ID tbr10-024	Term name Period start date BII Usage <i>The date on which the period starts. The start dates counts as part of the period. For invoices that charge for services or items delivered over a time period is necessary to be able to state the start date of the period for which the invoice relates such as for metered services and subscriptions.</i>
		Rules BII2-T10-R023 - Each invoice period information MUST have an invoice period start date
cbc:EndDate	Occurrence 0 .. 1 Type cbc:EndDateType Info req.ID tir10-010 Bus req.ID tbr10-024	Term name Period end date BII Usage <i>The date on which the period ends. The end date counts as part of the period. It must be possible to state the end date of the period for which the invoice relates such as for metered services and subscriptions.</i>
		Rules BII2-T10-R024 - Each invoice period information MUST have an invoice period end date BII2-T10-R031 - An invoice period end date MUST be later or equal to an invoice period start date
cac:OrderReference	Occurrence 0 .. 1 Type cac:OrderReferenceType	
cbc:ID	Occurrence 1 .. 1 Type cbc:IDType Info req.ID tir10-011 Bus req.ID tbr10-003	Term name Order reference identifier BII Usage <i>To facilitate order–invoice matching an invoice may contain an identifier of an order (issued by the buyer) that the invoice relates to. An invoice may only reference one order.</i>
cac:ContractDocumentReference	Occurrence 0 .. 1 Type cac:DocumentReferenceType	

Element/Attribute	Description	Usage/Rules/Code lists
cbc:ID	Occurrence 1 .. 1 Type cbc:IDType Info req.ID tir10-012 Bus req.ID tbr10-003	Term name Reference identifier BII Usage <i>Positive identification of the reference such as a unique identifier. To positively identify relevant contractual issues the invoice may contain an identifier of a contract that applies to the invoice.</i>
cbc:DocumentTypeCode	Occurrence 0 .. 1 Type cbc:DocumentTypeCodeType Info req.ID tir10-084 Bus req.ID tbr10-003	Term name Contract type, coded BII Usage <i>An invoice may contain the type of contract that is referred to (such as framework agreement) in a coded way to enable automated processing based on the contract type.</i> Code List ID: UNCL1001 Rules OP-T10-R001 - Contract document type code MUST be coded using UNCL 1001 list BII2 subset.
listID	Type xs:normalizedString Use required	Rules <i>EUGEN-T10-R033 - A document type code MUST have a list identifier attribute "UNCL1001".</i>
cbc:DocumentType	Occurrence 0 .. 1 Type cbc:DocumentTypeType Info req.ID tir10-083 Bus req.ID tbr10-003	Term name Reference type BII Usage <i>The short description of what is reference such as contract type, document type, meter etc. An invoice may contain the type of contract that is referred to (such as framework agreement)</i>
cac:AdditionalDocumentReference	Occurrence 0 .. unbounded Type cac:DocumentReferenceType	
cbc:ID	Occurrence 1 .. 1 Type cbc:IDType Info req.ID tir10-089 Bus req.ID tbr10-003	Term name Document identifier BII Usage <i>An identifier for the referenced document.</i>
cbc:DocumentType	Occurrence 0 .. 1 Type cbc:DocumentTypeType Info req.ID tir10-079 Bus req.ID tbr10-004	Term name Document description BII Usage <i>A short description of the document type.</i>
cac:Attachment	Occurrence 0 .. 1 Type cac:AttachmentType	

Element/Attribute	Description	Usage/Rules/Code lists
<div> <div>cbc:EmbeddedDocumentBinaryObject</div> </div>	<p>Occurrence 0 .. 1</p> <p>Type cbc:EmbeddedDocumentBinaryObjectType</p> <p>Info req.ID tir10-013</p> <p>Bus req.ID tbr10-004</p>	<p>Term name Attached binary object</p> <p>BII Usage <i>The attached document embedded as binary object. An invoice may contain an attached electronic document as an encoded object in the invoice in order to provide supporting documents such as timesheets, usages reports etc. The seller can only expect the receiver to process attachments according to rule.</i></p>
<div> <div>mimeCode</div> </div>	<p>Type xs:normalizedString</p> <p>Use required</p>	<p>Rules CL-T10-R008 - For Mime code in attribute use MIMEMediaType.</p> <p>Code List ID: MIMEMediaTypes</p>
<div> <div>cac:ExternalReference</div> </div>	<p>Occurrence 0 .. 1</p> <p>Type cac:ExternalReferenceType</p>	
<div> <div>cbc:URI</div> </div>	<p>Occurrence 0 .. 1</p> <p>Type cbc:URIType</p> <p>Info req.ID tir10-123</p> <p>Bus req.ID tbr10-004</p>	<p>Term name External document URI</p> <p>BII Usage <i>The Uniform Resource Identifier (URI) that identifies where the external document is located.</i></p>
<div> <div>cac:AccountingSupplierParty</div> </div>	<p>Occurrence 1 .. 1</p> <p>Type cac:SupplierPartyType</p>	
<div> <div>cac:Party</div> </div>	<p>Occurrence 1 .. 1</p> <p>Type cac:PartyType</p>	
<div> <div>cbc:EndpointID</div> </div>	<p>Occurrence 0 .. 1</p> <p>Type cbc:EndpointIDType</p> <p>Info req.ID tir10-097</p> <p>Bus req.ID tbr10-037</p>	<p>Term name Seller electronic address</p> <p>BII Usage <i>An invoice may contain the sellers electronic address. The address can be of any format and the format should be identified in the message.</i></p> <p>Rules EUGEN-T10-R023 - An endpoint identifier MUST have a scheme identifier attribute.</p>
<div> <div>schemeID</div> </div>	<p>Type xs:normalizedString</p> <p>Use required</p>	<p>Rules OP-T10-R002 - An Endpoint Identifier Scheme MUST be from the list of PEPPOL Party Identifiers described in the "PEPPOL Policy for using Identifiers".</p>
<div> <div>cac:PartyIdentification</div> </div>	<p>Occurrence 0 .. 1</p> <p>Type cac:PartyIdentificationType</p>	
<div> <div>cbc:ID</div> </div>	<p>Occurrence 1 .. 1</p> <p>Type cbc:IDType</p> <p>Info req.ID tir10-085</p> <p>Bus req.ID tbr10-005</p>	<p>Term name Seller standard identifier</p> <p>BII Usage <i>An invoice may contain a registered identifier for the seller. Information referenced by the identifier is not considered part of the message (i.e. the buyer is not required to look up the identifier in the relevant registry and process additional information)</i></p> <p>Rules BII2-T10-R006 - An invoice MUST have a seller name and/or a seller identifier EUGEN-T10-R024 - A party identifier MUST have a scheme identifier attribute.</p>

55

56

Element/Attribute	Description	Usage/Rules/Code lists
<div> <div>cbc:CompanyID</div> <div> <div>schemeID</div> <div>cac:RegistrationAddress</div> <div> <div>cbc:CityName</div> <div> <div>cac:Country</div> <div> <div>cbc:IdentificationCode</div> <div>listID</div> </div> </div> </div> </div> </div> <div>cac:Contact</div> <div> <div>cbc:ID</div> <div>cbc:Name</div> <div>cbc:Telephone</div> </div>	<div> <div>Occurrence</div> 0 .. 1 <div>Type</div> cbc:CompanyIDType <div>Info req.ID</div> tir10-021 <div>Bus req.ID</div> tbr10-022 </div> <div> <div>Type</div> xs:normalizedString <div>Use</div> required </div> <div> <div>Occurrence</div> 0 .. 1 <div>Type</div> cac:AddressType </div> <div> <div>Occurrence</div> 0 .. 1 <div>Type</div> cbc:CityNameType <div>Info req.ID</div> tir10-106 <div>Bus req.ID</div> tbr10-022 </div> <div> <div>Occurrence</div> 0 .. 1 <div>Type</div> cac:CountryType </div> <div> <div>Occurrence</div> 1 .. 1 <div>Type</div> cbc:IdentificationCodeType <div>Info req.ID</div> tir10-109 <div>Bus req.ID</div> tbr10-022 </div> <div> <div>Type</div> xs:normalizedString <div>Use</div> optional </div> <div> <div>Occurrence</div> 0 .. 1 <div>Type</div> cac:ContactType </div> <div> <div>Occurrence</div> 0 .. 1 <div>Type</div> cbc:IDType <div>Info req.ID</div> OP-T10-002 </div> <div> <div>Occurrence</div> 0 .. 1 <div>Type</div> cbc:NameType <div>Info req.ID</div> tir10-025 <div>Bus req.ID</div> tbr10-007 </div> <div> <div>Occurrence</div> 0 .. 1 <div>Type</div> cbc:TelephoneType <div>Info req.ID</div> tir10-022 <div>Bus req.ID</div> tbr10-007 </div>	<div> <div>Term name</div> Seller legal registration identifier <div>BII Usage</div> <i>An invoice may contain the identifier assigned to the party by the national company registrar.</i> </div> <div> <div>Rules</div> EUGEN-T10-R039 - A supplier SHOULD provide information about its legal entity information </div> <div> <div>Rules</div> OP-T10-R008 - A Party Company Identifier Scheme MUST be from the list of PEPPOL Party Identifiers described in the "PEPPOL Policy for using Identifiers". </div> <div> <div>Term name</div> Seller legal registration city <div>BII Usage</div> <i>The name of the city where the seller is legally registered.</i> </div> <div> <div>Term name</div> Seller legal registration country <div>BII Usage</div> <i>The country in which the seller is legally registered.</i> <div>Code List ID:</div> ISO3166-1:Alpha2 </div> <div> <div>Rules</div> CL-010-004 - Country codes in an invoice MUST be coded using ISO code list 3166-1 </div> <div> <div>Rules</div> EUGEN-T10-R027 - A country identification code MUST have a list identifier attribute "ISO3166-1:Alpha2". </div> <div> <div>Term name</div> Contact Identifier <div>BII Usage</div> <i>An identifier for the Contact.</i> </div> <div> <div>Term name</div> Contact person name <div>BII Usage</div> <i>The name of the contact person. An invoice may contain a person name for a relevant contact at the seller.</i> </div> <div> <div>Term name</div> Contact telephone number <div>BII Usage</div> <i>A phone number for the contact person. If the person has a direct number, this is that number. An invoice may contain a telephone number for a relevant contact at the seller.</i> </div>

Element/Attribute	Description	Usage/Rules/Code lists
cbc:Telefax	Occurrence 0 .. 1 Type cbc:TelefaxType Info req.ID tir10-023 Bus req.ID tbr10-007	Term name Contact fax number BII Usage A fax number for the contact persons. An invoice may contain a telefax number for a relevant contact at the seller.
cbc:ElectronicMail	Occurrence 0 .. 1 Type cbc:ElectronicMailType Info req.ID tir10-024 Bus req.ID tbr10-007	Term name Contact email address BII Usage The e-mail address for the contact person. If the person has a direct e-mail this is that email. An invoice may contain a telephone number for a relevant contact at the seller.
cac:AccountingCustomerParty	Occurrence 1 .. 1 Type cac:CustomerPartyType	
cac:Party	Occurrence 1 .. 1 Type cac:PartyType	
cbc:EndpointID	Occurrence 0 .. 1 Type cbc:EndpointIDType Info req.ID tir10-099 Bus req.ID tbr10-037	Term name Buyers electronic address BII Usage An invoice may contain the buyers' electronic address. The address can be of any format and the format should be identified in the message. Rules EUGEN-T10-R023 - An endpoint identifier MUST have a scheme identifier attribute.
schemeID	Type xs:normalizedString Use required	Rules OP-T10-R002 - An Endpoint Identifier Scheme MUST be from the list of PEPPOL Party Identifiers described in the "PEPPOL Policy for using Identifiers".
cac:PartyIdentification	Occurrence 0 .. 1 Type cac:PartyIdentificationType	
cbc:ID	Occurrence 1 .. 1 Type cbc:IDType Info req.ID tir10-087 Bus req.ID tbr10-005	Term name Buyer standard identifier BII Usage An invoice may contain a registered identifier for the buyer. Information referenced by the identifier is not considered part of the message (i.e. The buyer is not required to look up the identifier in the relevant registry and process additional information) Rules BII2-T10-R008 - An invoice MUST have a buyer name and/or a buyer identifier EUGEN-T10-R024 - A party identifier MUST have a scheme identifier attribute.
schemeID	Type xs:normalizedString Use required	Rules OP-T10-R003 - A Party Identifier Scheme MUST be from the list of PEPPOL Party Identifiers described in the "PEPPOL Policy for using Identifiers".
cac:PartyName	Occurrence 1 .. 1 Type cac:PartyNameType	

Element/Attribute	Description	Usage/Rules/Code lists
cbc:Name	Occurrence 1 .. 1 Type cbc:NameType Info req.ID tir10-026 Bus req.ID tbr10-024, tbr10-048	Term name Buyer name BII Usage <i>An invoice must contain name of the buyer.</i> Rules EUGEN-T10-R036 - An invoice MUST have a buyer name
cac:PostalAddress	Occurrence 1 .. 1 Type cac:AddressType	
cbc:StreetName	Occurrence 0 .. 1 Type cbc:StreetNameType Info req.ID tir10-027 Bus req.ID tbr10-016, tbr10-024	Term name Address line 1 BII Usage <i>The main address line in a postal address usually the street name and number. An invoice must contain the buyer's street name and number or P.O. box.</i>
cbc:AdditionalStreetName	Occurrence 0 .. 1 Type cbc:AdditionalStreetNameType Info req.ID tir10-088 Bus req.ID tbr10-016, tbr10-024	Term name Address line 2 BII Usage <i>An additional address line in a postal address that can be used to give further details supplementing the main line. Common use are secondary house number in a complex or in a building. An invoice may give an additional address line for buyer's address.</i>
cbc:CityName	Occurrence 0 .. 1 Type cbc:CityNameType Info req.ID tir10-028 Bus req.ID tbr10-016, tbr10-024	Term name City BII Usage <i>The common name of the city where the postal address is. The name is written in full rather than as a code. An invoice must contain the buyer's city.</i>
cbc:PostalZone	Occurrence 0 .. 1 Type cbc:PostalZoneType Info req.ID tir10-029 Bus req.ID tbr10-016, tbr10-024	Term name Post code BII Usage <i>The identifier for an addressable group of properties according to the relevant national postal service, such as a ZIP code or Post Code. An invoice may contain the buyer's post code.</i>
cbc:CountrySubentity	Occurrence 0 .. 1 Type cbc:CountrySubentityType Info req.ID tir10-030 Bus req.ID tbr10-016, tbr10-024	Term name Country subdivision BII Usage <i>For specifying a region, county, state, province etc. within a country by using text. In some countries regions or other type of country sub divisions are commonly used. An invoice may contain that information.</i>
cac:Country	Occurrence 0 .. 1 Type cac:CountryType	

Element/Attribute	Description	Usage/Rules/Code lists
<div> <div>cbc:IdentificationCode</div> </div>	Occurrence 1 .. 1 Type cbc:IdentificationCodeType Info req.ID tir10-031 Bus req.ID tbr10-016, tbr10-024	Term name Country code BII Usage <i>The country where the address is. The country should always be given by using ISO code 3166 alpha 2. The buyer's address country must be given in an invoice in the form of a two letter code (ISO 3166-1 alpha-2).</i> Code List ID: ISO3166-1:Alpha2 Rules CL-T10-R004 - Country codes in an invoice MUST be coded using ISO code list 3166-1
<div> <div>listID</div> </div>	Type xs:normalizedString Use required	Rules EUGEN-T10-R027 - A country identification code MUST have a list identifier attribute "ISO3166-1:Alpha2".
<div> <div>cac:PartyTaxScheme</div> </div>	Occurrence 0 .. 1 Type cac:PartyTaxSchemeType	
<div> <div>cbc:CompanyID</div> </div>	Occurrence 0 .. 1 Type cbc:CompanyIDType Info req.ID tir10-032 Bus req.ID tbr10-024, tbr10-019, tbr10-020	Term name Buyer VAT identifier BII Usage <i>An invoice may contain the buyers VAT identifier In order to facilitate reverse charge and intra community supply invoicing.</i> Rules BII2-T10-R047 - A buyer VAT identifier MUST be present if the VAT category code is reverse VAT
<div> <div>schemeID</div> </div>	Type xs:normalizedString Use required	Rules OP-T10-R008 - A Party Company Identifier Scheme MUST be from the list of PEPPOL Party Identifiers described in the "PEPPOL Policy for using Identifiers".
<div> <div>cac:TaxScheme</div> </div>	Occurrence 1 .. 1 Type cac:TaxSchemeType	
<div> <div>cbc:ID</div> </div>	Occurrence 1 .. 1 Type cbc:IDType Info req.ID 4	Term name Tax Scheme ID
<div> <div>cac:PartyLegalEntity</div> </div>	Occurrence 0 .. 1 Type cac:PartyLegalEntityType	
<div> <div>cbc:RegistrationName</div> </div>	Occurrence 0 .. 1 Type cbc:RegistrationNameType Info req.ID OP-T10-001	Term name Buyers legal registration name BII Usage <i>The name of the Party registered as a legal entity with the relevant company register.</i>
<div> <div>cbc:CompanyID</div> </div>	Occurrence 0 .. 1 Type cbc:CompanyIDType Info req.ID tir10-033 Bus req.ID tbr10-022	Term name Buyer legal registration identifier BII Usage <i>An invoice may contain the identifier assigned to the Party by the national company registrar.</i> Rules EUGEN-T10-R040 - A customer SHOULD provide information about its legal entity information
<div> <div>schemeID</div> </div>	Type xs:normalizedString Use required	Rules OP-T10-R008 - A Party Company Identifier Scheme MUST be from the list of PEPPOL Party Identifiers

Element/Attribute	Description	Usage/Rules/Code lists	
cac:Contact	Occurrence 0 .. 1 Type cac:ContactType	described in the "PEPPOL Policy for using Identifiers".	
cbc:ID	Occurrence 0 .. 1 Type cbc:IDType Info req.ID tir10-082 Bus req.ID tbr10-003	Term name BII Usage	Buyers reference identifier When purchasing, a buyer may give a reference identifier to the seller and request the seller to state it on the invoice. The meaning of the reference may have no relevance for the seller and since it is issued by the buyer, who is the receiver of the invoice. Consequently it does not have to be qualified.
cbc:Name	Occurrence 0 .. 1 Type cbc:NameType Info req.ID tir10-037 Bus req.ID tbr10-007, tbr10-043	Term name BII Usage	Contact person name The name of the contact person. An invoice may contain a person name for a relevant contact at the buyer.
cbc:Telephone	Occurrence 0 .. 1 Type cbc:TelephoneType Info req.ID tir10-034 Bus req.ID tbr10-007	Term name BII Usage	Contact telephone number A phone number for the contact person. If the person has a direct number, this is that number. An invoice may contain the telephone number for a relevant contact at the buyer.
cbc:Telefax	Occurrence 0 .. 1 Type cbc:TelefaxType Info req.ID tir10-035 Bus req.ID tbr10-007	Term name BII Usage	Contact fax number A fax number for the contact persons. An invoice may contain the telefax number for a relevant contact at the buyer.
cbc:ElectronicMail	Occurrence 0 .. 1 Type cbc:ElectronicMailType Info req.ID tir10-036 Bus req.ID tbr10-007	Term name BII Usage	Contact email address The e-mail address for the contact person. If the person has a direct e-mail this is that email. An invoice may contain an e-mail address for a relevant contact at the buyer.
cac:PayeeParty	Occurrence 0 .. 1 Type cac:PartyType		
cac:PartyIdentification	Occurrence 0 .. 1 Type cac:PartyIdentificationType		
cbc:ID	Occurrence 1 .. 1 Type cbc:IDType Info req.ID tir10-111 Bus req.ID tbr10-005	Term name BII Usage	Payee identifier Used in absence of or in addition to the payee party name. Use and identifier known to the document recipient.
schemeID	Type xs:normalizedString	Rules	EUGEN-T10-R024 - A party identifier MUST have a scheme identifier attribute. OP-T10-R003 - A Party Identifier Scheme MUST be from

Element/Attribute	Description	Usage/Rules/Code lists
	<i>Use</i> <i>required</i>	<i>the list of PEPPOL Party Identifiers described in the "PEPPOL Policy for using Identifiers".</i>
cac:PartyName	Occurrence 0 .. 1 Type cac:PartyNameType	
cbc:Name	Occurrence 1 .. 1 Type cbc:NameType Info req.ID tir10-110 Bus req.ID tbr10-005, tbr10-048	Term name Payee name BII Usage <i>The name of the payee party.</i>
cac:PartyLegalEntity	Occurrence 0 .. 1 Type cac:PartyLegalEntityType	
cbc:CompanyID	Occurrence 0 .. 1 Type cbc:CompanyIDType Info req.ID tir10-112 Bus req.ID tbr10-022	Term name Payee legal registration identifier BII Usage <i>An invoice may contain the identifier assigned to the payee by the national company registrar.</i>
schemeID	Type <i>xs:normalizedString</i> Use <i>required</i>	Rules <i>OP-T10-R008 - A Party Company Identifier Scheme MUST be from the list of PEPPOL Party Identifiers described in the "PEPPOL Policy for using Identifiers".</i>
cac:TaxRepresentativeParty	Occurrence 0 .. 1 Type cac:PartyType	
cac:PartyName	Occurrence 1 .. 1 Type cac:PartyNameType	
cbc:Name	Occurrence 1 .. 1 Type cbc:NameType Info req.ID tir10-118 Bus req.ID tbr10-048,	Term name Party name BII Usage <i>The name of the tax representative party.</i>
cac:PartyTaxScheme	Occurrence 0 .. 1 Type cac:PartyTaxSchemeType	
cbc:CompanyID	Occurrence 0 .. 1 Type cbc:CompanyIDType Info req.ID tir10-119 Bus req.ID tbr10-022	Term name Party VAT identifier BII Usage <i>The tax representative party's VAT registration ID</i>
schemeID	Type <i>xs:normalizedString</i> Use <i>required</i>	Rules <i>OP-T10-R008 - A Party Company Identifier Scheme MUST be from the list of PEPPOL Party Identifiers described in the "PEPPOL Policy for using Identifiers".</i>
cac:TaxScheme	Occurrence 1 .. 1 Type cac:TaxSchemeType	
cbc:ID	Occurrence 0 .. 1 Type cbc:IDType Info req.ID 4	Term name Tax Scheme ID
cac:Delivery	Occurrence 0 .. 1	

Element/Attribute	Description	Usage/Rules/Code lists
cbc:ActualDeliveryDate	Type cac:DeliveryType Occurrence 0 .. 1 Type cbc:ActualDeliveryDateType Info req.ID tir10-038 Bus req.ID tbr10-024	Term name Delivery date BII Usage An invoice may contain the actual delivery date on which goods or consignments are delivered from the seller. Also applicable for service completion date.
cac:DeliveryLocation	Occurrence 0 .. 1 Type cac:LocationType	
cbc:ID	Occurrence 0 .. 1 Type cbc:IDType Info req.ID tir10-100 Bus req.ID tbr10-005	Term name Delivered to location identifier BII Usage An invoice may contain an identifier for the location to which the items where delivered. Rules EUGEN-T10-R034 - A delivery location identifier MUST have a scheme identifier attribute
schemeID	Type xs:normalizedString Use required	
cac:Address	Occurrence 0 .. 1 Type cac:AddressType	
cbc:StreetName	Occurrence 0 .. 1 Type cbc:StreetNameType Info req.ID tir10-101 Bus req.ID tbr10-018	Term name Address line 1 BII Usage The main address line in a postal address usually the street name and number. An invoice may contain the address to which the items where delivered.
cbc:AdditionalStreetName	Occurrence 0 .. 1 Type cbc:AdditionalStreetNameType Info req.ID tir10-102 Bus req.ID tbr10-018	Term name Address line 2 BII Usage An additional address line in a postal address that can be used to give further details supplementing the main line. Common use are secondary house number in a complex or in a building. An invoice may contain an additional address line in the delivered to address.
cbc:CityName	Occurrence 0 .. 1 Type cbc:CityNameType Info req.ID tir10-103 Bus req.ID tbr10-018	Term name City BII Usage The common name of the city where the postal address is. The name is written in full rather than as a code. An invoice may contain the name of the city to which the items where delivered.
cbc:PostalZone	Occurrence 0 .. 1 Type cbc:PostalZoneType Info req.ID tir10-104 Bus req.ID tbr10-018	Term name Post code BII Usage The identifier for an addressable group of properties according to the relevant national postal service, such as a ZIP code or Post Code. An invoice may contain the post code to which the items where delivered.

Element/Attribute	Description	Usage/Rules/Code lists
<div> <div>cbc:CountrySubentity</div> </div>	Occurrence 0 .. 1 Type cbc:CountrySubentityType Info req.ID tir10-105 Bus req.ID tbr10-018	Term name Country subdivision BII Usage For specifying a region, county, state, province etc. within a country by using text. In some countries regions or other type of country sub divisions are commonly used. An invoice may contain the country sub division to which the items where delivered.
<div> <div> <div>cac:Country</div> <div> <div>cbc:IdentificationCode</div> </div> </div> </div>	Occurrence 0 .. 1 Type cac:CountryType Occurrence 1 .. 1 Type cbc:IdentificationCodeType Info req.ID tir10-039 Bus req.ID tbr10-018	Term name Country code BII Usage The country where the address is. The country should always be given by using ISO code 3166 alpha 2 Since delivery country may affect VAT issues an invoice may contain the country to which the items were delivered. Code List ID: ISO3166-1:Alpha2 Rules CL-T10-R004 - Country codes in an invoice MUST be coded using ISO code list 3166-1
<div> <div> <div>listID</div> </div> </div>	Type xs:normalizedString Use required	Rules EUGEN-T10-R027 - A country identification code MUST have a list identifier attribute "ISO3166-1:Alpha2".
<div> <div> <div>cac:PaymentMeans</div> <div> <div>cbc:PaymentMeansCode</div> </div> </div> </div>	Occurrence 0 .. unbounded Type cac:PaymentMeansType Occurrence 1 .. 1 Type cbc:PaymentMeansCodeType Info req.ID tir10-040 Bus req.ID tbr10-009, tbr10-031	Term name Payment means type BII Usage An invoice may contain an indication about how the payment should be handled. Code List ID: UNCL4461 Rules BII2-T10-R041 - A payment means MUST specify the payment means type CL-T10-R006 - Payment means in an invoice MUST be coded using UNCL 4461 BII2 subset
<div> <div> <div>listID</div> </div> </div>	Type xs:normalizedString Use required	Rules EUGEN-T10-R028 - A payment means code MUST have a list identifier attribute "UNCL4461".
<div> <div>cbc:PaymentDueDate</div> </div>	Occurrence 0 .. 1 Type cbc:PaymentDueDateType Info req.ID tir10-041 Bus req.ID tbr10-032	Term name Payment due date BII Usage An invoice may contain the date on which payment is due.
<div> <div>cbc:PaymentChannelCode</div> </div>	Occurrence 0 .. 1 Type cbc:PaymentChannelCodeType Info req.ID OP-T10-005	Term name Payment Channel Code BII Usage Account number

Element/Attribute	Description	Usage/Rules/Code lists	
cbc:PaymentID	Occurrence 0 .. 1 Type cbc:PaymentIDType Info req.ID tir10-042 Bus req.ID tbr10-010	Term name BII Usage	Sellers payment identifier <i>It must be possible to specify an identifier for the payment, issued by the seller as an invoice may contain an identifier for the payment, issued by the seller as reference. Also known as end-to-end payment reference.</i>
cac:CardAccount	Occurrence 0 .. 1 Type cac:CardAccountType		
cbc:PrimaryAccountNumberID	Occurrence 1 .. 1 Type cbc:PrimaryAccountNumberIDType Info req.ID tir10-113 Bus req.ID tbr10-031	Term name BII Usage	Card number <i>The number of the payment card used to settle the invoiced amount. In accordance to general rules for referencing payments cards only the last 4 or 6 digits of the card number should be used.</i>
cbc:NetworkID	Occurrence 1 .. 1 Type cbc:NetworkIDType Info req.ID tir10-117 Bus req.ID tbr10-031	Term name BII Usage	Card type <i>The type of the payment card used to settle the amount of the invoice. E.g. VISA, Mastercard, American Express etc.</i>
cac:PayeeFinancialAccount	Occurrence 0 .. 1 Type cac:FinancialAccountType		
cbc:ID	Occurrence 0 .. 1 Type cbc:IDType Info req.ID tir10-043 Bus req.ID tbr10-009, tbr10-030, tbr10-031	Term name BII Usage	Account identifier <i>The identifier for the account. Depending on circumstances the identifier can be in local format or standardized format such as IBAN. The identifier schema should be identified.</i> <i>To enable the buyer to issue a payment initiation to his bank the invoice may contain the identifier for the financial account either as IBAN or in proprietary format.</i>
		Rules	BII2-T10-R039 - An account identifier MUST be present if payment means type is funds transfer EUGEN-T10-R031 - A financial account identifier MUST have a scheme identifier attribute.
schemeID	Type xs:normalizedString Use required	Rules	OP-T10-R004 - A payee account identifier scheme MUST be from the Account ID PEPPOL code list
cac:FinancialInstitutionBranch	Occurrence 0 .. 1 Type cac:BranchType		

Element/Attribute	Description	Usage/Rules/Code lists	
cbc:ID	Occurrence 0 .. 1 Type cbc:IDType Info req.ID tir10-044 Bus req.ID tbr10-030	Term name	Financial institution branch identifier
		BII Usage	<p>The identifier for a branch or division of an organization may, in some countries, be used to positively identify the location of the account or supplement the financial institution identifier.</p> <p>The identifier for a branch or division of an organization may, in some countries, be used to positively identify the location of the account or supplement the financial institution identifier.</p>
cac:FinancialInstitution	Occurrence 0 .. 1 Type cac:FinancialInstitutionType		
cbc:ID	Occurrence 0 .. 1 Type cbc:IDType Info req.ID tir10-045 Bus req.ID tbr10-009, tbr10-031	Term name	Financial institution identifier
		BII Usage	<p>An identifier for the financial institution where the account is located, such as the BIC identifier (SWIFT code).</p> <p>An invoice may contain the ISO 9362 BIC (Bank Identification Code) of a financial institution.</p>
		Rules	EUGEN-T10-R004 - If the payment means are international account transfer and the account id is IBAN then the financial institution should be identified by using the BIC id.
schemeID	Type xs:normalizedString Use optional	Rules	<p>BII2-T10-R042 - A sellers financial institution identifier scheme MUST be BIC if the scheme of the account identifier is IBAN and the payment means type is international account transfer</p> <p>BII2-T10-R040 - A sellers financial institution identifier MUST be provided if the scheme of the account identifier is IBAN and the payment means is international bank transfer</p>
cbc:Name	Occurrence 0 .. 1 Type cbc:NameType Info req.ID OP-T10-006	Term name	Financial Institution Name
		BII Usage	Bank name
cac:Address	Occurrence 0 .. 1 Type cac:AddressType		
cbc:StreetName	Occurrence 0 .. 1 Type cbc:StreetNameType Info req.ID OP-T10-007a	Term name	Address line 1
		BII Usage	The main address line in a postal address usually the street name and number.

Element/Attribute	Description	Usage/Rules/Code lists
<div> <div>cbc:AdditionalStreetName</div> </div>	Occurrence 0 .. 1 Type cbc:AdditionalStreetNameType Info req.ID OP-T10-007b	Term name Address line 2 BII Usage An additional address line in a postal address that can be used to give further details supplementing the main line. Common use are secondary house number in a complex or in a building.
<div> <div>cbc:CityName</div> </div>	Occurrence 0 .. 1 Type cbc:CityNameType Info req.ID OP-T10-007c	Term name City BII Usage The common name of the city where the postal address is. The name is written in full rather than as a code.
<div> <div>cbc:PostalZone</div> </div>	Occurrence 0 .. 1 Type cbc:PostalZoneType Info req.ID OP-T10-007d	Term name Post code BII Usage The identifier for an addressable group of properties according to the relevant national postal service, such as a ZIP code or Post Code.
<div> <div>cbc:CountrySubentity</div> </div>	Occurrence 0 .. 1 Type cbc:CountrySubentityType Info req.ID OP-T10-007e	Term name Country subdivision BII Usage For specifying a region, county, state, province etc. within a country by using text.
<div> <div>cac:Country</div> <div> <div>cbc:IdentificationCode</div> <div>listID</div> </div> </div>	Occurrence 0 .. 1 Type cac:CountryType Info req.ID OP-T10-007f	Term name Country code BII Usage The country where the address is. The country should always be given by using ISO code 3166 alpha 2 Code List ID: ISO3166-1:Alpha2 Rules CL-T10-R004 - Country codes in an invoice MUST be coded using ISO code list 3166-1
<div> <div>cac:PaymentTerms</div> <div> <div>cbc:Note</div> </div> </div>	Type xs:normalizedString Use optional Occurrence 0 .. unbounded Type cac:PaymentTermsType Info req.ID tir10-046 Bus req.ID tbr10-011	Rules EUGEN-T10-R027 - A country identification code MUST have a list identifier attribute "ISO3166-1:Alpha2"
<div> <div>cac:AllowanceCharge</div> <div> <div>cbc:ChargeIndicator</div> </div> </div>	Occurrence 0 .. unbounded Type cac:AllowanceChargeType Occurrence 1 .. 1 Type cbc:ChargeIndicatorType Info req.ID OP-T10-008	Term name Payment terms BII Usage An invoice may contain textual description of the payment terms that apply to the invoice due amount. E.g. penalty charges or intended collection procedures.
		Term name Allowance and charges indicator BII Usage Indicates whether the Allowance Charge is a Charge (True) and should be added or an Allowance (False) and should be subtracted.

Element/Attribute	Description	Usage/Rules/Code lists
cbc:AllowanceChargeReasonCode	<p>Occurrence 0 .. 1</p> <p>Type cbc:AllowanceChargeReasonCodeType</p> <p>Info req.ID tir10-092</p> <p>Bus req.ID tbr10-017</p>	<p>Term name Allowance and charges reason code</p> <p>BII Usage A coded specification of what the allowance or charge is. An invoice may contain a coded description of what is being added or deducted. E.g. „volume discount“ or „packing charges“, for each allowance or charge.</p> <p>Code List ID: UNCL4465</p> <p>Rules CL-T10-R010 - Coded allowance and charge reasons SHOULD belong to the UNCL 4465 code list BII2 subset</p>
listID	<p>Type xs:normalizedString</p> <p>Use required</p>	<p>Rules EUGEN-T10-R029 - An allowance charge reason code MUST have a list identifier attribute “UNCL4465”.</p>
cbc:AllowanceChargeReason	<p>Occurrence 1 .. 1</p> <p>Type cbc:AllowanceChargeReasonType</p> <p>Info req.ID tir10-091</p> <p>Bus req.ID tbr10-017</p>	<p>Term name Allowance and charges reason</p> <p>BII Usage A textual reason for the allowance or the charge. Can also be its name. One textual description of what is being added or deducted. E.g. „volume discount“ or “packing charges” must be stated for each allowance and charge on document level in an invoice.</p> <p>Rules BII2-T10-R025 - Each document level allowance or charge details MUST have an allowance and charge reason text</p>
cbc:Amount	<p>Occurrence 1 .. 1</p> <p>Type cbc:AmountType</p> <p>Info req.ID tir10-047</p> <p>Bus req.ID tbr10-017</p>	<p>Term name Allowance and charge amount</p> <p>BII Usage The net amount of the allowance or the charge. For each allowance or charge an invoice must contain the amount. Allowances are subtracted from the total invoice amount and charges are added to the amount. The amount is “net” without VAT.</p> <p>Rules EUGEN-T10-R022 - An allowance or charge amount MUST NOT be negative.</p>
currencyID	<p>Type xs:normalizedString</p> <p>Use required</p>	<p>Rules CL-T10-R003 - currencyID MUST be coded using ISO code list 4217</p> <p>Code List ID: ISO4217</p>
cac:TaxCategory	<p>Occurrence 0 .. 1</p> <p>Type cac:TaxCategoryType</p>	

Element/Attribute	Description	Usage/Rules/Code lists
cbc:ID	Occurrence 1 .. 1 Type cbc:IDType Info req.ID tir10-048 Bus req.ID tbr10-017	Term name Allowance and charge VAT category BII Usage A code that identifies to what VAT subcategory the allowance or charge belongs to. An invoice may contain information about one VAT category for each allowances and Charges on document level. Code List ID: UNCL5305 Rules BII2-T10-R043 - Document level allowances and charges details MUST have allowance and charge VAT category if the invoice has a VAT total amount CL-T10-R007 - Invoice tax categories MUST be coded using UNCL 5305 code list BII2 subset
schemeID	Type xs:normalizedString Use required	Rules EUGEN-T10-R032 - A tax category identifier MUST have a scheme identifier attribute "UNCL5305".
cbc:Percent	Occurrence 0 .. 1 Type cbc:PercentType Info req.ID tir10-114 Bus req.ID tbr10-017	Term name Allowance and charge VAT percentage BII Usage The VAT percentage that applies to the allowance/charge. Rules EUGEN-T10-R012 - An allowance percentage MUST NOT be negative.
cac:TaxScheme	Occurrence 1 .. 1 Type cac:TaxSchemeType	
cbc:ID	Occurrence 1 .. 1 Type cbc:IDType Info req.ID 4	Term name Tax Scheme ID
cac:TaxExchangeRate	Occurrence 0 .. 1 Type cac:ExchangeRateType	Rules EUGEN-T10-R044 - If the tax currency code is different from the document currency code, the tax exchange rate MUST be provided
cbc:SourceCurrencyCode	Occurrence 1 .. 1 Type cbc:SourceCurrencyCodeType Info req.ID OP-T10-009	Term name Source Currency code BII Usage Source currency code Rules OP-T10-R010 - SourceCurrencyCode MUST be coded using ISO code list 4217
listID	Type xs:normalizedString Use required	Rules EUGEN-T10-R026 - A currency code element MUST have a list identifier attribute "ISO4217".
cbc:TargetCurrencyCode	Occurrence 1 .. 1 Type cbc:TargetCurrencyCodeType Info req.ID OP-T10-010	Term name Target Currency code BII Usage Tax currency code Rules OP-T10-R011 - TargetCurrencyCode MUST be coded using ISO code list 4217
listID	Type xs:normalizedString	Rules EUGEN-T10-R026 - A currency code element MUST

Element/Attribute	Description	Usage/Rules/Code lists
cbc:CalculationRate	<p><i>Use required</i></p> <p>Occurrence 1 .. 1 Type cbc:CalculationRateType Info req.ID OP-T10-011</p>	<p><i>have a list identifier attribute "ISO4217".</i></p> <p>Term name Calculation rate BII Usage Calculation rate for converting source currency into target currency</p> <p>Rules EUGEN-T10-R045 - Tax exchange rate MUST specify the calculation rate and the operator code.</p>
cbc:MathematicOperatorCode	<p>Occurrence 1 .. 1 Type cbc:MathematicOperatorCodeType Info req.ID OP-T10-012</p>	<p>Term name Operator code BII Usage Calculation method converting source currency into target currency</p> <p>Rules EUGEN-T10-R045 - Tax exchange rate MUST specify the calculation rate and the operator code.</p>
cbc:Date	<p>Occurrence 0 .. 1 Type cbc:DateType Info req.ID OP-T10-013</p>	<p>Term name Exchange rate date BII Usage Date of the exchange rate</p>
cac:TaxTotal	<p>Occurrence 0 .. 1 Type cac:TaxTotalType</p>	
cbc:TaxAmount	<p>Occurrence 1 .. 1 Type cbc:TaxAmountType Info req.ID tir10-049 Bus req.ID tbr10-024</p>	<p>Term name VAT total amount BII Usage The total VAT amount that is "added to the document total w/o VAT". This is the sum of all VAT subcategory amounts. An invoice may contain the total VAT amount. This amount is the sum of each subtotal for each VAT rate.</p> <p>Rules BII2-T10-R015 - An invoice MUST specify the VAT total amount, if there are VAT line amounts EUGEN-T10-R043 - The total tax amount MUST equal the sum of tax amounts per category</p>
currencyID	<p>Type xs:normalizedString <i>Use required</i></p>	<p>Rules CL-T10-R003 - currencyID MUST be coded using ISO code list 4217</p> <p>Code List ID: ISO4217</p>
cac:TaxSubtotal	<p>Occurrence 0 .. unbounded Type cac:TaxSubtotalType</p>	
cbc:TaxableAmount	<p>Occurrence 1 .. 1 Type cbc:TaxableAmountType Info req.ID tir10-050 Bus req.ID tbr10-024</p>	<p>Term name VAT category taxable amount BII Usage The amount that is the base for the VAT rate applied in the subcategory. For each VAT category an invoice must contain the amount to which VAT percent (rate) is applied to calculate the VAT sub total amount for that category.</p> <p>Rules BII2-T10-R049 - The invoice total without VAT MUST be equal to the VAT category taxable amount if the VAT category code is reverse charge BII2-T10-R027 - Each VAT category details MUST have a VAT category taxable amount</p>

Element/Attribute	Description	Usage/Rules/Code lists
<i>currencyID</i>	<p>Type <i>xs:normalizedString</i></p> <p>Use <i>required</i></p>	<p>Rules <i>CL-T10-R003 - currencyID MUST be coded using ISO code list 4217</i></p> <p>Code List ID: <i>ISO4217</i></p>
cbc:TaxAmount	<p>Occurrence 1 .. 1</p> <p>Type <i>cbc:TaxAmountType</i></p> <p>Info req.ID <i>tir10-051</i></p> <p>Bus req.ID <i>tbr10-024</i></p>	<p>Term name VAT category tax amount</p> <p>BII Usage <i>The calculated amount of the tax derived by multiplying the taxable amount with the tax percentage. For each VAT category an invoice must contain the amount of VAT for that category.</i></p> <p>Rules <i>BII2-T10-R050 - The VAT category tax amount MUST be zero if the VAT category code is reverse charge (since there is only one VAT category allowed it follows that the invoice tax total for reverse charge invoices is zero) BII2-T10-R028 - Each VAT category details MUST have a VAT category tax amount EUGEN-T10-R042 - The tax amount per category MUST be the taxable amount multiplied by the category percentage.</i></p>
<i>currencyID</i>	<p>Type <i>xs:normalizedString</i></p> <p>Use <i>required</i></p>	<p>Rules <i>CL-T10-R003 - currencyID MUST be coded using ISO code list 4217</i></p> <p>Code List ID: <i>ISO4217</i></p>
cbc:TransactionCurrencyTaxAmount	<p>Occurrence 0 .. 1</p> <p>Type <i>cbc:TransactionCurrencyTaxAmountType</i></p> <p>Info req.ID <i>OP-T10-014</i></p>	<p>Term name Transaction Currency TaxAmount</p> <p>BII Usage <i>Used for specifying the TaxAmount in document currency, if tax currency is not the same as document currency.</i></p> <p>Rules <i>EUGEN-T10-R046 - If the tax currency code is different from the document currency code, each tax subtotal has to include the tax amount in both currencies</i></p>
<i>currencyID</i>	<p>Type <i>xs:normalizedString</i></p> <p>Use <i>required</i></p>	<p>Rules <i>CL-T10-R003 - currencyID MUST be coded using ISO code list 4217</i></p> <p>Code List ID: <i>ISO4217</i></p>
cac:TaxCategory	<p>Occurrence 1 .. 1</p> <p>Type <i>cac:TaxCategoryType</i></p>	

Element/Attribute		Description		Usage/Rules/Code lists	
	cbc:ID	Occurrence	1 .. 1	Term name	VAT category code
		Type	cbc:IDType	BII Usage	A code that uniquely identifies each subtotal within the transaction. Each VAT category an invoice must be identified with a code.
		Info req.ID	tir10-052	Code List ID:	UNCL5305
		Bus req.ID	tbr10-024	Rules	BII2-T10-R029 - Every VAT category details MUST be defined through a VAT category code BII2-T10-R048 - An invoice with a VAT category code of reverse charge MUST NOT contain other VAT categories. BII2-T10-R026 - An invoice MUST contain VAT category details unless VAT total amount is omitted. CL-T10-R007 - Invoice tax categories MUST be coded using UNCL 5305 code list BII2 subset EUGEN-T10-R008 - For each tax subcategory the category ID and the applicable tax percentage MUST be provided.
	schemeID	Type	xs:normalizedString	Rules	EUGEN-T10-R032 - A tax category identifier MUST have a scheme identifier attribute “UNCL5305”.
		Use	required		
		Default	UNECE5305:BII2		
	cbc:Percent	Occurrence	1 .. 1	Term name	VAT category percentage
		Type	cbc:PercentType	BII Usage	The tax rate that is to be applied to the taxable amount in order to derive the tax amount. For each VAT category an invoice must contain the VAT percentage for each sub total taxable amount so that it can be used to calculate the VAT amount. Where VAT category code is stated then VAT category percentage must also be stated.
		Info req.ID	tir10-096	Rules	BII2-T10-R030 - The VAT category percentage MUST be provided if the VAT category code is standard. EUGEN-T10-R008 - for each tax subcategory the category ID and the applicable tax percentage MUST be provided.
		Bus req.ID	tbr10-024		

Element/Attribute	Description	Usage/Rules/Code lists
<div> <div>cbc:TaxExemptionReason</div> </div>	Occurrence 0 .. 1 Type cbc:TaxExemptionReasonType Info req.ID tir10-053 Bus req.ID tbr10-024	<div> <div> Term name VAT exemption reason text BII Usage A textual description of the reason why the items belonging to the subtotal are exempted for VAT. An invoice may contain, as text, the reasons for why a value amount in a category is exempted from VAT. Invoices only support one category with an exemption reason pr. invoice. </div> <div> Rules BII2-T10-R045 - A VAT exemption reason MUST be provided if the VAT category code is exempt or reverse charge </div> </div>
<div> <div> <div>cac:TaxScheme</div> <div>cbc:ID</div> </div> </div>	Occurrence 1 .. 1 Type cac:TaxSchemeType Info req.ID 4	<div> <div> Term name Tax Scheme ID </div> </div>
<div> <div> <div>cac:LegalMonetaryTotal</div> <div> <div>cbc:LineExtensionAmount</div> <div>currencyID</div> </div> </div> </div>	Occurrence 1 .. 1 Type cac:MonetaryTotalType Info req.ID tir10-054 Bus req.ID tbr10-025 Type xs:normalizedString Use required	<div> <div> Term name Sum of line amounts BII Usage Sum of line amounts in the document. An invoice must contain the sum of all line amounts. The amount must be exclusive of VAT but inclusive of allowances or charges applied to the lines as well as taxes, other than VAT. </div> <div> Rules BII2-T10-R010 - An invoice MUST have the sum of line amounts BII2-T10-R051 - Sum of line amounts MUST equal the invoice line net amounts </div> <div> Rules CL-T10-R003 - currencyID MUST be coded using ISO code list 4217 Code List ID: ISO4217 </div> </div>

Element/Attribute	Description		Usage/Rules/Code lists	
cbc:TaxExclusiveAmount	Occurrence	1 .. 1	Term name	Document total without VAT
	Type	cbc:TaxExclusiveAmountType	BII Usage	The "Sum of line amounts" plus "sum of allowances on document level" plus "sum of charges on document level". An invoice must contain the total amount of the invoice, including document level allowances and charges but exclusive of VAT.
	Info req.ID	tir10-055		
	Bus req.ID	tbr10-025	Rules	BII2-T10-R011 - An invoice MUST have the invoice total without VAT BII2-T10-R049 - The invoice total without VAT MUST be equal to the VAT category taxable amount if the VAT category code is reverse charge BII2-T10-R052 - An invoice total without VAT MUST equal the sum of line amounts plus the sum of charges on document level minus the sum of allowances on document level BII2-T10-R058 - Invoice total without VAT MUST be equal to the sum of VAT category taxable amounts
currencyID	Type	xs:normalizedString	Rules	CL-T10-R003 - currencyID MUST be coded using ISO code list 4217
	Use	required	Code List ID:	ISO4217
cbc:TaxInclusiveAmount	Occurrence	1 .. 1	Term name	Document total including VAT
	Type	cbc:TaxInclusiveAmountType	BII Usage	The total value including VAT An invoice must contain the total amount of the invoice inclusive VAT. I.e. the total value of the purchase irrespective of payment status.
	Info req.ID	tir10-056		
	Bus req.ID	tbr10-025, tbr10-026	Rules	BII2-T10-R012 - An invoice MUST have the invoice total with VAT (value of purchase) BII2-T10-R035 - Invoice total with VAT MUST NOT be negative BII2-T10-R053 - An invoice total with VAT MUST equal the invoice total without VAT plus the VAT total amount and the rounding of invoice total
	XML Note	Value of purchase		
currencyID	Type	xs:normalizedString	Rules	CL-T10-R003 - currencyID MUST be coded using ISO code list 4217
	Use	required	Code List ID:	ISO4217

Element/Attribute	Description	Usage/Rules/Code lists
cbc:AllowanceTotalAmount <div>currencyID</div>	Occurrence 0 .. 1 Type cbc:AllowanceTotalAmountType Info req.ID tir10-057 Bus req.ID tbr10-025	Term name Sum of allowances on document level BII Usage <i>Sum of all allowances on header level in the document. Allowances on line level are included in the line amount and summed up into the "sum of line amounts" An invoice may contain the total amount of all allowances given on document level. Line allowances are included in the net line amount.</i> Rules BII2-T10-R054 - The sum of allowances at document level MUST be equal to the sum of document level allowance amounts
<div>currencyID</div>	Type xs:normalizedString Use required	Rules CL-T10-R003 - currencyID MUST be coded using ISO code list 4217 Code List ID: ISO4217
cbc:ChargeTotalAmount <div>currencyID</div>	Occurrence 0 .. 1 Type cbc:ChargeTotalAmountType Info req.ID tir10-058 Bus req.ID tbr10-025	Term name Sum of charges on document level BII Usage <i>Sum of all charge on header level in the document. Charges on line level are included in the line amount and summed up into the "sum of line amounts" An invoice may contain the total amount of all charges given on document level. Line charges are included in the net line amount.</i> Rules BII2-T10-R055 - The sum of charges at document level MUST be equal to the sum of document level charge amounts
<div>currencyID</div>	Type xs:normalizedString Use required	Rules CL-T10-R003 - currencyID MUST be coded using ISO code list 4217 Code List ID: ISO4217
cbc:PrepaidAmount <div>currencyID</div>	Occurrence 0 .. 1 Type cbc:PrepaidAmountType Info req.ID tir10-059 Bus req.ID tbr10-025, tbr10-026	Term name Paid amounts BII Usage <i>Any amounts that have been paid a-priory. An invoice may contain the sum of all prepaid amounts that must be deducted from the payment of this invoice. For fully paid invoices (cash or card) this amount equals the invoice total.</i>
<div>currencyID</div>	Type xs:normalizedString Use required	Rules CL-T10-R003 - currencyID MUST be coded using ISO code list 4217 Code List ID: ISO4217
cbc:PayableRoundingAmount <div>currencyID</div>	Occurrence 0 .. 1 Type cbc:PayableRoundingAmountType Info req.ID tir10-060 Bus req.ID tbr10-025, tbr10-036	Term name Rounding of document total BII Usage <i>Any rounding of the "Document total including VAT" An invoice may contain the rounding amount (positive or negative) added to the invoice to produce a rounded invoice total.</i>
<div>currencyID</div>	Type xs:normalizedString	Rules CL-T10-R003 - currencyID MUST be coded using ISO

Element/Attribute	Description	Usage/Rules/Code lists
	<p><i>Use required</i></p>	<p><i>code list 4217</i></p>
cbc:PayableAmount	<p>Occurrence 1 .. 1</p> <p>Type cbc:PayableAmountType</p> <p>Info req.ID tir10-061</p> <p>Bus req.ID tbr10-025, tbr10-026</p>	<p>Code List ID: ISO4217</p> <p>Term name Amount for payment</p> <p>BII Usage <i>The amount that is expected to be paid based on the document. This amount is the "Document total including VAT" less the "paid amounts" that have been paid a-priori.</i></p> <p><i>An invoice must contain the total amount to be paid that is due. If the invoice is fully paid i.e. cash or card, the due amount for the invoice is zero.</i></p> <p>Rules</p> <p>BII2-T10-R013 - An invoice MUST have the amount due for payment</p> <p>BII2-T10-R037 - Amount due for payment in an invoice MUST NOT be negative</p> <p>BII2-T10-R056 -Amount due for payment MUST be equal to the invoice total amount with VAT minus the paid amounts</p>
currencyID	<p>Type xs:normalizedString</p> <p><i>Use required</i></p>	<p>Rules</p> <p>CL-T10-R003 - currencyID MUST be coded using ISO code list 4217</p> <p>Code List ID: ISO4217</p>
cac:InvoiceLine	<p>Occurrence 1 .. unbounded</p> <p>Type cac:InvoiceLineType</p>	
cbc:ID	<p>Occurrence 1 .. 1</p> <p>Type cbc:IDType</p> <p>Info req.ID tir10-062</p> <p>Bus req.ID tbr10-002</p>	<p>Term name Invoice line identifier</p> <p>BII Usage <i>Each line in an invoice must contain an identifier that is unique within the document to make it possible to reference the line. For example, from other documents like credit notes and in disputes.</i></p> <p>Rules</p> <p>BII2-T10-R014 - An invoice MUST have at least one invoice line</p> <p>BII2-T10-R017 - Each invoice line MUST have an invoice line identifier</p>
cbc:Note	<p>Occurrence 0 .. 1</p> <p>Type cbc:NoteType</p> <p>Info req.ID tir10-063</p> <p>Bus req.ID tbr10-029</p>	<p>Term name Line textual note</p> <p>BII Usage <i>Each line in an invoice may contain a free-form text. This element may contain notes or any other similar information that is not contained explicitly in another structure. Clauses or declarations that refer to a particular line should be entered in full as notes.</i></p>

Element/Attribute	Description		Usage/Rules/Code lists	
cbc:InvoicedQuantity	Occurrence 1 .. 1 Type cbc:InvoicedQuantityType Info req.ID tir10-064 Bus req.ID tbr10-024		Term name Invoiced quantity BII Usage Each line in an invoice must contain the invoiced quantity. The quantity may be negative e.g. in case of returns. Rules BII2-T10-R018 - Each invoice line MUST have an invoiced quantity BII2-T10-R019 - Each invoice line MUST have a quantity unit of measure	
unitCode	Type xs:normalizedString Use required		Rules OP-T10-R006 - Unit code MUST be coded according to the UN/ECE Recommendation 20 Code List ID: UNECERec20	
unitCodeListID	Type xs:normalizedString Use required		Rules EUGEN-T10-R030 - A unit code attribute MUST have a unit code list identifier attribute "UNECERec20".	
cbc:LineExtensionAmount	Occurrence 1 .. 1 Type cbc:LineExtensionAmountType Info req.ID tir10-065 Bus req.ID tbr10-025		Term name Invoice line net amount BII Usage Each line in an invoice must contain the total amount of the line. The amount is "net" without VAT, i.e. inclusive of line level allowances and charges as well as relevant taxes, except VAT which must be excluded from the amount. Rules BII2-T10-R020 - Each invoice line MUST have an invoice line net amount	
currencyID	Type xs:normalizedString Use required		Rules CL-T10-R003 - currencyID MUST be coded using ISO code list 4217 Code List ID: ISO4217	
cbc:AccountingCost	Occurrence 0 .. 1 Type cbc:AccountingCostType Info req.ID tir10-107 Bus req.ID tbr10-013		Term name Customers accounting string BII Usage An invoice may contain a reference to the buyer's accounting code applicable to the specific line, expressed as text rather than a code in order to facilitate automation in booking into accounts following an order to invoice transformation.	
cac:InvoicePeriod	Occurrence 0 .. 1 Type cac:PeriodType			
cac:StartDate	Occurrence 0 .. 1 Type cbc:StartDateType Info req.ID tir10-121 Bus req.ID tbr10-024		Term name Period start date BII Usage The date on which the period starts. The start dates counts as part of the period. For invoices that charge for services or items delivered over a time period is necessary to be able to state the start date of the period for which the invoice relates such as for metered services and subscriptions. Rules BII2-T10-R023 - Each invoice period information MUST have an invoice period start date	

78

Element/Attribute	Description	Usage/Rules/Code lists
<div> <div>cbc:CityName</div> </div>	Occurrence 0 .. 1 Type cbc:CityNameType Info req.ID OP-T10-004c	Term name City BII Usage An invoice may contain the name of the city to which the items where delivered. The common name of the city where the postal address is. The name is written in full rather than as a code.
<div> <div>cbc:PostalZone</div> </div>	Occurrence 0 .. 1 Type cbc:PostalZoneType Info req.ID OP-T10-004d	Term name Post code BII Usage The identifier for an addressable group of properties according to the relevant national postal service, such as a ZIP code or Post Code.
<div> <div>cbc:CountrySubentity</div> </div>	Occurrence 0 .. 1 Type cbc:CountrySubentityType Info req.ID OP-T10-004e	Term name Country subdivision BII Usage In some countries regions or other type of country sub divisions are commonly used. An invoice may contain the country sub division to which the items where delivered.
<div> <div>cac:Country</div> <div> <div>cbc:IdentificationCode</div> <div>listID</div> </div> </div>	Occurrence 0 .. 1 Type cac:CountryType Info req.ID OP-T10-004f	Term name Country code BII Usage The country where the address is. The country should always be given by using ISO code 3166 alpha 2 Code List ID: ISO3166-1:Alpha2 Rules CL-T10-R004 - Country codes in an invoice MUST be coded using ISO code list 3166-1 Rules EUGEN-T10-R027 - A country identification code MUST have a list identifier attribute "ISO3166-1:Alpha2".
<div> <div>cac:AllowanceCharge</div> <div> <div>cbc:ChargeIndicator</div> <div>cbc:AllowanceChargeReason</div> </div> </div>	Occurrence 0 .. unbounded Type cac:AllowanceChargeType Info req.ID OP-T10-008	Term name Allowance and charges indicator BII Usage Indicates whether the Allowance Charge is a Charge (True) and should be added or an Allowance (False) and should be subtracted.
<div> <div>cbc:AllowanceChargeReason</div> </div>	Occurrence 1 .. 1 Type cbc:AllowanceChargeReasonType Info req.ID tir10-078 Bus req.ID tbr10-017	Term name Allowance and charges reason BII Usage A textual reason for the allowance or the charge. Can also be its name.

Element/Attribute	Description	Usage/Rules/Code lists
cbc:Amount	Occurrence 1 .. 1 Type cbc:AmountType Info req.ID tir10-067 Bus req.ID tbr10-017	Term name Allowance and charge amount BII Usage The net amount of the allowance or the charge excluding VAT. In case of VAT, the same VAT scheme and rate has to apply to allowance/charge as to the invoice line item itself. Rules EUGEN-T10-R022 - An allowance or charge amount MUST NOT be negative.
currencyID	Type xs:normalizedString Use required	Rules CL-T10-R003 - currencyID MUST be coded using ISO code list 4217 Code List ID: ISO4217
cac:TaxTotal	Occurrence 0 .. 1 Type cac:TaxTotalType	
cbc:TaxAmount	Occurrence 1 .. 1 Type cbc:TaxAmountType Info req.ID tir10-116 Bus req.ID tbr10-024	Term name Line VAT amount BII Usage The VAT amount for the invoice line. Calculated as a multiple of line amount and line VAT rate. The VAT amount on line should only be used informatively (i.e. not used as part validating the invoice calculation of amounts) when required by national legislation.
currencyID	Type xs:normalizedString Use required	Rules CL-T10-R003 - currencyID MUST be coded using ISO code list 4217 Code List ID: ISO4217
cac:Item	Occurrence 1 .. 1 Type cac:ItemType	
cbc:Description	Occurrence 0 .. 1 Type cbc:DescriptionType Info req.ID OP-T10-017	Term name Item description BII Usage A detailed description of the item.
cbc:Name	Occurrence 1 .. 1 Type cbc:NameType Info req.ID tir10-068 Bus req.ID tbr10-024, tbr10-048	Term name Item name BII Usage A short name for an item. Each line in an invoice must contain the name of the invoiced item. Rules BII2-T10-R021 - Each invoice line MUST have an invoice line item name and/or the invoice line item identifier
cac:SellersItemIdentification	Occurrence 0 .. 1 Type cac:ItemIdentificationType	
cbc:ID	Occurrence 1 .. 1 Type cbc:IDType Info req.ID tir10-069 Bus req.ID tbr10-034	Term name Item sellers identifier BII Usage The sellers identifier for the item. Each line in an invoice may contain the seller's identifier for an item.

Element/Attribute	Description	Usage/Rules/Code lists
cac:StandardItemIdentification	Occurrence 0 .. 1 Type cac:ItemIdentificationType	
cbc:ID	Occurrence 1 .. 1 Type cbc:IDType Info req.ID tir10-070 Bus req.ID tbr10-006	Term name Item standard identifier BII Usage <i>An item identifier based on a registered schema. Each line in an invoice may contain a registered item identifier.</i> Rules BII2-T10-R021 - Each invoice line MUST have an invoice line item name and/or the invoice line item identifier
schemeID	Type xs:normalizedString Use optional	Rules BII2-T10-R032 - A scheme identifier for the invoice line item registered identifier MUST be provided if invoice line item registered identifiers are used to identify a product.(e.g. GTIN) OP-T10-R007 - A standard item identifier scheme MUST be coded according to the list Item Identifier Scheme ID defined by PEPPOL
cac:OriginCountry	Occurrence 0 .. 1 Type cac:CountryType	
cbc:IdentificationCode	Occurrence 1 .. 1 Type cbc:IdentificationCodeType Info req.ID tir10-095 Bus req.ID tbr10-035	Term name Item country of origin BII Usage <i>Each line in an invoice may contain the items country of origin. When relevant this allows the buyer to identify whether further customs procedures are required.</i> Code List ID: ISO3166-1:Alpha2 Rules CL-T10-R004 - Country codes in an invoice MUST be coded using ISO code list 3166-1
listID	Type xs:normalizedString Use required	Rules EUGEN-T10-R027 - A country identification code MUST have a list identifier attribute "ISO3166-1:Alpha2".
cac:CommodityClassification	Occurrence 0 .. unbounded Type cac:CommodityClassificationType	
cbc:CommodityCode	Occurrence 0 .. 1 Type cbc:CommodityCodeType Info req.ID tir10-071 Bus req.ID tbr10-012	Term name Item commodity classification BII Usage <i>A classification code for classifying the item by its type or nature.</i> Rules BII2-T10-R033 - A scheme identifier for an invoice line item commodity classification MUST be provided if invoice line item commodity classification are used to classify an invoice line item
listID	Type xs:normalizedString Use optional	

Element/Attribute	Description	Usage/Rules/Code lists
cbc:ItemClassificationCode	Occurrence 1 .. 1 Type cbc:ItemClassificationCodeType Info req.ID tir10-120 Bus req.ID tbr10-012	Term name Item classification code BII Usage The items CPV code
listID	Type xs:normalizedString Use optional	
cac:ClassifiedTaxCategory	Occurrence 0 .. 1 Type cac:TaxCategoryType	
cbc:ID	Occurrence 1 .. 1 Type cbc:IDType Info req.ID tir10-072 Bus req.ID tbr10-025	Term name Item VAT category code BII Usage Each line in an invoice may contain the VAT category/ rate used for this invoice line. The category code acts as a key for summing up line amounts pr. VAT category as well for relating the VAT category percentage given on document level, to the line. If the invoice is a VAT invoice each line must contain a category code. Code List ID: UNCL5305 Rules BII2-T10-R046 - Each invoice line MUST be categorized with the invoice line VAT category if the invoice has a VAT total amount CL-T10-R007 - Invoice tax categories MUST be coded using UNCL 5305 code list BII2 subset
schemeID	Type xs:normalizedString Use optional	Rules EUGEN-T10-R032 - A tax category identifier MUST have a scheme identifier attribute "UNCL5305".
cbc:Percent	Occurrence 0 .. 1 Type cbc:PercentType Info req.ID tir10-115 Bus req.ID tbr10-024	Term name Line VAT rate BII Usage The VAT percentage rate that applies to the invoice line as a whole.
cac:TaxScheme	Occurrence 1 .. 1 Type cac:TaxSchemeType	
cbc:ID	Occurrence 1 .. 1 Type cbc:IDType Info req.ID 5	Term name Tax Scheme ID
cac:AdditionalItemProperty	Occurrence 0 .. unbounded Type cac:ItemPropertyType	
cbc:Name	Occurrence 1 .. 1 Type cbc:NameType Info req.ID tir10-073 Bus req.ID tbr10-013	Term name Item attributes BII Usage Each line in an invoice may contain attribute for the item. For example colour, size, meter numbers. This information supports automatically assigning accounting codes and matching to orders and receiving documents. Description of additional data.

Element/Attribute	Description	Usage/Rules/Code lists
<div> <div>cbc:Value</div> </div>	Occurrence 1 .. 1 Type cbc:ValueType Info req.ID tir10-073 Bus req.ID tbr10-013	Term name Item attributes BII Usage Each line in an invoice may contain attribute for the item. For example colour, size, meter numbers. This information supports automatically assigning accounting codes and matching to orders and receiving documents. Description of additional data.
<div> <div>cac:Price</div> <div> <div>cbc:PriceAmount</div> </div> </div>	Occurrence 0 .. 1 Type cac:PriceType Occurrence 1 .. 1 Type cbc:PriceAmountType Info req.ID tir10-075 Bus req.ID tbr10-014, tbr10-024	Term name Item price BII Usage Each line in an invoice may contain the net price of the item including all allowances or charges that directly relates to price (e.g. discount), and taxes but excluding VAT. The net price of an item including discounts or surcharges that apply to the price. Rules BII2-T10-R034 - Invoice line item net price MUST NOT be negative
<div> <div>currencyID</div> </div>	Type xs:normalizedString Use required	Rules CL-T10-R003 - currencyID MUST be coded using ISO code list 4217 Code List ID: ISO4217
<div> <div>cbc:BaseQuantity</div> </div>	Occurrence 0 .. 1 Type cbc:BaseQuantityType Info req.ID tir10-074 Bus req.ID tbr10-014	Term name Base quantity BII Usage The number of invoiced quantity units for which the price is stated. E.g. Invoiced quantity is 1000 LTR, price is €15 pr. 10 LTR. The price base quantity must be stated in the same unit of measure as the invoiced quantity.
<div> <div>cac:AllowanceCharge</div> <div> <div>cbc:ChargeIndicator</div> </div> </div>	Occurrence 0 .. unbounded Type cac:AllowanceChargeType Occurrence 1 .. 1 Type cbc:ChargeIndicatorType	
<div> <div>cbc:Amount</div> </div>	Occurrence 1 .. 1 Type cbc:AmountType Info req.ID tir10-076 Bus req.ID tbr10-014, tbr10-015	Term name Item price discount BII Usage The total discount subtracted from the gross price to reach the net price. Each line in an invoice may contain the amount of the price discount. The price discount amount is informative. Rules EUGEN-T10-R022 - An allowance or charge amount MUST NOT be negative.
<div> <div>currencyID</div> </div>	Type xs:normalizedString Use required	Rules CL-T10-R003 - currencyID MUST be coded using ISO code list 4217 Code List ID: ISO4217

Element/Attribute	Description	Usage/Rules/Code lists	
<div> <div>cbc:BaseAmount</div> <div>currencyID</div> </div>	Occurrence 0 .. 1 Type cbc:BaseAmountType Info req.ID tir10-077 Bus req.ID tbr10-014, tbr10-015	Term name	Item list price
		BII Usage	<i>The gross price of the item before subtracting discounts. E.g. list price. Each line in an invoice may contain the list price for the item (e.g. catalogue price before discount)</i>
	Type xs:normalizedString Use required	Rules	<i>CL-T10-R003 - currencyID MUST be coded using ISO code list 4217</i>
		Code List ID:	ISO4217