



Business Interoperability Specification



OpenPEPPOL AISBL



**Post Award Coordinating
Community**

**ICT -
Models**

BIS 4A – Invoice



**Version: 4.01
Status: In use**



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APPENDIX A – TESTFILES

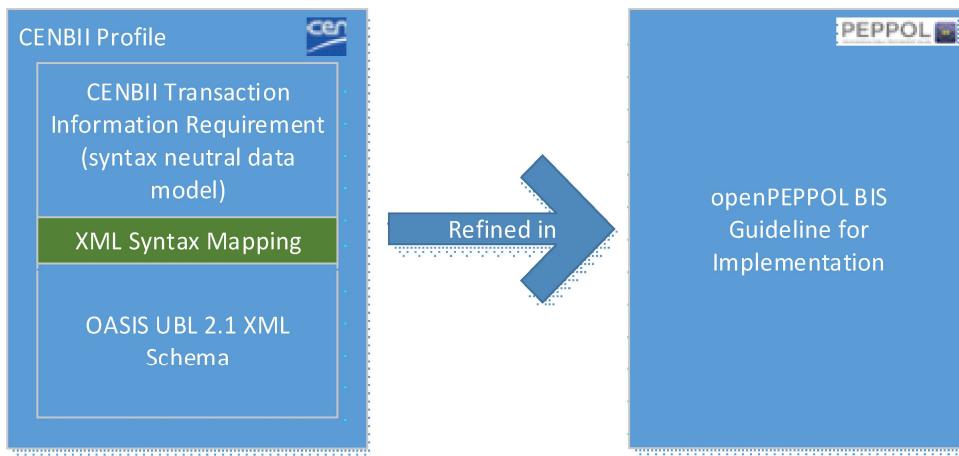
APPENDIX B – CONFORMANCE STATEMENT

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: (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

Document history

2.1 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	23.12.2013	Siw Midtgård Meckelborg	Edisys Consulting AS/Difi	4 th version based on BII2
4.01	09.03.2017	Philip Helger	BRZ	Fixed description of PaymentChannelCode
	20.03.2017	Oriol Bausà	Invinet	Add missing business rules

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3 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]

3.1 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:

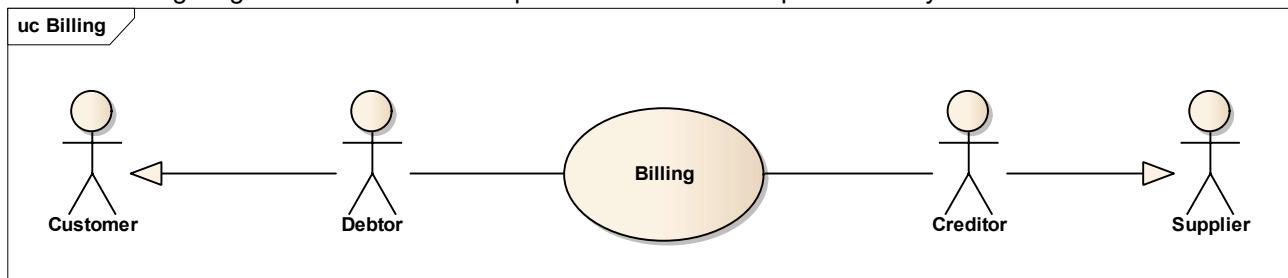
- Preceding orders.
- Contracts.
- Buyer's reference.
- Receipts of products and/or services.
- Identification of the responsible person or department.

3.2 Parties and roles

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

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

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



3.3 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.

3.4 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.

4 Business requirements

4.1 Transaction Business requirements

4.1.1 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.

4.1.2 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.

4.1.3 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.

4.1.4 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 eCl@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.

4.1.5 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.

4.1.6 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).
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.

¹ Now replaced by Council Directive 2010/45/EU

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

4.2 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)

5 Code lists

5.1 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

5.1.1 Links to code lists

CEN BII2 subsets

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

5.2 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:CompanID/@schemeID	
Account Identifier	Only two schemes allowed: IBAN LOCAL	cac:PayeeFinancialAccount/cbc:ID/@schemeID	
Tax Category Identifier	Use UNECE5305 CEN BII2 subset.	cac:TaxCategory/cbc:ID cac:ClassifiedTaxCategory/cbc:ID	Note: Validate the ID with the code list provided by CEN BII2. SchemeID attribute must be

Commodity Scheme Identifier	See CEN BII2	cbc:CommodityCode/@listID	UNCL5305 Note: The CENBII Codelist used for Commodity Scheme Identifier contains commonly used classification systems but it may be extended with other values.
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6 Business rules

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

6.1 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
EUGEN-T10-R047	An invoice should not contain empty elements
EUGEN-T10-R048	Document level amounts cannot have more than 2 decimals
EUGEN-T10-R049	Total tax amount cannot have more than 2 decimals.
EUGEN-T10-R050	Tax subtotal amounts cannot have more than 2 decimals.
EUGEN-T10-R051	Document level tax subtotal amounts cannot have more than 2 decimals
EUGEN-T10-R052	Document level allowance and charge amounts cannot have more than 2 decimals
EUGEN-T10-R053	An invoice must have an Invoice type code
EUGEN-T10-R054	A party legal entity company identifier SHOULD have a scheme identifier attribute.

6.2 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".

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

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

7 Differences between PEPPOL BIS version 1 and version 2

7.1 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

7.2 Features removed

Business term	Information:
HEADER LEVEL:	
Country sub-entity for legal party	
Customer party legal entity details	BII2 does not allow for providing: <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	BII2 does not allow for providing: <ul style="list-style-type: none"> • Allowance Charge. Allowance Charge_Reason. Text • Allowance Charge. Multiplier_Factor. Numeric
Tax Exemption Reason Code	

7.3 Other changes

Business term	Description:
Address details:	The specification of address details is significantly different in BIS ver 1 and ver 2: The following elements has been removed: <ul style="list-style-type: none"> • Address ID • Post box • Building number • Department
Contact person	In the current PEPPOL BIS this is expressed as a set of elements giving <ul style="list-style-type: none"> • Person. First_Name. Name • Person. Family_Name. Name • Person. Middle_Name. Name • Person. Job Title. Text 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).

7.4 Changes in cardinality

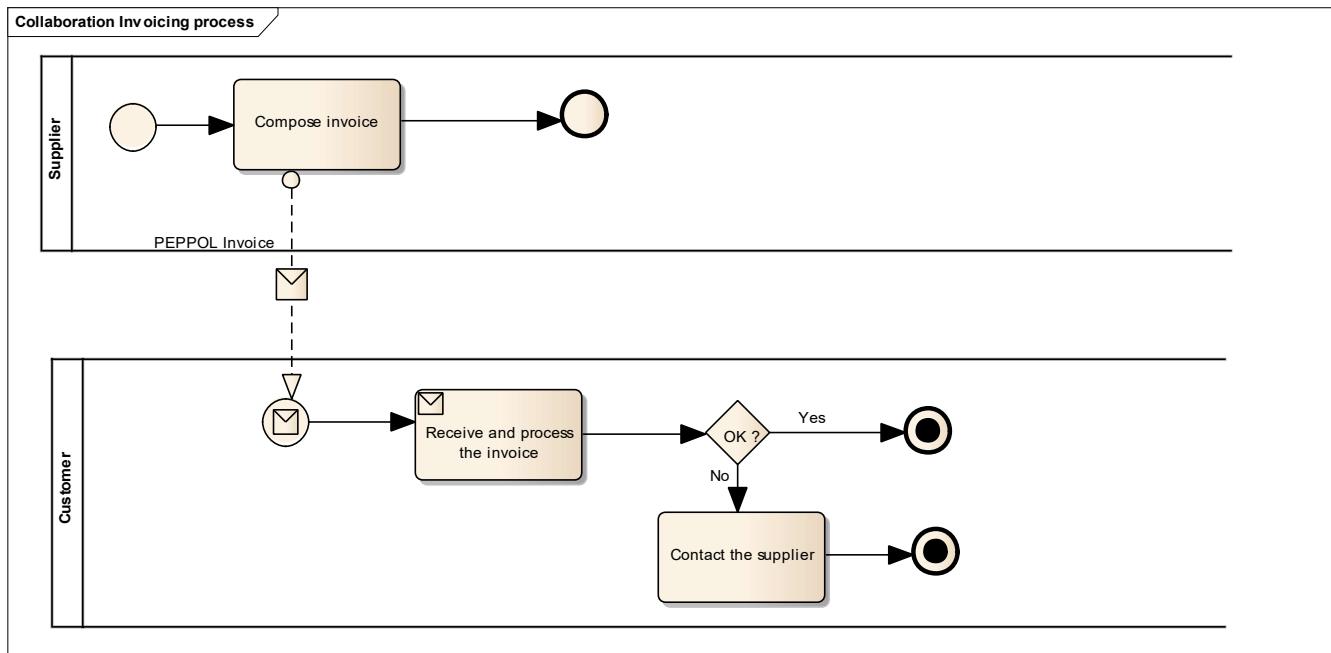
xPath	Cardinality BIS1	New cardinality
HEADER LEVEL:		
/cac:AccountingSupplierParty/cac:Party/cac:PostalAddress/cbc:StreetName	1..1	0..1
/cac:AccountingSupplierParty/cac:Party/cac:PostalAddress/cbc:CityName	1..1	0..1
/cac:AccountingSupplierParty/cac:Party/cac:PostalAddress/cbc:PostalZone	1..1	0..1
/cac:AccountingCustomerParty/cac:Party/cac:PostalAddress/cbc:StreetName	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

7.5 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

8 Process and typical scenarios



8.1 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"> 1. The Supplier has received one order from the Customer with <ol style="list-style-type: none"> a. 1 line (1 service) 2. Invoice contains: <ol style="list-style-type: none"> a. One VAT rate b. Allowance (discount) on document level c. Required total and amount d. Due date and bank account info e. Contract reference f. Invoice period on document level 3. 1 invoice lines containing: <ul style="list-style-type: none"> • 1 Line with 1 service "Newspaper subscription" with VAT 25% 4. 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	<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 totals and amounts c. Ensuring that the Invoice VAT is correct

	2. The Invoice message helped the Customer by: a. Match invoice to the contract on document level
XML example file	See Annex A for a sample file illustrating Use Case 1.a

8.2 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

8.3 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"> 1. The Supplier has received one order from the Customer with <ol style="list-style-type: none"> a. 4 lines (4 products) 2. Invoice contains: <ol style="list-style-type: none"> a. Two VAT rates b. Allowance (Discount) related to line 1 c. Charge (Invoicing fee) on document level with VAT rate d. Required totals and amounts e. Explicit delivery address f. Payee party g. References to Customer Order and contract h. Use of accounting string on line and document level i. Due date and bank accounting info j. GS1 identifiers used 3. 4 Invoice lines: 4. 1 Line with printing paper VAT 25% 5. 1 line with pens VAT 25% 6. 1 line with American cookies VAT 12% 7. 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"> 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 document and line level
XML example file	See Annex A for a sample file illustrating Use Case 2

8.4 Use case 3 – Cross Border Invoice

This use case is based on the cross border 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 border 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: <ul 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 an 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: <ul 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: <ul 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

8.5 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 an 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

8.6 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 StandardItemIdentification on same line • Both UNSPC and CPV classification on the same line
The flow	<ul style="list-style-type: none"> - The Customer places an 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

9 Description of selected parts of the invoice message

9.1 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:

9.1.1 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>
```

9.1.2 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>
```

9.1.3 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="EU:VAT">6411982340</cbc:CompanyID>
  </cac:PartyLegalEntity>
</cac:PayeeParty>
```

9.1.4 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>
```

9.2 Other key elements in the message

9.2.1 Allowances and charges

9.2.1.1 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. 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 on the header level only. VAT for any allowance and charge on line level, is given by the VAT specified for the product. This means that it is not possible to have two different VAT on the same line. VAT for allowances and charges cannot be specified for the Price element. Since allowances and charges on the Price element is simply informational, 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 at header level. If used then code list: UNCL 4465, BII2 subset is recommended, see chapter 6.1 and 7.2

9.2.1.2 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>
```

9.2.1.3 Allowance and Charges on line level.

This example shows an allowance related to damage without VAT information:

```
<cac:AllowanceCharge>
  <cbc:ChargeIndicator>false</cbc:ChargeIndicator>
  <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 and without VAT information:

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

9.2.2 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	Code identifying the payment channel, such as IBAN, BBAN, etc.
/cac:PaymentMeans/cbc:PaymentID	A reference for matching payment to invoice.
/cac:PaymentMeans/cac:PayeeFinancialAccount/cbc:ID	Account number
/cac:PaymentMeans/cac:PayeeFinancialAccount/cac:FinancialInstitutionBranch/cbc:ID	Financial institution branch identifier.

/cac:PaymentMeans/cac:PayeeFinancialAccount/cbc:CurrencyCode	Account currency.
/cac:PaymentMeans/cac:PayeeFinancialAccount/cac:FinancialInstitutionBranch/cac:FinancialInstitution/cbc:ID	Financial institution identifier.

9.2.2.1 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

9.2.2.2 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.

9.2.2.3 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

9.2.2.4 *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>
```

9.2.3 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>
```

9.2.4 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>
```

9.2.5 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>
```

9.2.6 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>
```

9.2.7 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 mimeCode="application/pdf"
            filename="mydrawing.pdf">UjBsR09EbGhjZ0dTQUxNQUBUUNBRU1tQ1p0dU1GUXh
            EUzhi
        </cbc:EmbeddedDocumentBinaryObject>
    </cac:Attachment>
</cac:AdditionalDocumentReference>
```

9.2.8 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 mimeCode="application/pdf">
        </cbc:EmbeddedDocumentBinaryObject>
    </cac:Attachment>
</cac:AdditionalDocumentReference>
```

9.2.9 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.

9.2.10 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.

9.2.11 Rounding

- ▶ Rounding shall, as a general rule, be performed on the final result of a calculation only and not on any intermediate calculation, for the result to be mathematically correct.

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 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.

9.2.11.1 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

9.2.11.2 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>
```

9.2.12 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	$\sum \text{LineExtensionAmount}$ (at line level)
/cac:LegalMonetaryTotal/cbc:ChargeTotalAmount	$\sum \text{Charge Amount}$ at document level (where ChargeIndicator = "true")
/cac:LegalMonetaryTotal/cbc:AllowanceTotalAmount	$\sum \text{Allowance Amount}$ at document level (where ChargeIndicator = "false")
/cac:LegalMonetaryTotal/cbc:TaxExclusiveAmount	$\text{LineExtensionAmount}$ $- \text{AllowanceTotalAmount}$ $+ \text{ChargeTotalAmount}$
/cac:LegalMonetaryTotal/cbc:TaxInclusiveAmount	$\text{TaxExclusiveAmount}$ $+ \text{TaxTotal TaxAmount}$ (where tax scheme = VAT) $+ \text{PayableRoundingAmount}$
/cac:LegalMonetaryTotal/cbc:PrepaidAmount	Sum of amount previously paid
/cac:LegalMonetaryTotal/cbc:PayableAmount	$\text{TaxInclusiveAmount}$ (from the LegalMonetaryTotal class on document level) $- \text{PrepaidAmount}$ (from the LegalMonetaryTotal class on document level)
/cac:TaxTotal/cbc:TaxAmount	$\sum \text{VAT subtotal}$ 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.

9.2.12.1 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	LineExtentionamount
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>
```

9.2.13 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: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>

```

9.2.14 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="EU:VAT">6411982340</cbc:CompanyID>
        <cac:TaxScheme>
            <cbc:ID>VAT</cbc:ID>
        </cac:TaxScheme>
    </cac:PartyTaxScheme>
</cac:TaxRepresentativeParty>

```

9.2.15 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>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>

```

9.2.16 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 listID="ISO4217">DKK</cbc:SourceCurrencyCode>  
  <cbc:TargetCurrencyCode listID="ISO4217">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>VAT</cbc:ID>  
      </cac:TaxScheme>  
    </cac:TaxCategory>  
  </cac:TaxSubtotal>  
</cac:TaxTotal>  
....
```

10 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:

10.1 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>
```

10.2 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>
```

10.3 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.

10.4 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:biitrls010:ver2.0
- ▶ Extension ID: urn:www.peppol.eu:bis:peppol4a:ver2.0

CustomizationID to use:

urn:www.cenbii.eu:transaction:biitrls010:ver2.0:**extended**:urn:www.peppol.eu:bis:peppol4a:ver2.0

Example of usage:

```
<cbc:CustomizationID>  
urn:www.cenbii.eu:transaction:biitrls010: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.

10.5 Namespaces

The target namespace for the UBL2.1 Invoice is:

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

11 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	-cbc:StreetName	Address line 1	tir10-101
0 .. 1	-cbc:AdditionalStreetName	Address line 2	tir10-102
0 .. 1	-cbc:CityName	City	tir10-103
0 .. 1	-cbc:PostalZone	Post code	tir10-104
0 .. 1	-cbc:CountrySubentity	Country subdivision	tir10-105
0 .. 1	cac:Country		
1 .. 1	-cbc:IdentificationCode	Country code	tir10-039
0 .. unbounded	cac:PaymentMeans		
1 .. 1	-cbc:PaymentMeansCode	Payment means type	tir10-040
0 .. 1	-cbc:PaymentDueDate	Payment due date	tir10-041
0 .. 1	-cbc:PaymentChannelCode	Payment Channel Code	OP-T10-005
0 .. 1	-cbc:PaymentID	Sellers payment identifier	tir10-042
0 .. 1	cac:CardAccount		
1 .. 1	-cbc:PrimaryAccountNumberID	Card number	tir10-113
1 .. 1	-cbc:NetworkID	Card type	tir10-117
0 .. 1	cac:PayeeFinancialAccount		
0 .. 1	-cbc:ID	Account identifier	tir10-043
0 .. 1	cac:FinancialInstitutionBranch		
0 .. 1	-cbc:ID	Financial institution branch identifier	tir10-044
0 .. 1	cac:FinancialInstitution		
0 .. 1	-cbc:ID	Financial institution identifier	tir10-045
0 .. 1	-cbc:Name	Financial Institution Name	OP-T10-006
0 .. 1	cac:Address		
0 .. 1	-cbc:StreetName	Address line 1	OP-T10-007a
0 .. 1	-cbc:AdditionalStreetName	Address line 2	OP-T10-007b
0 .. 1	-cbc:CityName	City	OP-T10-007c
0 .. 1	-cbc:PostalZone	Post code	OP-T10-007d
0 .. 1	-cbc:CountrySubentity	Country subdivision	OP-T10-007e
0 .. 1	cac:Country		
0 .. 1	-cbc:IdentificationCode	Country code	OP-T10-007f
0 .. unbounded	cac:PaymentTerms		
0 .. 1	-cbc>Note	Payment terms	tir10-046
0 .. unbounded	cac:AllowanceCharge		
1 .. 1	-cbc:ChargeIndicator	Allowance and charges indicator	OP-T10-008
0 .. 1	-cbc:AllowanceChargeReasonCode	Allowance and charges reason code	tir10-092
1 .. 1	-cbc:AllowanceChargeReason	Allowance and charges reason	tir10-091
1 .. 1	-cbc:Amount	Allowance and charge amount	tir10-047
0 .. 1	cac:TaxCategory		
1 .. 1	-cbc:ID	Allowance and charge VAT category	tir10-048
0 .. 1	-cbc:Percent	Allowance and charge VAT percentage	tir10-114
1 .. 1	cac:TaxScheme		
1 .. 1	-cbc:ID	Tax Scheme ID	4
0 .. 1	cac:TaxExchangeRate		
1 .. 1	-cbc:SourceCurrencyCode	Source Currency code	OP-T10-009
1 .. 1	-cbc:TargetCurrencyCode	Target Currency code	OP-T10-010
1 .. 1	-cbc:CalculationRate	Calculation rate	OP-T10-011
1 .. 1	-cbc:MathematicOperatorCode	Operator code	OP-T10-012
0 .. 1	-cbc>Date	Exchange rate date	OP-T10-013
0 .. 1	cac:TaxTotal		
1 .. 1	-cbc:TaxAmount	VAT total amount	tir10-049
0 .. unbounded	cac:TaxSubtotal		
1 .. 1	-cbc:TaxableAmount	VAT category taxable amount	tir10-050
1 .. 1	-cbc:TaxAmount	VAT category tax amount	tir10-051
0 .. 1	-cbc: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
0 .. 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		BII Usage	<i>Identifies the specification of content and rules that apply to the transaction.</i>
	Info req.ID	tir10-001			<i>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.</i>
	Bus req.ID	tbr10-001			
	XML Note	urn:www.cenbii.eu:transaction:biitrsns010: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		BII Usage	<i>Identifies the BII profile or business process context in which the transaction appears.</i>
	Info req.ID	tir10-002			<i>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.</i>
	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		BII Usage	<i>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.</i>
	Info req.ID	tir10-003			
	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		BII Usage	<i>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.</i>
	Info req.ID	tir10-004			
	Bus req.ID	tbr10-024			
				Rules	BII2-T10-R004 - An invoice MUST have an invoice issue date

Element/Attribute	Description	Usage/Rules/Code lists
<code>cbc:InvoiceTypeCode</code>	<p>Occurrence 1 .. 1</p> <p>Type <code>cbc:InvoiceTypeCodeType</code></p> <p>Info req.ID tir10-080</p> <p>Bus req.ID tbr10-021</p>	<p>Term name BII Usage Invoice type code <i>A code that identifies the functional type of the invoice instance, such as commercial invoice, pro-forma invoice, final invoice.</i></p> <p>Code List ID: UNCL1001</p> <p>Rules CL-T10-R001 - An Invoice MUST be coded with the <code>InvoiceTypeCode</code> code list UNCL D1001 BII2 subset <i>EUGEN-T10-R053- An invoice must have an Invoice type code</i></p>
<code>listID</code>	<p>Type <code>xs:normalizedString</code></p> <p>Use required</p>	<p>Rules <i>EUGEN-T10-R025 - An invoice type code MUST have a list identifier attribute “UNCL1001”.</i></p>
<code>cbc:Note</code>	<p>Occurrence 0 .. 1</p> <p>Type <code>cbc>NoteType</code></p> <p>Info req.ID tir10-005</p> <p>Bus req.ID tbr10-029, tbr10-035</p>	<p>Term name BII Usage Document level textual note <i>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.</i></p>
<code>cbc:TaxPointDate</code>	<p>Occurrence 0 .. 1</p> <p>Type <code>cbc:TaxPointDateType</code></p> <p>Info req.ID tir10-006</p> <p>Bus req.ID tbr10-024</p>	<p>Term name BII Usage Document issuing date <i>The date applicable VAT</i></p>
<code>cbc:DocumentCurrencyCode</code>	<p>Occurrence 1 .. 1</p> <p>Type <code>cbc:DocumentCurrencyCodeType</code></p> <p>Info req.ID tir10-007</p> <p>Bus req.ID tbr10-028</p>	<p>Term name BII Usage Invoice currency code <i>The currency in which the monetary amounts are stated must be stated in the invoice.</i></p> <p>Code List ID: ISO4217</p> <p>Rules BII2-T10-R005 - An invoice MUST specify the currency code for the document <i>CL-T10-R002 - DocumentCurrencyCode MUST be coded using ISO code list 4217</i></p>
<code>listID</code>	<p>Type <code>xs:normalizedString</code></p> <p>Use required</p>	<p>Rules <i>EUGEN-T10-R026 - A currency code element MUST have a list identifier attribute “ISO4217”.</i></p>
<code>cbc:TaxCurrencyCode</code>	<p>Occurrence 0 .. 1</p> <p>Type <code>cbc:TaxCurrencyCodeType</code></p> <p>Info req.ID OP-T10-015</p>	<p>Term name BII Usage Tax Currency Code <i>The currency used for tax.</i></p> <p>Code List ID: ISO4217</p> <p>Rules OP-T10-R009 - TaxCurrencyCode MUST be coded using ISO code list 4217</p>
<code>listID</code>	<p>Type <code>xs:normalizedString</code></p>	<p>Rules <i>EUGEN-T10-R026 - A currency code element MUST</i></p>

Element/Attribute	Description	Usage/Rules/Code lists
cbc:AccountingCost	<p>Use <i>required</i></p> <p>Occurrence 0 .. 1</p> <p>Type cbc:AccountingCostType</p> <p>Info req.ID tir10-008</p> <p>Bus req.ID tbr10-008</p>	<p>Term name BII Usage</p> <p>have a list identifier attribute "ISO4217".</p> <p>Customers accounting string</p> <p>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.</p>
cac:InvoicePeriod	<p>Occurrence 0 .. 1</p> <p>Type cac:PeriodType</p> <p>Occurrence 0 .. 1</p> <p>Type cbc:StartDateType</p> <p>Info req.ID tir10-009</p> <p>Bus req.ID tbr10-024</p>	<p>Term name BII Usage</p> <p>Period start date</p> <p>The date on which the period starts. The start dates counts as part of the period.</p> <p>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.</p> <p>Rules</p> <p>BII2-T10-R023 - Each invoice period information MUST have an invoice period start date</p>
cbc:EndDate	<p>Occurrence 0 .. 1</p> <p>Type cbc:EndDateType</p> <p>Info req.ID tir10-010</p> <p>Bus req.ID tbr10-024</p>	<p>Term name BII Usage</p> <p>Period end date</p> <p>The date on which the period ends. The end date counts as part of the period.</p> <p>It must be possible to state the end date of the period for which the invoice relates such as for metered services and subscriptions.</p> <p>Rules</p> <p>BII2-T10-R024 - Each invoice period information MUST have an invoice period end date</p> <p>BII2-T10-R031 - An invoice period end date MUST be later or equal to an invoice period start date</p>
cac:OrderReference	<p>Occurrence 0 .. 1</p> <p>Type cac:OrderReferenceType</p> <p>Occurrence 1 .. 1</p> <p>Type cbc:IDType</p> <p>Info req.ID tir10-011</p> <p>Bus req.ID tbr10-003</p>	<p>Term name BII Usage</p> <p>Order reference identifier</p> <p>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.</p>
cac:ContractDocumentReference	<p>Occurrence 0 .. 1</p> <p>Type cac:DocumentReferenceType</p>	

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

Element/Attribute	Description	Usage/Rules/Code lists
<code>cbc:EmbeddedDocumentBinaryObject</code>	<p>Occurrence 0 .. 1 Type <code>cbc:EmbeddedDocumentBinaryObjectType</code> Info req.ID tir10-013 Bus req.ID tbr10-004</p>	<p>Term name BII Usage Attached binary object <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>
<code>mimeCode</code>	<p>Type <code>xs:normalizedString</code> Use required</p>	<p>Rules CL-T10-R008 - For Mime code in attribute use Code List ID: MIMEMediaType</p>
<code>cac:ExternalReference</code>	<p>Occurrence 0 .. 1 Type <code>cac:ExternalReferenceType</code></p>	
<code>cbc:URI</code>	<p>Occurrence 0 .. 1 Type <code>cbc:URIType</code> Info req.ID tir10-123 Bus req.ID tbr10-004</p>	<p>Term name BII Usage External document URI <i>The Uniform Resource Identifier (URI) that identifies where the external document is located.</i></p>
<code>cac:AccountingSupplierParty</code>	<p>Occurrence 1 .. 1 Type <code>cac:SupplierPartyType</code></p>	
<code>cac:Party</code>	<p>Occurrence 1 .. 1 Type <code>cac:PartyType</code></p>	
<code>cbc:EndpointID</code>	<p>Occurrence 0 .. 1 Type <code>cbc:EndpointIDType</code> Info req.ID tir10-097 Bus req.ID tbr10-037</p>	<p>Term name BII Usage Seller electronic address <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>
<code>schemelD</code>	<p>Type <code>xs:normalizedString</code> Use required</p>	<p>Rules EUGEN-T10-R023 - An endpoint identifier MUST have a scheme identifier attribute.</p>
<code>cac:PartyIdentification</code>	<p>Occurrence 0 .. 1 Type <code>cac:PartyIdentificationType</code></p>	
<code>cbc:ID</code>	<p>Occurrence 1 .. 1 Type <code>cbc:IDType</code> Info req.ID tir10-085 Bus req.ID tbr10-005</p>	<p>Term name BII Usage Seller standard identifier <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>

Element/Attribute	Description	Usage/Rules/Code lists
<ul style="list-style-type: none"> - schemeID 	<p>Type xs:normalizedString Use required</p>	<p>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".</p>
<ul style="list-style-type: none"> - cac:PartyName 	<p>Occurrence 1 .. 1 Type cac:PartyNameType Info req.ID tir10-014 Bus req.ID tbr10-024, tbr10-048</p>	<p>Term name Seller name An invoice must contain the name of the seller.</p>
<ul style="list-style-type: none"> - cbc:PostalAddress 	<p>Occurrence 1 .. 1 Type cac:AddressType</p>	<p>Rules EUGEN-T10-R035 - An invoice MUST have a seller name</p>
<ul style="list-style-type: none"> - cbc:StreetName 	<p>Occurrence 0 .. 1 Type cbc:StreetNameType Info req.ID tir10-015 Bus req.ID tbr10-016, tbr10-024</p>	<p>Term name Address line 1 The main address line in a postal address usually the street name and number. An invoice must contain the seller's street name and number or P.O.box.</p>
<ul style="list-style-type: none"> - cbc:AdditionalStreetName 	<p>Occurrence 0 .. 1 Type cbc:AdditionalStreetNameType Info req.ID tir10-086 Bus req.ID tbr10-016, tbr10-024</p>	<p>Term name Address line 2 An additional address line in a postal address that can be used to give further details supplementing the main line. Common use are secondary house number in a complex or in a building. An invoice may contain an additional address line for seller address.</p>
<ul style="list-style-type: none"> - cbc:CityName 	<p>Occurrence 0 .. 1 Type cbc:CityNameType Info req.ID tir10-016 Bus req.ID tbr10-016, tbr10-024</p>	<p>Term name City The common name of the city where the postal address is. The name is written in full rather than as a code. An invoice must contain the seller's city.</p>
<ul style="list-style-type: none"> - cbc:PostalZone 	<p>Occurrence 0 .. 1 Type cbc:PostalZoneType Info req.ID tir10-017 Bus req.ID tbr10-016, tbr10-024</p>	<p>Term name Post code The identifier for an addressable group of properties according to the relevant national postal service, such as a ZIP code or Post Code. An invoice may contain the seller's post code.</p>
<ul style="list-style-type: none"> - cbc:CountrySubentity 	<p>Occurrence 0 .. 1 Type cbc:CountrySubentityType Info req.ID tir10-018 Bus req.ID tbr10-016, tbr10-024,</p>	<p>Term name Country subdivision For specifying a region, county, state, province etc. within a country by using text. In some countries regions or other type of country subdivisions are commonly used. An invoice may contain that information.</p>
<ul style="list-style-type: none"> - cac:Country 	<p>Occurrence 0 .. 1</p>	

Element/Attribute	Description	Usage/Rules/Code lists	
cbc:IdentificationCode	Type cac:CountryType Occurrence 1 .. 1 Type cbc:IdentificationCodeType Info req.ID tir10-019 Bus req.ID tbr10-016, tbr10-024	Term name BII Usage	Country code <i>The country where the address is. The country should always be given by using ISO code 3166 alpha 2</i> <i>The seller's address country must be contained in an invoice in the form of a two letter code (ISO 3166-1 alpha-2).</i> Code List ID: ISO3166-1:Alpha2
listID	Type xs:normalizedString Use required	Rules	<i>EUGEN-T10-R027 - A country identification code MUST have a list identifier attribute "ISO3166-1:Alpha2".</i>
cac:PartyTaxScheme	Occurrence 0 .. 1 Type cac:PartyTaxSchemeType		
cbc:CompanyID	Occurrence 0 .. 1 Type cbc:CompanyIDType Info req.ID tir10-020 Bus req.ID tbr10-024	Term name BII Usage	Seller VAT identifier <i>When the invoice is a VAT invoice it must state the sellers VAT registration number and tax scheme.</i>
schemeID	Type xs:normalizedString Use required	Rules	<i>BII2-T10-R044 - A seller VAT identifier MUST be provided if the invoice has a VAT total amount</i> <i>EUGEN-T10-R041 - The VAT identifier for the supplier SHOULD be prefixed with country code for companies with VAT registration in EU countries</i>
cbc:ExemptionReason	Occurrence 0 .. 1 Type cbc:ExemptionReasonType Info req.ID tir10-098 Bus req.ID tbr10-038	Term name BII Usage	Sellers tax registration status <i>An invoice may contain a textual identifier or code that enables the seller to state his registered status for tax purposes.</i>
cac:TaxScheme	Occurrence 1 .. 1 Type cac:TaxSchemeType		
cbc:ID	Occurrence 1 .. 1 Type cbc:IDType Info req.ID 4 Default VAT	Term name	Tax Scheme ID
cac:PartyLegalEntity	Occurrence 0 .. 1 Type cac:PartyLegalEntityType		
cbc:RegistrationName	Occurrence 0 .. 1 Type cbc:RegistrationNameType Info req.ID tir10-108 Bus req.ID tbr10-022	Term name BII Usage	Seller legal registration name <i>The name under which the seller is legally registered.</i>
		Rules	<i>EUGEN-T10-R039 - A supplier SHOULD provide information about its legal entity information</i>

Element/Attribute	Description	Usage/Rules/Code lists	
cbc:CompanyID	<p>Occurrence 0 .. 1</p> <p>Type cbc:CompanyIDType</p> <p>Info req.ID tir10-021</p> <p>Bus req.ID tbr10-022</p>	Term name BII Usage	Seller legal registration identifier <i>An invoice may contain the identifier assigned to the party by the national company registrar.</i>
schemeID	<p>Type xs:normalizedString</p> <p>Use required</p>	Rules	EUGEN-T10-R039 - A supplier SHOULD provide information about its legal entity information
cac:RegistrationAddress	<p>Occurrence 0 .. 1</p> <p>Type cac:AddressType</p>	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". EUGEN-T10-R054-A party legal entity company identifier SHOULD have a scheme identifier attribute.
cbc:CityName	<p>Occurrence 0 .. 1</p> <p>Type cbc:CityNameType</p> <p>Info req.ID tir10-106</p> <p>Bus req.ID tbr10-022</p>	Term name BII Usage	Seller legal registration city <i>The name of the city where the seller is legally registered.</i>
cac:Country	<p>Occurrence 0 .. 1</p> <p>Type cac:CountryType</p>		
cbc:IdentificationCode	<p>Occurrence 1 .. 1</p> <p>Type cbc:IdentificationCodeType</p> <p>Info req.ID tir10-109</p> <p>Bus req.ID tbr10-022</p>	Term name BII Usage Code List ID: ISO3166-1:Alpha2	Seller legal registration country <i>The country in which the seller is legally registered.</i>
listID	<p>Type xs:normalizedString</p> <p>Use optional</p>	Rules	CL-010-004 - Country codes in an invoice MUST be coded using ISO code list 3166-1
cac:Contact	<p>Occurrence 0 .. 1</p> <p>Type cac>ContactType</p>		EUGEN-T10-R027 - A country identification code MUST have a list identifier attribute "ISO3166-1:Alpha2".
cbc:ID	<p>Occurrence 0 .. 1</p> <p>Type cbc:IDType</p> <p>Info req.ID OP-T10-002</p>	Term name BII Usage	Contact Identifier <i>An identifier for the Contact.</i>
cbc:Name	<p>Occurrence 0 .. 1</p> <p>Type cbc:NameType</p> <p>Info req.ID tir10-025</p> <p>Bus req.ID tbr10-007</p>	Term name BII Usage	Contact person name <i>The name of the contact person.</i> <i>An invoice may contain a person name for a relevant contact at the seller.</i>
cbc:Telephone	<p>Occurrence 0 .. 1</p> <p>Type cbc:TelephoneType</p> <p>Info req.ID tir10-022</p> <p>Bus req.ID tbr10-007</p>	Term name BII Usage	Contact telephone number <i>A phone number for the contact person. If the person has a direct number, this is that number.</i> <i>An invoice may contain a telephone number for a relevant contact at the seller.</i>

Element/Attribute	Description	Usage/Rules/Code lists	
cbc:Telefax	<p>Occurrence 0 .. 1</p> <p>Type cbc:TelefaxType</p> <p>Info req.ID tir10-023</p> <p>Bus req.ID tbr10-007</p>	Term name BII Usage	Contact fax number <i>A fax number for the contact persons.</i> <i>An invoice may contain a telefax number for a relevant contact at the seller.</i>
cbc:ElectronicMail	<p>Occurrence 0 .. 1</p> <p>Type cbc:ElectronicMailType</p> <p>Info req.ID tir10-024</p> <p>Bus req.ID tbr10-007</p>	Term name BII Usage	Contact email address <i>The e-mail address for the contact person. If the person has a direct e-mail this is that email.</i> <i>An invoice may contain a telephone number for a relevant contact at the seller.</i>
cac:AccountingCustomerParty	<p>Occurrence 1 .. 1</p> <p>Type cac:CustomerPartyType</p>		
cac:Party	<p>Occurrence 1 .. 1</p> <p>Type cac:PartyType</p>		
cbc:EndpointID	<p>Occurrence 0 .. 1</p> <p>Type cbc:EndpointIDType</p> <p>Info req.ID tir10-099</p> <p>Bus req.ID tbr10-037</p>	Term name BII Usage	Buyers electronic address <i>An invoice may contain the buyers' electronic address. The address can be of any format and the format should be identified in the message.</i>
schemeID	<p>Type xs:normalizedString</p> <p>Use required</p>	Rules	EUGEN-T10-R023 - An endpoint identifier MUST have a scheme identifier attribute.
cac:PartyIdentification	<p>Occurrence 0 .. 1</p> <p>Type cac:PartyIdentificationType</p>		
cbc:ID	<p>Occurrence 1 .. 1</p> <p>Type cbc:IDType</p> <p>Info req.ID tir10-087</p> <p>Bus req.ID tbr10-005</p>	Term name BII Usage	Buyer standard identifier <i>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)</i>
schemeID	<p>Type xs:normalizedString</p> <p>Use required</p>	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.
cac:PartyName	<p>Occurrence 1 .. 1</p> <p>Type cac:PartyNameType</p>	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".

Element/Attribute	Description	Usage/Rules/Code lists
<ul style="list-style-type: none"> cbc:Name 	<p>Occurrence 1 .. 1 Type cbc:NameType Info req.ID tir10-026 Bus req.ID tbr10-024, tbr10-048</p>	<p>Term name Buyer name BII Usage An invoice must contain name of the buyer.</p>
<ul style="list-style-type: none"> cac:PostalAddress 	<p>Occurrence 1 .. 1 Type cac:AddressType</p>	<p>Rules EUGEN-T10-R036 - An invoice MUST have a buyer name</p>
<ul style="list-style-type: none"> cbc:StreetName 	<p>Occurrence 0 .. 1 Type cbc:StreetNameType Info req.ID tir10-027 Bus req.ID tbr10-016, tbr10-024</p>	<p>Term name Address line 1 <i>The main address line in a postal address usually the street name and number.</i> <i>An invoice must contain the buyer's street name and number or P.O. box.</i></p>
<ul style="list-style-type: none"> cbc:AdditionalStreetName 	<p>Occurrence 0 .. 1 Type cbc:AdditionalStreetNameType Info req.ID tir10-088 Bus req.ID tbr10-016, tbr10-024</p>	<p>Term name Address line 2 <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.</i> <i>An invoice may give an additional address line for buyer's address.</i></p>
<ul style="list-style-type: none"> cbc:CityName 	<p>Occurrence 0 .. 1 Type cbc:CityNameType Info req.ID tir10-028 Bus req.ID tbr10-016, tbr10-024</p>	<p>Term name City <i>The common name of the city where the postal address is. The name is written in full rather than as a code.</i> <i>An invoice must contain the buyer's city.</i></p>
<ul style="list-style-type: none"> cbc:PostalZone 	<p>Occurrence 0 .. 1 Type cbc:PostalZoneType Info req.ID tir10-029 Bus req.ID tbr10-016, tbr10-024</p>	<p>Term name Post code <i>The identifier for an addressable group of properties according to the relevant national postal service, such as a ZIP code or Post Code.</i> <i>An invoice may contain the buyer's post code.</i></p>
<ul style="list-style-type: none"> cbc:CountrySubentity 	<p>Occurrence 0 .. 1 Type cbc:CountrySubentityType Info req.ID tir10-030 Bus req.ID tbr10-016, tbr10-024</p>	<p>Term name Country subdivision <i>For specifying a region, county, state, province etc. within a country by using text.</i> <i>In some countries regions or other type of country subdivisions are commonly used. An invoice may contain that information.</i></p>
<ul style="list-style-type: none"> cac:Country 	<p>Occurrence 0 .. 1 Type cac:CountryType</p>	

Element/Attribute	Description	Usage/Rules/Code lists	
cbc:IdentificationCode	<p>Occurrence 1 .. 1</p> <p>Type cbc:IdentificationCodeType</p> <p>Info req.ID tir10-031</p> <p>Bus req.ID tbr10-016, tbr10-024</p>	<p>Term name BII Usage</p> <p>Code List ID: ISO3166-1:Alpha2</p>	<p>Country code <i>The country where the address is. The country should always be given by using ISO code 3166 alpha 2</i> <i>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></p>
listID	<p>Type xs:normalizedString</p> <p>Use required</p>	Rules	<p>CL-T10-R004 - Country codes in an invoice MUST be coded using ISO code list 3166-1</p>
cac:PartyTaxScheme	<p>Occurrence 0 .. 1</p> <p>Type cac:PartyTaxSchemeType</p>		
cbc:CompanyID	<p>Occurrence 0 .. 1</p> <p>Type cbc:CompanyIDType</p> <p>Info req.ID tir10-032</p> <p>Bus req.ID tbr10-024, tbr10-019, tbr10-020</p>	<p>Term name BII Usage</p>	<p>Buyer VAT identifier <i>An invoice may contain the buyers VAT identifier In order to facilitate reverse charge and intra community supply invoicing.</i></p>
schemeID	<p>Type xs:normalizedString</p> <p>Use required</p>	Rules	<p>BII2-T10-R047 - A buyer VAT identifier MUST be present if the VAT category code is reverse VAT</p>
cac:TaxScheme	<p>Occurrence 1 .. 1</p> <p>Type cac:TaxSchemeType</p>		
cbc:ID	<p>Occurrence 1 .. 1</p> <p>Type cbc:IDType</p> <p>Info req.ID 4</p> <p>Default VAT</p>	<p>Term name Tax Scheme ID</p>	
cac:PartyLegalEntity	<p>Occurrence 0 .. 1</p> <p>Type cac:PartyLegalEntityType</p>		
cbc:RegistrationName	<p>Occurrence 0 .. 1</p> <p>Type cbc:RegistrationNameType</p> <p>Info req.ID OP-T10-001</p>	<p>Term name BII Usage</p>	<p>Buyers legal registration name <i>The name of the Party registered as a legal entity with the relevant company register.</i></p>
cbc:CompanyID	<p>Occurrence 0 .. 1</p> <p>Type cbc:CompanyIDType</p> <p>Info req.ID tir10-033</p> <p>Bus req.ID tbr10-022</p>	<p>Term name BII Usage</p>	<p>Buyer legal registration identifier <i>An invoice may contain the identifier assigned to the Party by the national company registrar.</i></p>
schemeID	<p>Type xs:normalizedString</p> <p>Use required</p>	Rules	<p>EUGEN-T10-R040 - A customer SHOULD provide information about its legal entity information</p>
			<p>OP-T10-R008 - A Party Company Identifier Scheme MUST be from the list of PEPPOL Party Identifiers</p> <p>EUGEN-T10-R054-A party legal entity company identifier SHOULD have a scheme identifier attribute.</p>

Element/Attribute	Description			Usage/Rules/Code lists		
 cac:Contact	<p>Occurrence 0 .. 1 Type cac:ContactType</p>			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 <i>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.</i>			
 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 <i>The name of the contact person. An invoice may contain a person name for a relevant contact at the buyer.</i>			
 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 <i>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.</i>			
 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 <i>A fax number for the contact persons. An invoice may contain the telefax number for a relevant contact at the buyer.</i>			
 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 <i>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.</i>			
 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 <i>Used in absence of or in addition to the payee party name. Use and identifier known to the document recipient.</i>			
 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	
	Use	required		
cac:PartyName	Occurrence	0 .. 1	Term name BII Usage	<i>the list of PEPPOL Party Identifiers described in the "PEPPOL Policy for using Identifiers".</i>
cbc:Name	Type	cac:PartyNameType		
	Occurrence	1 .. 1	Term name BII Usage	Payee name <i>The name of the payee party.</i>
	Type	cbc:NameType		
	Info req.ID	tir10-110		
	Bus req.ID	tbr10-005, tbr10-048		
cac:PartyLegalEntity	Occurrence	0 .. 1	Term name BII Usage	Payee legal registration identifier <i>An invoice may contain the identifier assigned to the payee by the national company registrar.</i>
cbc:CompanyID	Type	cac:PartyLegalEntityType		
	Occurrence	0 .. 1		
	Type	cbc:CompanyIDType		
	Info req.ID	tir10-112	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>
	Bus req.ID	tbr10-022		
schemelD	Type	xs:normalizedString		
	Use	required		
cac:TaxRepresentativeParty	Occurrence	0 .. 1	Term name BII Usage	Party name <i>The name of the tax representative party.</i>
cac:PartyName	Type	cac:PartyType		
cbc:Name	Occurrence	1 .. 1		
	Type	cac:PartyNameType		
	Info req.ID	tir10-118	Term name BII Usage	Party VAT identifier <i>The tax representative party's VAT registration ID</i>
	Bus req.ID	tbr10-048,		
schemelD	Type	xs:normalizedString		
	Use	required		
cac:PartyTaxScheme	Occurrence	0 .. 1	Term name BII Usage	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>
cbc:CompanyID	Type	cac:PartyTaxSchemeType		
	Occurrence	0 .. 1		
	Type	cbc:CompanyIDType		
	Info req.ID	tir10-119	Term name BII Usage	Tax Scheme ID
	Bus req.ID	tbr10-022		
schemelD	Type	xs:normalizedString		
	Use	required		
cac:TaxScheme	Occurrence	1 .. 1	Term name BII Usage	Tax Scheme ID
cbc:ID	Type	cac:TaxSchemeType		
	Occurrence	0 .. 1		
	Type	cbc:IDType		
	Info req.ID	4	Default	<i>VAT</i>
	Default	VAT		
cac:Delivery	Occurrence	0 .. 1	Term name BII Usage	Tax Scheme ID

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 BII Usage	Delivery date <i>An invoice may contain the actual delivery date on which goods or consignments are delivered from the seller. Also applicable for service completion date.</i>
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 BII Usage	Delivered to location identifier <i>An invoice may contain an identifier for the location to which the items were delivered.</i>
schemeID	Type xs:normalizedString Use required	Rules	EUGEN-T10-R034 - A delivery location identifier MUST have a scheme identifier attribute
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 BII Usage	Address line 1 <i>The main address line in a postal address usually the street name and number.</i> <i>An invoice may contain the address to which the items were delivered.</i>
cbc:AdditionalStreetName	Occurrence 0 .. 1 Type cbc:AdditionalStreetNameType Info req.ID tir10-102 Bus req.ID tbr10-018	Term name BII Usage	Address line 2 <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.</i> <i>An invoice may contain an additional address line in the delivered to address.</i>
cbc:CityName	Occurrence 0 .. 1 Type cbc:CityNameType Info req.ID tir10-103 Bus req.ID tbr10-018	Term name BII Usage	City <i>The common name of the city where the postal address is. The name is written in full rather than as a code.</i> <i>An invoice may contain the name of the city to which the items were delivered.</i>
cbc:PostalZone	Occurrence 0 .. 1 Type cbc:PostalZoneType Info req.ID tir10-104 Bus req.ID tbr10-018	Term name BII Usage	Post code <i>The identifier for an addressable group of properties according to the relevant national postal service, such as a ZIP code or Post Code.</i> <i>An invoice may contain the post code to which the items were delivered.</i>

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

Element/Attribute	Description	Usage/Rules/Code lists
cbc:PaymentID	<p>Occurrence 0 .. 1</p> <p>Type cbc:PaymentIDType</p> <p>Info req.ID tir10-042</p> <p>Bus req.ID tbr10-010</p>	<p>Term name BII Usage</p> <p>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></p>
cac:CardAccount	<p>Occurrence 0 .. 1</p> <p>Type cac:CardAccountType</p>	
cbc:PrimaryAccountNumberID	<p>Occurrence 1 .. 1</p> <p>Type cbc:PrimaryAccountNumberIDType</p> <p>Info req.ID tir10-113</p> <p>Bus req.ID tbr10-031</p>	<p>Term name BII Usage</p> <p>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></p>
cbc:NetworkID	<p>Occurrence 1 .. 1</p> <p>Type cbc:NetworkIDType</p> <p>Info req.ID tir10-117</p> <p>Bus req.ID tbr10-031</p>	<p>Term name BII Usage</p> <p>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></p>
cac:PayeeFinancialAccount	<p>Occurrence 0 .. 1</p> <p>Type cac:FinancialAccountType</p>	
cbc:ID	<p>Occurrence 0 .. 1</p> <p>Type cbc:IDType</p> <p>Info req.ID tir10-043</p> <p>Bus req.ID tbr10-009, tbr10-030, tbr10-031</p>	<p>Term name BII Usage</p> <p>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. 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></p> <p>Rules</p> <p>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.</p>
schemeID	<p>Type xs:normalizedString</p> <p>Use required</p>	
cac:FinancialInstitutionBranch	<p>Occurrence 0 .. 1</p> <p>Type cac:BranchType</p>	<p>Rules</p> <p>OP-T10-R004 - A payee account identifier scheme MUST be from the Account ID PEPPOL code list</p>

Element/Attribute	Description	Usage/Rules/Code lists
<code>cbc:ID</code>	Occurrence 0 .. 1 Type cbc:IDType Info req.ID tir10-044 Bus req.ID tbr10-030	Term name BII Usage Financial institution branch identifier <i>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.</i> <i>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.</i>
<code>cac:FinancialInstitution</code>	Occurrence 0 .. 1 Type cac:FinancialInstitutionType <code>cbc:ID</code>	Term name BII Usage Financial institution identifier <i>An identifier for the financial institution where the account is located, such as the BIC identifier (SWIFT code).</i> <i>An invoice may contain the ISO 9362 BIC (Bank Identification Code) of a financial institution.</i>
<code>schemeID</code>	Type xs:normalizedString Use optional	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.
<code>cbc:Name</code>	Occurrence 0 .. 1 Type cbc:NameType Info req.ID OP-T10-006	Term name BII Usage Financial Institution Name Bank name
<code>cac:Address</code>	Occurrence 0 .. 1 Type cac:AddressType <code>cbc:StreetName</code>	Term name BII Usage Address line 1 <i>The main address line in a postal address usually the street name and number.</i>

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

Element/Attribute	Description	Usage/Rules/Code lists
<code>cbc:AllowanceChargeReasonCode</code>	Occurrence 0 .. 1 Type <code>cbc:AllowanceChargeReasonCodeType</code> Info req.ID tir10-092 Bus req.ID tbr10-017	Term name Allowance and charges reason code 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. Code List ID: UNCL4465 Rules CL-T10-R010 - Coded allowance and charge reasons SHOULD belong to the UNCL 4465 code list BII2 subset
<code>listID</code>	Type <code>xs:normalizedString</code> Use required	Rules EUGEN-T10-R029 - An allowance charge reason code MUST have a list identifier attribute “UNCL4465”.
<code>cbc:AllowanceChargeReason</code>	Occurrence 1 .. 1 Type <code>cbc:AllowanceChargeReasonType</code> Info req.ID tir10-091 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. 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.
<code>cbc:Amount</code>	Occurrence 1 .. 1 Type <code>cbc:AmountType</code> Info req.ID tir10-047 Bus req.ID tbr10-017	Term name Allowance and charge amount 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.
<code>currencyID</code>	Type <code>xs:normalizedString</code> Use required	Rules EUGEN-T10-R022 - An allowance or charge amount MUST NOT be negative. <i>EUGEN-T10-R052 - Document level amounts cannot have more than 2 decimal</i>
<code>cac:TaxCategory</code>	Occurrence 0 .. 1 Type <code>cac:TaxCategoryType</code>	Rules CL-T10-R003 - currencyID MUST be coded using ISO code list 4217 Code List ID: ISO4217

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

Element/Attribute	Description			Usage/Rules/Code lists
cbc:CalculationRate	<p>Use <i>required</i></p> <p>Occurrence 1 .. 1</p> <p>Type cbc:CalculationRateType</p> <p>Info req.ID OP-T10-011</p>		<p>Term name BII Usage</p> <p>have a list identifier attribute "ISO4217".</p> <p>Calculation rate</p> <p><i>Calculation rate for converting source currency into target currency</i></p>	
cbc:MathematicOperatorCode	<p>Occurrence 1 .. 1</p> <p>Type cbc:MathematicOperatorCodeType</p> <p>Info req.ID OP-T10-012</p>		<p>Term name BII Usage</p> <p>Operator code</p> <p><i>Calculation method converting source currency into target currency</i></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</p> <p>Type cbc:DateTimeType</p> <p>Info req.ID OP-T10-013</p>		<p>Term name BII Usage</p> <p>Exchange rate date</p> <p><i>Date of the exchange rate</i></p>	
cac:TaxTotal	<p>Occurrence 0 .. 1</p> <p>Type cac:TaxTotalType</p>			
cbc:TaxAmount	<p>Occurrence 1 .. 1</p> <p>Type cbc:TaxAmountType</p> <p>Info req.ID tir10-049</p> <p>Bus req.ID tbr10-024</p>		<p>Term name BII Usage</p> <p>VAT total amount</p> <p><i>The total VAT amount that is "added to the document total w/o VAT". This is the sum of all VAT subcategory amounts.</i></p> <p><i>An invoice may contain the total VAT amount. This amount is the sum of each subtotal for each VAT rate.</i></p>	<p>Rules BII2-T10-R015 - An invoice MUST specify the VAT total amount, if there are VAT line amounts</p> <p>EUGEN-T10-R043 - The total tax amount MUST equal the sum of tax amounts per category</p> <p><i>EUGEN-T10-R049 - Document level amounts cannot have more than 2 decimals</i></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:TaxSubtotal	<p>Occurrence 0 .. unbounded</p> <p>Type cac:TaxSubtotalType</p>			
cbc:TaxableAmount	<p>Occurrence 1 .. 1</p> <p>Type cbc:TaxableAmountType</p> <p>Info req.ID tir10-050</p> <p>Bus req.ID tbr10-024</p>		<p>Term name BII Usage</p> <p>VAT category taxable amount</p> <p><i>The amount that is the base for the VAT rate applied in the subcategory.</i></p> <p><i>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.</i></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</p> <p>BII2-T10-R027 - Each VAT category details MUST have a VAT category taxable amount</p> <p><i>EUGEN-T10-R050 - Document level amounts cannot have more than 2 decimals</i></p>

Element/Attribute	Description	Usage/Rules/Code lists
<code>currencyID</code>	Type <code>xs:normalizedString</code> Use <code>required</code>	Rules <code>CL-T10-R003</code> - <code>currencyID</code> MUST be coded using ISO code list 4217 Code List ID: ISO4217
<code>cbc:TaxAmount</code>	Occurrence 1 .. 1 Type <code>cbc:TaxAmountType</code> Info req.ID tir10-051 Bus req.ID tbr10-024	Term name VAT category tax amount BII Usage The calculated amount of the tax derived by multiplying the taxable amount with the tax percentage. <i>For each VAT category an invoice must contain the amount of VAT for that category.</i> Rules 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>EUGEN-T10-R052 - Document level amounts cannot have more than 2 decimals</i>
<code>currencyID</code>	Type <code>xs:normalizedString</code> Use <code>required</code>	Rules <code>CL-T10-R003</code> - <code>currencyID</code> MUST be coded using ISO code list 4217 Code List ID: ISO4217
<code>cbc:TransactionCurrencyTaxAmount</code>	Occurrence 0 .. 1 Type <code>cbc:TransactionCurrencyTaxAmountType</code> Info req.ID OP-T10-014	Term name Transaction Currency TaxAmount BII Usage Used for specifying the TaxAmount in document currency, if tax currency is not the same as document currency. Rules 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
<code>currencyID</code>	Type <code>xs:normalizedString</code> Use <code>required</code>	Rules <code>CL-T10-R003</code> - <code>currencyID</code> MUST be coded using ISO code list 4217 Code List ID: ISO4217
<code>cac:TaxCategory</code>	Occurrence 1 .. 1 Type <code>cac:TaxCategoryType</code>	

Element/Attribute	Description	Usage/Rules/Code lists
<code>cbc:ID</code>	<p>Occurrence 1 .. 1</p> <p>Type <code>cbc:IDType</code></p> <p>Info req.ID tir10-052</p> <p>Bus req.ID tbr10-024</p>	<p>Term name VAT category code</p> <p>BII Usage A code that uniquely identifies each subtotal within the transaction.</p> <p>Each VAT category an invoice must be identified with a code.</p> <p>Code List ID: UNCL5305</p> <p>Rules</p> <ul style="list-style-type: none"> 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.
<code>schemeID</code>	<p>Type <code>xs:normalizedString</code></p> <p>Use required</p> <p>Default UNECE5305:BII2</p>	<p>Rules</p> <p>EUGEN-T10-R032 - A tax category identifier MUST have a scheme identifier attribute “UNCL5305”.</p>
<code>cbc:Percent</code>	<p>Occurrence 1 .. 1</p> <p>Type <code>cbc:PercentType</code></p> <p>Info req.ID tir10-096</p> <p>Bus req.ID tbr10-024</p>	<p>Term name VAT category percentage</p> <p>BII Usage The tax rate that is to be applied to the taxable amount in order to derive the tax amount.</p> <p>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.</p> <p>Rules</p> <ul style="list-style-type: none"> 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.

Element/Attribute	Description	Usage/Rules/Code lists
<ul style="list-style-type: none"> — cbc:TaxExemptionReason 	<p>Occurrence 0 .. 1 Type cbc:TaxExemptionReasonType Info req.ID tir10-053 Bus req.ID tbr10-024</p>	<p>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. <i>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.</i></p> <p>Rules BII2-T10-R045 - A VAT exemption reason MUST be provided if the VAT category code is exempt or reverse charge</p>
<ul style="list-style-type: none"> — cac:TaxScheme 	<p>Occurrence 1 .. 1 Type cac:TaxSchemeType</p>	
<ul style="list-style-type: none"> — cbc:ID 	<p>Occurrence 1 .. 1 Type cbc:IDType Info req.ID 4 Default VAT</p>	<p>Term name Tax Scheme ID</p>
cac:LegalMonetaryTotal	<p>Occurrence 1 .. 1 Type cac:MonetaryTotalType</p>	<i>EUGEN-T10-R048 - Document level amounts cannot have more than 2 decimals</i>
<ul style="list-style-type: none"> — cbc:LineExtensionAmount 	<p>Occurrence 1 .. 1 Type cbc:LineExtensionAmountType Info req.ID tir10-054 Bus req.ID tbr10-025</p>	<p>Term name Sum of line amounts BII Usage Sum of line amounts in the document. <i>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.</i></p> <p>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</p>
<ul style="list-style-type: none"> — currencyID 	<p>Type xs:normalizedString Use required</p>	<p>Rules CL-T10-R003 - currencyID MUST be coded using ISO code list 4217</p>
		<p>Code List ID: ISO4217</p>

Element/Attribute	Description	Usage/Rules/Code lists
<code>cbc:TaxExclusiveAmount</code>	<p>Occurrence 1 .. 1</p> <p>Type <code>cbc:TaxExclusiveAmountType</code></p> <p>Info req.ID tir10-055</p> <p>Bus req.ID tbr10-025</p>	<p>Term name BII Usage</p> <p>Document total without VAT <i>The "Sum of line amounts" plus "sum of allowances on document level" plus "sum of charges on document level".</i> <i>An invoice must contain the total amount of the invoice, including document level allowances and charges but exclusive of VAT.</i></p> <p>Rules</p> <ul style="list-style-type: none"> 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
<code>currencyID</code>	<p>Type <code>xs:normalizedString</code></p> <p>Use required</p>	<p>Rules</p> <p>Code List ID: CL-T10-R003 - currencyID MUST be coded using ISO code list 4217 ISO4217</p>
<code>cbc:TaxInclusiveAmount</code>	<p>Occurrence 1 .. 1</p> <p>Type <code>cbc:TaxInclusiveAmountType</code></p> <p>Info req.ID tir10-056</p> <p>Bus req.ID tbr10-025, tbr10-026</p> <p>XML Note Value of purchase</p>	<p>Term name BII Usage</p> <p>Document total including VAT <i>The total value including VAT</i> <i>An invoice must contain the total amount of the invoice inclusive VAT. I.e. the total value of the purchase irrespective of payment status.</i></p> <p>Rules</p> <ul style="list-style-type: none"> 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
<code>currencyID</code>	<p>Type <code>xs:normalizedString</code></p> <p>Use required</p>	<p>Rules</p> <p>Code List ID: CL-T10-R003 - currencyID MUST be coded using ISO code list 4217 ISO4217</p>

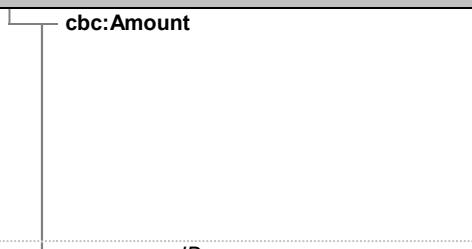
Element/Attribute	Description	Usage/Rules/Code lists
cbc:AllowanceTotalAmount	<p>Occurrence 0 .. 1</p> <p>Type cbc:AllowanceTotalAmountType</p> <p>Info req.ID tir10-057</p> <p>Bus req.ID tbr10-025</p>	<p>Term name BII Usage</p> <p>Sum of allowances on document level <i>Sum of all allowances on header 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></p> <p>Rules</p> <p>BII2-T10-R054 - The sum of allowances at document level MUST be equal to the sum of document level allowance amounts</p>
<i>currencyID</i>	<p>Type xs:normalizedString</p> <p>Use required</p>	<p>Rules</p> <p>CL-T10-R003 - currencyID MUST be coded using ISO code list 4217 ISO4217</p>
cbc:ChargeTotalAmount	<p>Occurrence 0 .. 1</p> <p>Type cbc:ChargeTotalAmountType</p> <p>Info req.ID tir10-058</p> <p>Bus req.ID tbr10-025</p>	<p>Term name BII Usage</p> <p>Sum of charges on document level <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></p> <p>Rules</p> <p>BII2-T10-R055 - The sum of charges at document level MUST be equal to the sum of document level charge amounts</p>
<i>currencyID</i>	<p>Type xs:normalizedString</p> <p>Use required</p>	<p>Rules</p> <p>CL-T10-R003 - currencyID MUST be coded using ISO code list 4217 ISO4217</p>
cbc:PrepaidAmount	<p>Occurrence 0 .. 1</p> <p>Type cbc:PrepaidAmountType</p> <p>Info req.ID tir10-059</p> <p>Bus req.ID tbr10-025, tbr10-026</p>	<p>Term name BII Usage</p> <p>Paid amounts <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></p>
<i>currencyID</i>	<p>Type xs:normalizedString</p> <p>Use required</p>	<p>Rules</p> <p>CL-T10-R003 - currencyID MUST be coded using ISO code list 4217 ISO4217</p>
cbc:PayableRoundingAmount	<p>Occurrence 0 .. 1</p> <p>Type cbc:PayableRoundingAmountType</p> <p>Info req.ID tir10-060</p> <p>Bus req.ID tbr10-025, tbr10-036</p>	<p>Term name BII Usage</p> <p>Rounding of document total <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></p>
<i>currencyID</i>	<p>Type xs:normalizedString</p>	<p>Rules</p> <p>CL-T10-R003 - currencyID MUST be coded using ISO</p>

Element/Attribute	Description	Usage/Rules/Code lists
cbc:PayableAmount	<p>Use required</p> <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: code list 4217 Term name BII Usage: Amount for payment <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> <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 BII2-T10-R037 - Amount due for payment in an invoice MUST NOT be negative 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>Use required</p>	<p>Rules</p> <p>Code List ID: CL-T10-R003 - currencyID MUST be coded using ISO code list 4217 Term name BII Usage: 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 BII Usage: Invoice line identifier <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 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 BII Usage: Line textual note <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
<code>cbc:InvoicedQuantity</code>	<p>Occurrence 1 .. 1</p> <p>Type <code>cbc:InvoicedQuantityType</code></p> <p>Info req.ID tir10-064</p> <p>Bus req.ID tbr10-024</p>	<p>Term name BII Usage Invoiced quantity <i>Each line in an invoice must contain the invoiced quantity. The quantity may be negative e.g. in case of returns.</i></p> <p>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</p>
<ul style="list-style-type: none"> <li data-bbox="197 425 669 477"><code>unitCode</code> <li data-bbox="197 477 669 525"><code>unitCodeListID</code> 	<p>Type Use <code>xs:normalizedString required</code></p> <p>Type Use <code>xs:normalizedString required</code></p>	<p>Rules <i>OP-T10-R006 - Unit code MUST be coded according to the UN/ECE Recommendation 20 UNECERec20</i></p> <p>Code List ID: <i>EUGEN-T10-R030 - A unit code attribute MUST have a unit code list identifier attribute “UNECERec20”</i></p>
<code>cbc:LineExtensionAmount</code>	<p>Occurrence 1 .. 1</p> <p>Type <code>cbc:LineExtensionAmountType</code></p> <p>Info req.ID tir10-065</p> <p>Bus req.ID tbr10-025</p>	<p>Term name BII Usage Invoice line net amount <i>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.</i></p> <p>Rules BII2-T10-R020 - Each invoice line MUST have an invoice line net amount</p>
<code>currencyID</code>	<p>Type Use <code>xs:normalizedString required</code></p>	<p>Rules <i>CL-T10-R003 - currencyID MUST be coded using ISO code list 4217 ISO4217</i></p> <p>Code List ID: <i>ISO4217</i></p>
<code>cbc:AccountingCost</code>	<p>Occurrence 0 .. 1</p> <p>Type <code>cbc:AccountingCostType</code></p> <p>Info req.ID tir10-107</p> <p>Bus req.ID tbr10-013</p>	<p>Term name BII Usage Customers accounting string <i>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.</i></p>
<ul style="list-style-type: none"> <li data-bbox="197 1044 669 1081"><code>cac:InvoicePeriod</code> <li data-bbox="197 1081 669 1117"><code>cbc:StartDate</code> 	<p>Occurrence 0 .. 1</p> <p>Type <code>cac:PeriodType</code></p> <p>Occurrence 0 .. 1</p> <p>Type <code>cbc:StartDateType</code></p> <p>Info req.ID tir10-121</p> <p>Bus req.ID tbr10-024</p>	<p>Term name BII Usage Period start date <i>The date on which the period starts. The start dates counts as part of the period.</i> <i>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></p> <p>Rules BII2-T10-R023 - Each invoice period information MUST have an invoice period start date</p>

Element/Attribute	Description	Usage/Rules/Code lists
<ul style="list-style-type: none"> cbc:EndDate 	<p>Occurrence 0 .. 1 Type cbc:EndDateType Info req.ID tir10-122 Bus req.ID tbr10-024</p>	<p>Term name BII Usage</p> <p>Period end date <i>The date on which the period ends. The end date counts as part of the period.</i> <i>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></p> <p>Rules</p> <p>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</p>
<ul style="list-style-type: none"> cac:OrderLineReference 	<p>Occurrence 0 .. 1 Type cac:OrderLineReferenceType</p>	
<ul style="list-style-type: none"> cbc:LineID 	<p>Occurrence 1 .. 1 Type cbc:LineIDType Info req.ID tir10-066 Bus req.ID tbr10-033</p>	<p>Term name BII Usage</p> <p>Invoice line to order line reference <i>Each line in an invoice may contain a reference to the relevant order line in the order that is identified on the document level in the invoice.</i></p>
<ul style="list-style-type: none"> cac:Delivery 	<p>Occurrence 0 .. unbounded Type cac:DeliveryType</p>	
<ul style="list-style-type: none"> cbc:ActualDeliveryDate 	<p>Occurrence 0 .. 1 Type cbc:ActualDeliveryDateType Info req.ID OP-T10-016</p>	<p>Term name BII Usage</p> <p>Delivery date <i>An invoice may contain the actual delivery date on which goods or consignments are delivered from the seller. Also applicable for service completion date.</i></p>
<ul style="list-style-type: none"> cac:DeliveryLocation 	<p>Occurrence 0 .. 1 Type cac:LocationType</p>	<p>Term name BII Usage</p> <p>Delivered to location identifier <i>An invoice may contain an identifier for the location to which the items were delivered</i></p>
<ul style="list-style-type: none"> cbc:ID 		<p>Rules</p> <p>EUGEN-T10-R034 - A delivery location identifier MUST have a scheme identifier attribute</p>
<ul style="list-style-type: none"> schemeID 	<p>Type xs:normalizedString Use required</p>	
<ul style="list-style-type: none"> cac:Address 	<p>Occurrence 0 .. 1 Type cac:AddressType</p>	
<ul style="list-style-type: none"> cbc:StreetName 	<p>Occurrence 0 .. 1 Type cbc:StreetNameType Info req.ID OP-T10-004a</p>	<p>Term name BII Usage</p> <p>Address line 1 <i>The main address line in a postal address usually the street name and number.</i></p>
<ul style="list-style-type: none"> cbc:AdditionalStreetName 	<p>Occurrence 0 .. 1 Type cbc:AdditionalStreetNameType Info req.ID OP-T10-004b</p>	<p>Term name BII Usage</p> <p>Address line 2 <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.</i></p>

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

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

Element/Attribute	Description	Usage/Rules/Code lists	
cac:StandardItemIdentification	<p>Occurrence 0 .. 1 Type cac:ItemIdentificationType</p>		
cbc:ID	<p>Occurrence 1 .. 1 Type cbc:IDType Info req.ID tir10-070 Bus req.ID tbr10-006</p>	Term name BII Usage	Item standard identifier <i>An item identifier based on a registered schema. Each line in an invoice may contain a registered item identifier.</i>
schemeID	<p>Type xs:normalizedString Use optional</p>	Rules	BII2-T10-R021 - Each invoice line MUST have an invoice line item name and/or the invoice line item identifier
cac:OriginCountry	<p>Occurrence 0 .. 1 Type cac:CountryType</p>		
cbc:IdentificationCode	<p>Occurrence 1 .. 1 Type cbc:IdentificationCodeType Info req.ID tir10-095 Bus req.ID tbr10-035</p>	Term name BII Usage Code List ID:	Item country of origin <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> ISO3166-1:Alpha2
listID	<p>Type xs:normalizedString Use required</p>	Rules	CL-T10-R004 - Country codes in an invoice MUST be coded using ISO code list 3166-1
cac:CommodityClassification	<p>Occurrence 0 .. unbounded Type cac:CommodityClassificationType</p>		
cbc:CommodityCode	<p>Occurrence 0 .. 1 Type cbc:CommodityCodeType Info req.ID tir10-071 Bus req.ID tbr10-012</p>	Term name BII Usage Rules	Item commodity classification <i>A classification code for classifying the item by its type or nature.</i> 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	<p>Type xs:normalizedString Use optional</p>		

Element/Attribute	Description	Usage/Rules/Code lists	
<code>cbc:ItemClassificationCode</code>	<p>Occurrence 0 .. 1 Type <code>cbc:ItemClassificationCodeType</code> Info req.ID tir10-120 Bus req.ID tbr10-012</p>	Term name BII Usage	Item classification code <i>The items CPV code</i>
<code>listID</code>	<p>Type <code>xs:normalizedString</code> Use <i>optional</i></p>		
<code>cac:ClassifiedTaxCategory</code>	<p>Occurrence 0 .. 1 Type <code>cac:TaxCategoryType</code></p>	Term name BII Usage	Item VAT category code <i>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.</i>
<code>cbc:ID</code>	<p>Occurrence 1 .. 1 Type <code>cbc:IDType</code> Info req.ID tir10-072 Bus req.ID tbr10-025</p>	Code List ID: UNCL5305	
<code>schemeID</code>	<p>Type <code>xs:normalizedString</code> Use <i>optional</i></p>	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
<code>cbc:Percent</code>	<p>Occurrence 0 .. 1 Type <code>cbc:PercentType</code> Info req.ID tir10-115 Bus req.ID tbr10-024</p>	Term name BII Usage	Line VAT rate <i>The VAT percentage rate that applies to the invoice line as a whole.</i>
<code>cac:TaxScheme</code>	<p>Occurrence 1 .. 1 Type <code>cac:TaxSchemeType</code></p>	Term name	Tax Scheme ID
<code>cbc:ID</code>	<p>Occurrence 1 .. 1 Type <code>cbc:IDType</code> Info req.ID 5 Default VAT</p>		
<code>cac:AdditionalItemProperty</code>	<p>Occurrence 0 .. unbounded Type <code>cac:ItemPropertyType</code></p>	Term name BII Usage	Item attributes <i>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.</i>
<code>cbc:Name</code>	<p>Occurrence 1 .. 1 Type <code>cbc:NameType</code> Info req.ID tir10-073 Bus req.ID tbr10-013</p>		

Element/Attribute	Description	Usage/Rules/Code lists
<ul style="list-style-type: none"> cbc:Value 	<p>Occurrence 1 .. 1 Type cbc:ValueType Info req.ID tir10-073 Bus req.ID tbr10-013</p>	<p>Term name BII Usage Item attributes <i>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.</i></p>
<ul style="list-style-type: none"> cac:Price 	<p>Occurrence 0 .. 1 Type cac:PriceType</p> <p>Occurrence 1 .. 1 Type cbc:PriceAmountType Info req.ID tir10-075 Bus req.ID tbr10-014, tbr10-024</p>	<p>Term name BII Usage Item price <i>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.</i> <i>The net price of an item including discounts or surcharges that apply to the price.</i></p>
<ul style="list-style-type: none"> currencyID 	<p>Type xs:normalizedString Use required</p>	<p>Rules BII2-T10-R034 - Invoice line item net price MUST NOT be negative</p>
<ul style="list-style-type: none"> cbc:BaseQuantity 	<p>Occurrence 0 .. 1 Type cbc:BaseQuantityType Info req.ID tir10-074 Bus req.ID tbr10-014</p>	<p>Rules CL-T10-R003 - currencyID MUST be coded using ISO code list 4217 ISO4217</p> <p>Term name BII Usage Base quantity <i>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.</i></p>
<ul style="list-style-type: none"> cac:AllowanceCharge 	<p>Occurrence 0 .. unbounded Type cac:AllowanceChargeType</p>	
<ul style="list-style-type: none"> cbc:ChargeIndicator 	<p>Occurrence 1 .. 1 Type cbc:ChargeIndicatorType</p>	
<ul style="list-style-type: none"> cbc:Amount 	<p>Occurrence 1 .. 1 Type cbc:AmountType Info req.ID tir10-076 Bus req.ID tbr10-014, tbr10-015</p>	<p>Term name BII Usage Item price discount <i>The total discount subtracted from the gross price to reach the net price.</i> <i>Each line in an invoice may contain the amount of the price discount. The price discount amount is informative.</i></p>
<ul style="list-style-type: none"> currencyID 	<p>Type xs:normalizedString Use required</p>	<p>Rules EUGEN-T10-R022 - An allowance or charge amount MUST NOT be negative.</p> <p>Rules CL-T10-R003 - currencyID MUST be coded using ISO code list 4217 ISO4217</p> <p>Code List ID:</p>

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