



Guideline



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PEPPOL Post Award eProcurement ICT - Models

Implementation Guideline for BIS 5a – Billing

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1.1	15.01.2012	Bergthor Skulason	NITA	Clarification of examples
1.2	01.05.2012	Bergthor Skulason	NITA	Textual corrections

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1 Introduction

This Guideline is a result of work within PEPPOL project and is published as material to support PEPPOL BIS specifications.

1.1 Audience

The audience for this document is organizations wishing to be PEPPOL enabled for exchange of electronic billing, 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

1.2 The PEPPOL BIS – short overview

The PEPPOL BIS (**B**usiness **I**nteroperability **S**pecification) provides a set of specifications for implementing PEPPOL business documents. The specifications enable any company to issue electronic documents that fulfil legal and business processing requirement within the European Union and the EEA⁴. It specifies a subset of information that is used by most industries and enables users to issue documents (invoices, orders, etc...) that are valid for trade within the European Union and the EEA, supporting requirements for regional, national and cross border trade.

1.3 PEPPOL Interoperability, conformance and testing support

Participants within the PEPPOL community must claim conformance to be able to participate in document exchange. The conformance requirements imply that:

- ▶ **issuing applications** must issue documents that do not violate the BIS rule set
- ▶ **receiving applications** must be able to process/understand all content.

Conformance is therefore expressed as a requirement on the software solution implementing the BIS and measured against document instances. Participants in the PEPPOL network register capabilities to receive documents while issuers of documents do not register capabilities.

Conformance is measured against a specific PEPPOL BIS and is measured against three key aspects:

- ▶ **Choreography**; compliance is measured against the sequence of collaborations and transactions in the BIS.
Every software solution claiming compliance to a profile is expected to be able to support all business collaborations and business transactions defined by the BIS.
- ▶ **Data content**; compliance is measured against the "core" transaction data model in the BIS.
Every software solution claiming conformance to a BIS is expected to be able to process and understand all elements defined as part of the relevant core transaction data models referenced by the BIS. The requirement implies that the receiving applications must be able to process/understand all content, while issuing applications must issue documents that do not violate the BIS rule set.
- ▶ **Business rules**; conformance is measured against the rules stated at collaboration and transaction level of the BIS.
Every software solution claiming conformance to a BIS is expected to adhere to all business rules stated within the BIS description and the referenced transaction data model.

PEPPOL provides support for testing of conformance with a test site that provides:

- ▶ Testing guidelines

⁴ EEA is the European Economic Area. Current members are Iceland, Liechtenstein and Norway.

- ▶ Validation web site for uploading of document instances for validation of content.
- ▶ Examples of documents, and test cases
- ▶ Documentation of testing results

More information on testing support can be found at [PEPPOL_PostAward].

1.4 PEPPOL Implementation support

This PEPPOL BIS is bound to UBL 2.0 syntax. PEPPOL provides as implementation support a set of tools and specifications. These include:

- ▶ Specifications of PEPPOL BIS 5a – Billing
- ▶ Implementation guideline (this document).
- ▶ Business rules and code lists.
- ▶ Schematron components for validation of business rules that apply to content.
- ▶ Stylesheet for presentation of Core data elements.
- ▶ An HTML presentation of the CEN BII data model for browsing.
- ▶ Validation web site
- ▶ Example documents and test cases

Information on implementation support can be found at PEPPOL Post Award support page, see [PEPPOL_PostAward].

PEPPOL has set up the PEPPOL Enterprise Interoperability Architecture (EIA) – that presents the PEPPOL artefacts in a repository. The EIA repository is a three dimensional matrix for organizing results of the project. The PEPPOL EIA is a 3 dimensional cube you can navigate by clicking a one of the blue cell in the frame. For more information about the PEPPOL EIA, see [PEPPOL_EIA].

The latest version of this document can be found in: Post Award eProcurement / ICT Architecture / Models.

1.4.1 BIS 5a – Billing - Specifications

The specifications of PEPPOL BIS 5a – Billing provides information about:

- ▶ data models
- ▶ business rules
- ▶ identifiers
- ▶ code lists

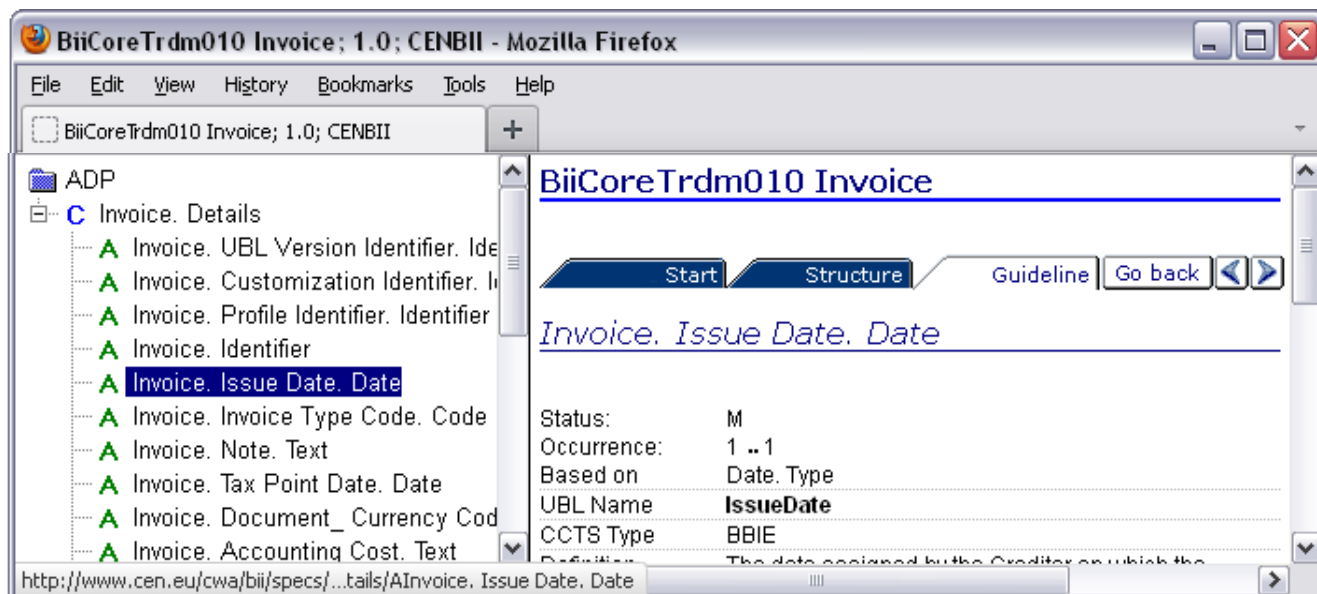
The BIS 5a transaction data models are based on CEN BII work. They are:

- ▶ Invoice - BiiCoreTrdm010
- ▶ Credit Note - BiiCoreTrdm014
- ▶ Debit Note - BiiCoreTrdm015

The data models are documented in the BIS 5a specifications. Information can also be viewed on the CEN BII web site: see [CEN_BII]

- ▶ In HTML browsable format
- ▶ In MS-Excel table format

See [PEPPOL_PostAward] for more information.



1.4.2 BIS 5a – Billing, Business Rules

PEPPOL has stated a set of abstract rules in order to facilitate interoperability in cross border trade as well as compliance to EU legal directives. The rules are grouped into sections depending on their scope and origin. To support the implementation of The PEPPOL specifications, the business rules are supported by:

- ▶ The rule set, see BIS 5a specifications
- ▶ Schematron implementation, as example implementation of the rules.
- ▶ Validation web site, where implementers can test documents for conformance

Implementers can validate their example documents at the PEPPOL document validation service, see [PEPPOL_PostAward] for more information.

PEPPOL document validation service

Using the official PEPPOL validation rules from September 2nd 2011.

Read details about the validation WebService [here](#). Use it to fully automatically validate your documents - free of charge!

PEPPOL document validation service	
Syntax binding*:	UBL ⌵ ⓘ
Document type*:	INVOICE ⌵ ⓘ
Transaction*:	T10 - SubmitInvoice ⌵ ⓘ
Country:	(None) ⌵ ⓘ
Industry level:	<input type="checkbox"/> ⓘ
Source*:	<input type="radio"/> XML content <input checked="" type="radio"/> XML file ⓘ
XML file*:	<input type="text"/> Browse... ⓘ
Validate	

1.5 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_BII]	www.cen.eu/cwa/bii/specs
[CEN_BII2]	http://www.cenbii.eu
[BII_Billing]	http://www.cen.eu/cwa/bii/specs/Profiles/ProfileDoc/BII profile 05 - Billing v1.pdf
[BII_InvoiceModel]	An browsable HTML version: http://www.cen.eu/cwa/bii/specs/Profiles/Data/html/CoreTrnsDm/BiiCoreTrdm010 Invoice; 1.0; CENBII/D1.htm and MS-Excel version: http://www.cen.eu/cwa/bii/specs/Profiles/Data/TrnsDm/CoreTrnsDm/BiiCoreTrdm010 Invoice; 1.0; CENBII.xls
[BII_CredtNoteModel]	An browsable HTML version: http://www.cen.eu/cwa/bii/specs/Profiles/Data/html/CoreTrnsDm/BiiCoreTrdm014 CreditNote; 1.0; CENBII/D1.htm and MS-Excel version: http://www.cen.eu/cwa/bii/specs/Profiles/Data/TrnsDm/CoreTrnsDm/BiiCoreTrdm014 CreditNote; 1.0; CENBII.xls
[BII_DebitNoteModel]	An browsable HTML version: http://www.cen.eu/cwa/bii/specs/Profiles/Data/html/CoreTrnsDm/BiiCoreTrdm015 CorrectWithDebit; 1.0; CENBII/D1.htm and MS-Excel version: http://www.cen.eu/cwa/bii/specs/Profiles/Data/TrnsDm/CoreTrnsDm/BiiCoreTrdm015 CorrectiveInvoice; 1.0; CENBII.xls
[UBL]	http://docs.oasis-open.org/ubl/os-UBL-2.0/UBL-2.0.html
[UBL_Invoice]	http://docs.oasis-open.org/ubl/cs-UBL-2.0/xsd/maindoc/UBL-Invoice-2.0.xsd
[UBL_CredtNote]	http://docs.oasis-open.org/ubl/cs-UBL-2.0/xsd/maindoc/UBL-CreditNote-2.0.xsd
[UBL_DebitNote]	http://docs.oasis-open.org/ubl/cs-UBL-2.0/xsd/maindoc/UBL-DebitNote-2.0.xsd
[Schematron]	http://www.schematron.com
[XSLT]	http://www.w3.org/TR/xslt20/

2 Invoice and Corrective Invoice implementation guide

PEPPOL has already created an implementation guide for the invoice, PEPPOL_BIS_4a-Guideline. Implementers can rely on the invoice implementation guide for implementing the Corrective Invoice. See [PEPPOL_PostAward] for more information.

3 CreditNote implementation guide

Based on CEN BII results, a syntax binding of Credit Note (BiiCoreTrdm014) to the UBL 2.0 syntax is available to implementers. All document instances conformant to this PEPPOL BIS must be:

- ▶ Capable of validation against the relevant UBL 2.0 Schema, see [UBL].
- ▶ Conform to all business rules in this PEPPOL BIS.

Examples of PEPPOL credit note and the Stylesheet used in this example are available for implementers, see [PEPPOL_PostAward] for more information.

3.1 PEPPOL business rules

A PEPPOL BIS is a statement of capabilities and can be viewed as a basis for an agreement. A business rule expresses a requirement and places a restriction on the content. The PEPPOL rule set is a set of rules that clarify the content by stating mandatory fields, content rules like code lists, calculation rules and dependency rules for individual fields.

- ▶ A document that does not break any of the rules is considered conformant to a BIS.
- ▶ Issuer of a PEPPOL document that produces messages that do not contradict any of these rules can be certain that anyone claiming conformance to PEPPOL can receive and process the messages.
- ▶ A receiver can register capabilities to receive documents and thereby state capabilities to process documents that follow stated rules of the BIS.
- ▶ A receiver should accept and process all conformant documents (that do not break any rules).

3.1.1 Mandatory elements, business rules and code lists

Information about mandatory elements, business rules and code lists is contained in the BIS specification document. Further information can be found at [PEPPOL_PostAward].

3.1.2 Use of decimals

The following rules apply to use of decimals:

- ▶ Currency amounts are stated with maximum 2 decimals rounded as necessary.
 - ▶▶ This applies to all amounts on header and line level except unit prices.
- ▶ VAT rates are stated as percentages with maximum 2 decimals.
 - ▶▶ E.g. twenty one and one third percent is stated as 21.33
- ▶ Quantity is stated with maximum 3 decimals.
- ▶ Unit prices are stated with maximum of 4 decimals.

The goal of these rules is to support implementers in harmonizing expectation towards receivers of documents, what can the sender of a document expect the receiver to understand and process of the information content without any previous bi-lateral agreements. The challenge is therefore on senders to present information in reasonable way to fit within these expectations.

3.1.3 On identifiers

Party and endpoint identifiers

In PEPPOL, parties MUST be identified according to “PEPPOL Policy for the use of Identifiers”. This policy applies to use of PartyID and Endpoint ID fields. The policy states that the schemeID attribute is mandatory for PartyID and EndpointID. A normative form of the PartyID code list is available as a Genericcode file, see PEPPOL BIS [PEPPOL_PostAward] and [PEPPOL_Transp] for more information.

- ▶ Party Identifiers MUST follow the PEPPOL Policy on the use of Identifiers
- ▶ Endpoint Identifiers MUST follow the PEPPOL Policy on the use of Identifiers

Role of the PartyID field is to provide information about the trading partners.

Role of the EndpointID field is to identify the end point (receiving application) and bridges a gap between the transport and the application. It is recommended that PEPPOL Access Points do not base their routing on these information fields.

Address identifiers

Address information can be given by using an identifier. The identifier scheme itself is specified in the attributes of the element:

- ▶ Postal address identifiers SHOULD be GLN.
- ▶ Country codes MUST be coded using ISO code list 3166-1
- ▶ For cross border trade country codes MUST be provided for buyer and seller.

PEPPOL expects issuers of documents to provide minimum address information for parties even if address identifiers are used. This will enable receivers of documents to process them even if they do not have access to the relevant databases otherwise needed for processing and thereby enabling the issuer to reach every participant registered within PEPPOL, without previous bi-lateral setup. Therefore - according to PEPPOL – all documents should at minimum contain the customer and suppliers name and address detail as follows:

- ▶ street name and building number
- ▶ city name
- ▶ zip code
- ▶ country code

Location Identifiers

- ▶ Location identifiers SHOULD be GLN

3.2 Example XML Implementation walkthrough

The following section uses a sample PEPPOL BIS 4a UBL 2.0 document instance to demonstrate the use of the information contained in a PEPPOL Credit note.

For ease of understanding, the XML file instance has been transformed into a human readable visualization using a PEPPOL example stylesheet. The first section (Figure 1 on page 11) shows the more general information of a credit note in a simple layout. The second section (Figure 2 on page 12) displays additional information, such as item details. It should be kept in mind that the XML is the original document and represents the full credit note, even though the visualization display is split into two parts.

In these diagrams each displayed section has been annotated to include labels for the displayed sections (e.g. H01 labels the overall Credit note information). These labels are useful when reading the subsequent sections describing the XML elements used.

AccountingSupplierParty: Salescompany Ltd. LegalEntityID: 5203092370 Main Street 112, Po.box: 123 Suite 123 1200 Copenhagen, IS Revenue Department (GLN 1234567898745) Tel:: 4621230 Fax: 4621231 VAT nr. DK12345		CREDIT NOTE Credit Note Number. CREDIT-TOSL108	
AccountingCustomerParty: BuyerCompany ehf. Any street 32, Po.box: Box 543 top floor Accounting (GLN 1238764941386) 2100 Copenhagen, Osterport, IS LegalEntityID: 5402697509 VAT nr. DK54321		IssueDate 31.08.2010	PayableAmount 430.744,00
		DocumentCurrencyCode: EUR Note: Returned goods damaged during transport InvoiceDocumentReference: INV 108 CreditNoteDocumentReference: CR 123 ContractDocumentID: Contract321 ContractDocumentType: Framework agreement AccountingCost: Job 123 CustomerPartyID: 345KS5324 InvoicePeriod: 01.08.2010 - 31.08.2010 TaxPointDate: 30.11.2009 PaymentTerms:	

ItemID	ItemName	Quantity	UOM.	PriceAmount [*]	VAT	Discount	LineExtensionAmount	Amount+VAT
1. JB007	Laptop computer	1,00		361.847,39	S	63.855,42	361.847,39	454.118,47
2. JB008	Returned "Advanced computing" book	1,00		2.990,65	AA	0,00	2.990,65	3.200,00
3. JB009	"Computing for dummies"	2,00		2.102,80	AA	233,65	4.205,60	4.499,99
4. JB010	IBM 5150	1,00		50.000,00	E	0,00	50.000,00	50.000,00
5. JB011	Network cable	250,00		60,32	S	0,00	15.080,00	18.925,40

No. of lines: 5 *Unit Price is excluding VAT.

VAT Category / %	TaxableAmount	VAT amount
S (25,5%)	376.927,39	96.116,48
AA (7,0%)	7.196,25	503,74
E (0,0%)	50.000,00	0,00
VAT total Amount: 96.620,22		
TaxExemptionReasonCode: AAH Margin Scheme - Good reason		

LineExtensionAmount:	434.123,64
Transport:	100,00
Volume discount:	- 100,00
VAT Total:	96.620,22
PayableRoundingAmount:	0,14
TaxInclusiveAmount:	530.744,00
PrepaidAmount:	100.000,00
PayableAmount:	430.744,00

Figure 1 PEPPOL Credit note visualization – summary information

Additional seller information: SupplierParty Person: John Doe X Purchasing manager E-mail: jon@solufyrirtaekid.is Tel: 4621230 Fax: 4621231 PostalAddressID: 1234567898745 SupplierPartyID: Sel123		Additional buyer information: BuyerParty Person: Antonio Salemacher M Sales manager E-mail: antonio@salescompany.dk Tel: 4621230 Fax: 4621231 PostalAddressID: 1238764941386 CustomerPartyID: 345KS5324																									
Additional line information: <table border="1"> <thead> <tr> <th>SellerItemID</th> <th>StandardItemID</th> <th>CommodityClassification</th> </tr> </thead> <tbody> <tr> <td>1 JB007</td> <td>1234567890121</td> <td>43211503</td> </tr> <tr> <td colspan="3">Processor: Intel Core 2 Duo SU9400 LV (1.4GHz). RAM: 3MB. Screen 1440x900</td> </tr> <tr> <td>2 JB008</td> <td>1234567890122</td> <td>55101520</td> </tr> <tr> <td>3 JB009</td> <td>1234567890123</td> <td>55101520</td> </tr> <tr> <td>4 JB010</td> <td>1234567890124</td> <td>43211503</td> </tr> <tr> <td colspan="3">Broken screen</td> </tr> <tr> <td>5 JB011</td> <td>1234567890125</td> <td>26121609</td> </tr> </tbody> </table>				SellerItemID	StandardItemID	CommodityClassification	1 JB007	1234567890121	43211503	Processor: Intel Core 2 Duo SU9400 LV (1.4GHz). RAM: 3MB. Screen 1440x900			2 JB008	1234567890122	55101520	3 JB009	1234567890123	55101520	4 JB010	1234567890124	43211503	Broken screen			5 JB011	1234567890125	26121609
SellerItemID	StandardItemID	CommodityClassification																									
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4 JB010	1234567890124	43211503																									
Broken screen																											
5 JB011	1234567890125	26121609																									
Price/AllowanceCharge (informative) <table border="1"> <thead> <tr> <th>LineNo.</th> <th>SellerItemID</th> <th>Allowance/Charge</th> <th>Amount</th> <th>Reason text</th> </tr> </thead> <tbody> <tr> <td>1.</td> <td>JB007</td> <td>Allowance</td> <td>63.855,42</td> <td>Contract-10A</td> </tr> <tr> <td>3.</td> <td>JB009</td> <td>Allowance</td> <td>233,65</td> <td>10% discount</td> </tr> </tbody> </table>				LineNo.	SellerItemID	Allowance/Charge	Amount	Reason text	1.	JB007	Allowance	63.855,42	Contract-10A	3.	JB009	Allowance	233,65	10% discount									
LineNo.	SellerItemID	Allowance/Charge	Amount	Reason text																							
1.	JB007	Allowance	63.855,42	Contract-10A																							
3.	JB009	Allowance	233,65	10% discount																							
Attachment: <table border="1"> <thead> <tr> <th>ID.</th> <th>Type</th> <th>Reference</th> </tr> </thead> <tbody> <tr> <td>Doc1.</td> <td>Timesheet</td> <td>http://www.suppliersite.eu/sheet001.html</td> </tr> <tr> <td>Doc2.</td> <td>Drawing</td> <td></td> </tr> </tbody> </table>				ID.	Type	Reference	Doc1.	Timesheet	http://www.suppliersite.eu/sheet001.html	Doc2.	Drawing																
ID.	Type	Reference																									
Doc1.	Timesheet	http://www.suppliersite.eu/sheet001.html																									
Doc2.	Drawing																										

Figure 2 PEPPOL Credit note visualization – detail information

3.3 General Credit Note information (H01)

A valid XML instance conformant to this BIS is identified by the following XML fragment.

```
<CreditNote xmlns="urn:oasis:names:specification:ubl:schema:xsd:CreditNote-2"
xmlns:cac="urn:oasis:names:specification:ubl:schema:xsd:CommonAggregateComponents-2"
xmlns:cbc="urn:oasis:names:specification:ubl:schema:xsd:CommonBasicComponents-2"
xmlns:ccts="urn:un:unece:uncefact:documentation:2"
xmlns:ext="urn:oasis:names:specification:ubl:schema:xsd:CommonExtensionComponents-2"
xmlns:qdt="urn:oasis:names:specification:ubl:schema:xsd:QualifiedDatatypes-2"
xmlns:udt="urn:un:unece:uncefact:data:specification:UnqualifiedDataTypesSchemaModule:2">
  <cbc:UBLVersionID>2.0</cbc:UBLVersionID>
  <cbc:CustomizationID schemeID="PEPPOL">
    urn:www.cenbii.eu:transaction:biicoretrdm014:ver1.0:#urn:www.peppol.eu:bis:peppol5a:ver1.0
  </cbc:CustomizationID>
  <cbc:ProfileID>urn:www.cenbii.eu:profile:bii05:ver1.0</cbc:ProfileID>
  ...
```

Note :

- ▶ Process identifier in the document instance MUST correspond to the SMP process identifier.
- ▶ A credit note transaction T14 MUST only be used in BIS 5 or 6
- ▶ A credit note transaction T14 in BIS 6 has an optional invoice reference.

The upper right corner on the displayed credit note shows the word "Credit Note". It is a common business and/or legal requirement that the word Credit Note should be clearly stated on any Credit Note. This word can be fixed in the template but may also be processed from the credit note header section.

The first tag in the XML states that the document is a Credit Note.

```
<CreditNote xmlns ...
```

The mandatory field Credit Note number is drawn from the following tag.

```
<cbc:ID>TOSL108</cbc:ID>
```

3.3.1 On Currencies

The currency of the Credit Note is stated in the following tag. For interoperability PEPPOL (and BII) credit notes are single currency so the currency stated here applies to all amounts that are part of the summation of the Credit Note.

```
<cbc:DocumentCurrencyCode listID="ISO 4217 Alpha" listAgencyID="6">EUR</cbc:DocumentCurrencyCode>
```

- ▶ DocumentCurrencyCode and currencyID MUST be coded using ISO code list 4217
- ▶ An Credit Note MUST have a currency code for the document.
- ▶ Currency Identifier MUST be stated in the currency stated on header level.

Note, that more than one currency can be stated in a document (extended information) but the receiver cannot be expected to handle these without a prior agreement.

3.3.2 Credit Note Dates (H02)

An Credit Note MUST contain issue date. This date is specified in the following format.

```
<cbc:IssueDate>2009-12-15</cbc:IssueDate>
```

The Credit Note can include information about the period to which it applies. This is particularly relevant to periodic invoicing such as for utilities and communication services. The credit note uses the InvoicePeriod field:

```
<cac:InvoicePeriod>
  <cbc:StartDate>2009-11-01</cbc:StartDate>
  <cbc:EndDate>2009-11-30</cbc:EndDate>
</cac:InvoicePeriod>
```

The above example states that the Credit is for the period 1st of November 2009 to 30th of November 2009.

VAT Tax point date

Depending on legislation it may be necessary to specify the date that applies to the Credit Note for VAT tax purposes. If not requested by law this date should only be stated when it differs from Issue Date. This date is stated in the following way in the message.

```
<cbc:TaxPointDate>2009-11-30</cbc:TaxPointDate>
```

3.4 Supplier (H03)

This part of the Credit Note contains information about the supplier, who is also the issuer of the Credit Note. The supplier is described using the AccountingSupplierParty tags.

```
<cac:AccountingSupplierParty>
  <cac:Party>
    ...
  </cac:Party>
</cac:AccountingSupplierParty>
```

Supplier name

An Credit Note MUST contain the full name of the supplier. The name is stated as.

```
<cac:PartyName>
  <cbc:Name>Salescompany ltd</cbc:Name>
</cac:PartyName>
```

Address

The supplier address can be defined in various ways depending on regional requirements. The PEPPOL/BII specification of an address is intended to support most common requirements. The following elements can be used to display an address in the following conventional way.

Display	Mapping to elements
Revenue department Main street 1 Suite 123 Post box 5467 Big City, RegionA, 54321 DK	Department StreetName BuildingNumber AdditionalStreetName Postbox CityName, CountrySubentity, PostalZone CountryIdentificationCode

This example can then be expressed using the following elements.

```
<cac:PostalAddress>
  <cbc:Postbox>5467</cbc:Postbox>
  <cbc:StreetName>Main street</cbc:StreetName>
  <cbc:BuildingNumber>1</cbc:BuildingNumber>
  <cbc:AdditionalStreetName>Suite 123</cbc:AdditionalStreetName>
  <cbc:Department>Revenue department</cbc:AdditionalStreetName>
  <cbc:CityName>Big City</cbc:CityName>
  <cbc:PostalZone>54321</cbc:PostalZone>
  <cbc:CountrySubentity>RegionA</cbc:CountrySubentity>
  <cac:Country>
    <cbc:IdentificationCode listID="ISO3166-1" listAgencyID="6">DK</cbc:IdentificationCode>
  </cac:Country>
</cac:PostalAddress>
```

In many cases the building number is stored as part of the street name, in which case the building number element is not used.

Party Identifiers

Role of the PartyID is to identify the Buyer. It can assist the receiver in automatically processing of Credit Notes and routing internally. Role of the EndpointID is to support transport to receiver location.

- ▶ Party Identifiers MUST follow the PEPPOL Policy on the use of Identifiers
- ▶ Endpoint Identifiers MUST follow the PEPPOL Policy on the use of Identifiers

According to the above policy rule the shcemeID is mandatory for both elements.

```
<cbc:EndpointId schemeID="DK:CVR" schemeAgencyID="ZZZ">DK87654321</cbc:EndpointId>
<cac:PartyIdentification>
  <cbc:ID schemeID="GLN" schemeAgencyID="9">4035811991014</cbc:ID>
</cac:PartyIdentification>
```

Address identifier

Address information can be given by using an identifier. The identifier scheme itself is specified in the attributes of the element. In this example, the address identifier is using the attributes for the GLN identifier.

- ▶ Postal address identifiers SHOULD be GLN.

```
<cac:PostalAddress>
  <cbc:ID schemeID="GLN" schemeAgencyID="9">1231412341324</cbc:ID>
  ...
</cac:PostalAddress>
```

To ease interoperability and for conformance, even if address identifiers are present in a document, the issuer is expected to provide address information, see chapter 3.1.3 on address identifiers above.

Seller - VAT ID

If the buyer may state the sellers VAT number in the Credit Note. The sellers VAT can be placed in the Credit Note in the following way.

```
<cac:PartyTaxScheme>
  <cbc:CompanyID schemeID="DK:VAT" schemeAgencyID="ZZZ">DK12345</cbc:CompanyID>
  <cac:TaxScheme>
    <cbc:ID schemeID="UN/ECE 5153" schemeAgencyID="6">VAT</cbc:ID>
  </cac:TaxScheme>
</cac:PartyTaxScheme>
```

The VAT number itself is stated in the Company ID tag. As required by the EU commission, in the case of cross border trade, the VAT number itself SHOULD be prefixed with the country code of the issuing country⁵.

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.

Seller - Legal registration ID

The company legal registration id is used in several countries and mandatory in some. Example of such an id is the CVR in Denmark.

```
<cac:PartyLegalEntity>
  <cbc:CompanyID schemeID="DK:CVR" schemeAgencyID="ZZZ">1234567890</cbc:CompanyID>
</cac:PartyLegalEntity>
```

3.5 Buyer (H04)

This part of the credit note contains information about the buyer, who is also receiver of the credit. Buyer information is shown as the AccountingCustomerParty:

```
<cac:AccountingCustomerParty>
  <cac:Party>
    ...
  </cac:Party>
</cac:AccountingCustomerParty>
```

⁵ 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.

Buyer name

An credit note MUST contain the full name of the buyer. The name is stated as:

<code><cac:PartyName></code>
<code><cbc:Name>Buyercompany ltd</cbc:Name></code>
<code></cac:PartyName></code>

Address

The Customer's address can be defined in various ways depending on regions and requirements. The PEPPOL/BII specification of an address is intended to support most common requirements. The following elements can be used to display an address in the following conventional way.

Display	Source
Accounting department	Department
Anystreet 8	StreetName BuildingNumber
Back door	AdditionalStreetName
Post box 123	Postbox
Anytown, RegionB, 101	CityName, CountrySubentity, PostalZone
BE	CountryIdentificationCode

This example can then be expressed using the following elements.

<code><cac:PostalAddress></code>
<code><cbc:Postbox>123</cbc:Postbox></code>
<code><cbc:StreetName>Anystreet</cbc:StreetName></code>
<code><cbc:AdditionalStreetName>Back door</cbc:AdditionalStreetName></code>
<code><cbc:BuildingNumber>8</cbc:BuildingNumber></code>
<code><cbc:Department>Accounting department</cbc:AdditionalStreetName></code>
<code><cbc:CityName>Anytown</cbc:CityName></code>
<code><cbc:PostalZone>101</cbc:PostalZone></code>
<code><cbc:CountrySubentity>RegionB</cbc:CountrySubentity></code>
<code><cac:Country></code>
<code><cbc:IdentificationCode listID="ISO3166-1" listAgencyID="6">BE</cbc:IdentificationCode></code>
<code></cac:Country></code>
<code></cac:PostalAddress></code>

In many cases the building number is stored as part of the street name, in which case the building number element is not used.

Party Identifiers

Role of the PartyID is to identify the Buyer. It can assist the receiver in automatically processing of Credit Notes and routing internally. Role of the EndpointID is to support document transport to receiver location.

- ▶ Party Identifiers MUST follow the PEPPOL Policy on the use of Identifiers
- ▶ Endpoint Identifiers MUST follow the PEPPOL Policy on the use of Identifiers

According to the above policy rule the schemeID is mandatory for both elements.

<code><cbc:EndpointId ID schemeID="DK:CVR" schemeAgencyID="ZZZ">DK87654321</cbc:EndpointId></code>
<code><cac:PartyIdentification></code>
<code><cbc:ID schemeID="GLN" schemeAgencyID="9">345KS5324</cbc:ID></code>
<code></cac:PartyIdentification></code>

Address Identifier

Address information can be given by using an identifier. The identifier scheme itself is specified in the attributes of the element. In this example, the address identifier is using the attributes for the GLN identifier.

- ▶ Postal address identifiers SHOULD be GLN.

<code><cac:PostalAddress></code>
<code><cbc:ID schemeID="GLN" schemeAgencyID="9">1231412341324</cbc:ID></code>
<code>...</code>
<code></cac:PostalAddress></code>

To ease interoperability and for conformance, even if address identifiers are present in a document, the issuer is expected to provide address information, see chapter 3.1.3 on address identifiers above.

Customer - VAT ID

In cross border trade the Buyer may be allowed to reclaim the VAT tax of invoices. In such cases the seller may be required to state the buyers VAT id. In the credit note this is stated in the following tags.

<cac:PartyTaxScheme>
<cbc:CompanyID schemeID="DK:VAT" schemeAgencyID="ZZZ">DK234135245</cbc:CompanyID>
<cac:TaxScheme>
<cbc:ID schemeID="UN/ECE 5153" schemeAgencyID="6">VAT</cbc:ID>
</cac:TaxScheme>
</cac:PartyTaxScheme>

The VAT number itself is stated in the Company ID tag. As required by the EU commission, in the case of cross border trade, the VAT number itself SHOULD be prefixed with the country code of the issuing country⁶.

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.

Customer - Legal registration ID

A company legal registration identifier is used in several countries and is mandatory in some. One example of such an identifier is the CVR used in Denmark.

<cac:PartyLegalEntity>
<cbc:CompanyID schemeID="DK:CVR" schemeAgencyID="ZZZ">5645342123</cbc:CompanyID>
</cac:PartyLegalEntity>

3.6 Additional (header) information (H06)

The credit note may contain additional information in text or as references that apply to the credit note as a whole.

Note field	A general note that applies to the credit note as whole.
Booking information	Codes that can be used to automate booking of the invoice into accounts, reference to project cost codes or account string. The exact codes used in each instance can be stated by buyer or mutually agreed between buyer and seller and can be bi-laterally or industry defined. Codes provided on header level apply to all credit note lines.
Billing Reference	Reference to the disputed invoice or credit note on which the credit note is based.
Contract Reference	A reference to a contract that governs the credit note. Restricted to only one contract.
Contract Type	The type of the referenced contract. For example, a Framework Agreement.

The information is contained in the following tags.

<cbc:Note languageID="EN">Ordered in our booth at the convention.</cbc:Note>
<cbc:AccountingCost>project code 123</cbc:AccountingCost>
<cac:BillingReference>
<cac:InvoiceDocumentReference>
<cbc:ID>123</cbc:ID>
</cac:InvoiceDocumentReference>
<cac:CreditNoteDocumentReference>
<cbc:ID>125</cbc:ID>
</cac:CreditNoteDocumentReference>
</cac:BillingReference>

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.

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

3.7 Allowances and charges (H13)

Allowance and charges that are provided on header level apply to the whole credit note.

- ▶ The Charge Indicator specifies whether the class instance represents an allowance or a charge and must be in lowercase letters.
- ▶ AllowanceChargeReason text SHOULD be provided
- ▶ Allowance must be stated as positive number
- ▶ Allowance and charges amounts should be stated EXCLUDING VAT.
- ▶ VAT classification CAN be provided

<cac:AllowanceCharge>
<cbc:ChargeIndicator>false</cbc:ChargeIndicator>
<cbc:AllowanceChargeReason>Regular Discount</cbc:AllowanceChargeReason>
<cbc:Amount currencyID="EUR">100</cbc:Amount>
</cac:AllowanceCharge>

Allowance and Charges may carry VAT for various reasons and therefore VAT breakdown CAN be provided

<cac:AllowanceCharge>
<cbc:ChargeIndicator>true</cbc:ChargeIndicator>
<cbc:AllowanceChargeReason>Transport</cbc:AllowanceChargeReason>
<cbc:Amount currencyID="EUR">50</cbc:Amount>
<TaxCategory>
<cbc:ID schemeID="UN/ECE 5305" schemeAgencyID="6">S</cbc:ID>
<cbc:Percent>20.0</cbc:Percent>
<TaxScheme>
<cbc:ID schemeID="UN/ECE 5153" schemeAgencyID="6">VAT</cbc:ID>
</TaxScheme>
</ClassifiedTaxCategory>
</cac:AllowanceCharge>

3.8 VAT total and VAT breakdown (H12)

VAT information is optional in the credit note. If VAT is calculated the following rules apply:

- ▶ If the VAT total amount in a credit note exists it MUST contain the suppliers VAT number.
- ▶ If the VAT total amount in a credit note exists then each credit note line item MUST have a VAT category ID.

Within the credit note the VAT breakdown is structured so that the first information item states the total amount of the VAT and then the subtotal for each VAT category follow. The following rules apply to VAT:

- ▶ An credit note MUST specify the taxable amount per VAT subtotal.
- ▶ An credit note MUST specify the tax amount per VAT subtotal.
- ▶ Every tax category MUST be defined through an identifier.
- ▶ Every tax scheme MUST be defined through an identifier
- ▶ Credit note tax categories MUST be coded using UN/ECE code list 5305
- ▶ Credit note tax schemes MUST be coded using UN/ECE code list 5153

<cac:TaxTotal>
<cbc:TaxAmount currencyID="EUR">292.2</cbc:TaxAmount>
<cac:TaxSubtotal>
<cbc:TaxableAmount currencyID="EUR">1436.50</cbc:TaxableAmount>
<cbc:TaxAmount currencyID="EUR">292.20</cbc:TaxAmount>
<cac:TaxCategory>
<cbc:ID schemeID="UN/ECE 5305" schemeAgencyID="6">S</cbc:ID>
<cbc:Percent>20.0</cbc:Percent>
<cac:TaxScheme>

<cbc:ID schemeID="UN/ECE 5153" schemeAgencyID="6">VAT</cbc:ID>
</cac:TaxScheme>
</cac:TaxCategory>
</cac:TaxSubtotal>
<cac:TaxSubtotal>
.... the TaxSubtotal class is repeated for each tax category.
<cac:TaxSubtotal>
....
<cac:TaxSubtotal>
....
</cac:TaxTotal>

Calculations of Tax fields are as follows:

Total VAT = \sum VAT subtotal for all TaxSubtotal categories.

For each TaxSubtotal:

Base for VAT subtotal = \sum line extension amounts in lines marked with the relevant category
+ allowance and charges marked with the relevant category

VAT subtotal in category = "Base for VAT subtotal" multiplied with category tax percentage.

A good internal validation check is to check if the sum of the VAT base equals the sum of line extension amounts. Note that the stated VAT total on line level is informative only.

VAT exemption

When one or more credit note line item is exempt from VAT it may be required to state the reason for the exemption. In the credit note this can only be stated for the credit note as a whole and thus the exemption reason applies to all lines that are exempt. The exemption reason can be given as a code (using the CWA 15577 tax exemption reason code list issued by CEN/ISSS), a text description or both.

- Items that are VAT exempt are categorized with a 0% VAT.

<cac:TaxTotal>	
...	
<cac:TaxSubtotal>	
...	
<cac:TaxCategory>	
<cbc:TaxExemptionReasonCode listID="CWA 15577" listAgencyID="ZZZ">AAM</cbc:TaxExemptionReasonCode>	Code
<cbc:TaxExemptionReason>Exempt New Means of Transport</cbc:TaxExemptionReason>	Text
...	
</cac:TaxCategory>	
</cac:TaxSubtotal>	
</cac:TaxTotal>	

3.9 Credit note totals and due date (H07)

The following variables have a role when calculating the totals of an credit note, they are all present in the credit note but they are not all displayed in the credit note sample above. The elements are:

<cbc:LineExtensionAmount>	Sum of line amounts
<cbc:AllowanceTotalAmount>	Allowance/discounts on document level
<cbc:ChargeTotalAmount>	Charges on document level
<cbc:TaxExclusiveAmount>	Credit note total amount without VAT
<cbc:TaxInclusiveAmount>	VAT total amount
<cbc:PrepaidAmount>	Rounding of Credit note total
<cbc:PayableRoundingAmount>	Credit note total with VAT (value of purchase)
<cbc:PayableAmount>	Paid amounts

Formulas for the calculations of totals are as follows:

$$\begin{aligned}
 \text{LineExtensionAmount} &= \sum \text{LineExtensionAmount (at line level)} \\
 \text{AllowanceTotalAmount} &= \sum \text{Allowance Amount (in AllowanceCharge classes on document level where ChargeIndicator = "false")} \\
 \text{ChargeTotalAmount} &= \sum \text{Charge Amount (in AllowanceCharge classes on document level where ChargeIndicator = "true")} \\
 \text{TaxExclusiveAmount} &= \text{LineExtensionAmount} - \text{AllowanceTotalAmount} + \text{ChargeTotalAmount} \\
 \text{TaxInclusiveAmount} &= \text{TaxExclusiveAmount} \\
 &+ \sum \text{TaxTotal TaxAmount (where tax scheme = VAT)} \\
 &+ \text{PayableRoundingAmount} \\
 \text{PrepaidAmount} &= \sum \text{PaidAmount (from PrepaidPayment classes on document level)} \\
 \text{PayableAmount} &= \text{TaxInclusiveAmount (from the LegalTotal class on document level)} \\
 &- \text{PrepaidAmount (from the LegalTotal class on document level)}
 \end{aligned}$$

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 credit note 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 credit note is paid at the point of purchase with a payment card.

Example of calculations:

For the sample document above these are:

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

PEPPOL assumes:

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

The above example is presented in the credit note 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</cbc:TaxInclusiveAmount>
<cbc:AllowanceTotalAmount currencyID="EUR">100</cbc:AllowanceTotalAmount>
<cbc:ChargeTotalAmount currencyID="EUR">100</cbc:ChargeTotalAmount>
<cbc:PrepaidAmount currencyID="EUR">1000</cbc:PrepaidAmount>
<cbc:PayableRoundingAmount currencyID="EUR">0.30</cbc:PayableRoundingAmount>
<cbc:PayableAmount currencyID="EUR">729</cbc:PayableAmount>
</cac:LegalMonetaryTotal>

3.10 Additional supplier information (H10)

Supplier's contact details

Contact information is separated into two. Person details are used to give information about the individual, i.e. their name and job title. Contact details are then used to give information about how this person can be contacted.

<cac:Contact>
<cbc:Telephone>4621230</cbc:Telephone>
<cbc:Telefax>4621231</cbc:Telefax>
<cbc:ElectronicMail>antonio@salescompany.dk</cbc:ElectronicMail>
</cac:Contact>
<cac:Person>
<cbc:FirstName>Antonio</cbc:FirstName>
<cbc:FamilyName>Salemacher</cbc:FamilyName>
<cbc:MiddleName>M</cbc:MiddleName>
<cbc:JobTitle>Sales manager</cbc:JobTitle>
</cac:Person>

This information can be formatted as follows.

Antonio M Salemacher Salesmanager Phone: 4621230 Fax: 4621231 Email: john@salescompany.dk	FirstName MiddleName FamilyName JobTitle Telephone Telefax ElectronicMail
---	---

3.11 Additional buyer information (H11)

Buyers contact

Contact information is separated into two. Person details are used to give information about the individual, i.e. their name and job title. Contact details are then used to give information about how this person can be contacted.

<cac:Contact>
<cbc:Telephone>5121230</cbc:Telephone>
<cbc:Telefax>5121231</cbc:Telefax>
<cbc:ElectronicMail>john@buyercompany.eu</cbc:ElectronicMail>
</cac:Contact>
<cac:Person>
<cbc:FirstName>John</cbc:FirstName>
<cbc:FamilyName>Doe</cbc:FamilyName>
<cbc:MiddleName>X</cbc:MiddleName>
<cbc:JobTitle>Purchasing manager</cbc:JobTitle>
</cac:Person>

This information can be formatted as follows.

John X Doe Purchasing manager Sími: 5121230 Fax: 5121231 Tölvupóstur: john@buyercompany.eu	FirstName MiddleName FamilyName JobTitle Telephone Telefax ElectronicMail
--	---

3.12 Attachment(s) (H14)

Attachments are provided to give reference to any documentation that has relevance to the credit note, such as worksheets or technical specifications, as part of evidentiary documents underpinning the credit note.

- ▶ Any references to Additional documents MUST specify the document identifier.

A credit note can contain two types of attachments, either:

- ▶ ... as a reference to an external link (such as a web path):

<cbc:ID>1</cbc:ID>
<cbc:DocumentType>Timesheet</cbc:DocumentType>
<cbc:Attachment>
<cbc:ExternalReference>
<cbc:URI>http://www.suppliersite.eu/sheet001.html</cbc:URI>
</cbc:ExternalReference>
</cbc:Attachment>
</cac:AdditionalDocumentReference>

▶ ... or as an attached document:

<cbc:ID>Doc2</cbc:ID>
<cbc:DocumentType>Drawing</cbc:DocumentType>
<cbc:Attachment>
<cbc:EmbeddedDocumentBinaryObject mimeType="application/pdf" filename="mydrawing.pdf">UjBsR09EbGhjZ0dTOUxNQUFBUUNBRU1tQ1p0dU1GUXhEUzhi</cbc:EmbeddedDocumentBinaryObject>
</cbc:Attachment>
</cac:AdditionalDocumentReference>

PEPPOL code rule:

- ▶ Mime code in attribute MUST be MIMEMediaType.

3.13 Credit note line - Item identification (L01)

Information about products or services credited is provided by credit note lines. Level of details and their relevance to different processes within the receiving organization can differ considerably. This means that different systems may opt to display different level of detail, depending on the processes they support. The same is valid for style sheets and printouts. The following rules apply to the credit note line:

- ▶ An credit note MUST specify at least one line item.
- ▶ Credit note lines MUST have a line identifier.
- ▶ Credit note lines MUST have a line total amount.

Line number

Every credit note line must have a line number. The line number is an important identifier that is used both within and for referencing to and from other documents. Line numbers must be unique within each credit note.

<cbc:ID>1</cbc:ID>

Items

The basic information provided for identifying the item (products or services) on a credit note is the supplier's item identifier, name and description.

- ▶ Each credit note line MUST contain the product/service name
- ▶ Product names SHOULD NOT exceed 50 characters long

Item name short product name

Item description. This element allows for longer textual description of the item that describes the item and its features in more detail than is practical in the item name.

Seller item classification seller item classification

<cbc:Description>AMD Processor, 14" Display, 4GB Memory, 320GB Hard Drive</cbc:Description>
<cbc:Name>Laptop Computer</cbc:Name>
<cbc:ItemIdentification>
<cbc:ID>JB007</cbc:ID>
</cbc:ItemIdentification>
</cac:Item>

3.14 Quantity and price (L02)

Quantity and unit

The CreditedQuantity states how much was returned & credited using the “unit of measure” (UOM) used for the item. The UOM is stated as an attribute for the CreditedQuantity. In the following example the CreditedQuantity is 50 and the UOM is code “C62” (pieces).

- ▶ Each CreditNote line SHOULD contain the quantity and unit of measure

```
<cac:CreditNoteLine>
  <cbc:CreditedQuantity unitCode="C62">50</cbc:CreditedQuantity>
```

Unit price

The unit price is net price without VAT. This means that any charges, discounts and taxes (other than VAT) have already been calculated into the price.

- ▶ Price is excluding VAT, including all other taxes and charges.
- ▶ Prices of items MUST NOT be negative.

The Unit of Measure (UOM) for the price is stated as an attribute of the optional field BaseQuantity. If the BaseQuantity is not present the UOM on which the price is based is assumed to be the same as the UOM for the credited quantity. The BaseQuantity value is assumed to be 1 if not present.

- ▶ BaseQuantity default value is 1 (recommended usage).
- ▶ Line Item Quantity and Item Price BaseQuantity SHOULD use the same UOM
- ▶ BaseQuantity MUST be greater than zero

```
<cac:Price>
  <cbc:PriceAmount currencyID="EUR">1273</cbc:PriceAmount>
  <cbc:BaseQuantity unitCode="C62">1</cbc:BaseQuantity>
  ...
</cac:Price>
```

Information about calculation of unit price, i.e. discounts or charges applied to list prices - can be found in InvoiceLine.Price.AllowanceCharge – are informative and are not part of calculation of Line Extension Amount.

Information about additional discounts or charges is provided as part of InvoiceLine.AllowanceCharge and is part of calculation of Line Extension Amount.

VAT category

The VAT category MUST be given for each line item and defines the VAT that is added to amount.

- ▶ Calculation of credit note VAT totals is based on the VAT category information.
- ▶ VAT in CreditNote Line.TaxTotal.Amount is informative.
- ▶ Credit note tax categories MUST be coded using UN/ECE code list 5305
- ▶ Credit note tax schemes MUST be coded using UN/ECE code list 5153
- ▶ The specific codes are country specific.

If a line item does not attract VAT or is exempt for some reason it should be categorized as E or Z, (exempt or zero rated).

```
<cac:Item>
  <ClassifiedTaxCategory>
    <cbc:ID schemeID="UN/ECE 5305" schemeAgencyID="6">S</cbc:ID>
    <TaxScheme>
      <cbc:ID schemeID="UN/ECE 5153" schemeAgencyID="6">VAT</cbc:ID>
    </TaxScheme>
  </ClassifiedTaxCategory>
</cac:Item>
```


3.15 Line amounts (L03)

The amount for each line is stated in the LineExtensionAmount and is defined as: The total amount for the CreditNote Line, including Allowance and Charges but net of taxes.

- ▶ The UOM for the unit price and Credited Quantity SHOULD be the same.
- ▶ The LineExtensionAmount is the net amount excluding VAT.
- ▶ There is no support for allowances and charges on the line level
- ▶ Allowances and charges that apply to the price are informative only.
- ▶ Credit note line amount MUST be equal to the price amount multiplied by the quantity.

The formula for calculation of LineAmount is then as follows:

IF BaseQuantity is present THEN

LineExtensionAmount = PriceAmount / BaseQuantity * CreditedQuantity

ELSE

LineExtensionAmount = PriceAmount * CreditedQuantity

END IF

The results of this calculation is stated as:

<cac:CreditNoteLine>	
<cbc:LineExtensionAmount currencyID="EUR">1273</cbc:LineExtensionAmount>	Line amount

3.16 Additional information on line (L04)

Different additional information can be provided on line level and may be useful when automating the booking process and the credit note reconciliation. These are:

- Booking information** This reference can be used to specify booking references or project codes that apply to the line specifically. If a single code applies to the credit note as whole it should be placed in an identical tag on document level and line level tags left empty.
The exact codes used in each instance are mutually agreed between buyer and seller and can be bi-laterally or industry defined or provided by the buyer or seller.
- Standard item identifier** This is an item identification number that is based on a standardized schema. If standard identifiers are provided within an item description, a Scheme Identifier SHOULD be provided (e.g. GTIN).
- Item classification.** A classification of the item based on a standardized classification system SHOULD be based on UN/SPSC or the CPV classification used in public procurement. This classification can be used for creating booking rules for automatic processing of credit notes or analysis for purchasing. If both classifications are used in the same credit note the class instance is used twice (once for each code).

<cac:CreditNoteLine>
...
<cbc:AccountingCost>BookingCode001</cbc:AccountingCost>
...
<cac:Item>
<cac:StandardItemIdentification>
<cbc:ID schemeID="GTIN" schemeAgencyID="9">1234567890124</cbc:ID>
</cac:StandardItemIdentification>
<cac:CommodityClassification>
<cbc:ItemClassificationCode listAgencyID="113" listID="UNSPSC">12344321</cbc:ItemClassificationCode>
</cac:CommodityClassification>
<cac:CommodityClassification>
<cbc:ItemClassificationCode listAgencyID="2" listID="CPV">65434568</cbc:ItemClassificationCode>
</cac:CommodityClassification>

<code></cac:Item></code>
<code></cac:CreditNoteLine></code>

3.17 Pricing details and VAT amount (L06)

Pricing

The price of items is given as net price including any discounts or taxes that may apply.

It may be contractually required to give detailed information about allowance or charges that have been applied to the price, e.g. to enable comparison to prices and discounts stated in contract. This information is informative and should not be considered in the calculation of the credit note totals.

<code><cac:Price></code>
<code><cac:AllowanceCharge></code>
<code><cbc:ChargeIndicator>false</cbc:ChargeIndicator></code>
<code><cbc:AllowanceChargeReason>Contract</cbc:AllowanceChargeReason></code>
<code><cbc:MultiplierFactorNumeric>0.15</cbc:MultiplierFactorNumeric></code>
<code><cbc:Amount currencyID="EUR">225</cbc:Amount></code>
<code><cbc:BaseAmount currencyID="EUR">1500</cbc:BaseAmount></code>
<code></cac:AllowanceCharge></code>
<code></cac:Price></code>

VAT amount

Where required the amount of VAT on the line can be stated in the following way. This is informative and the VAT scheme is used in calculation of totals.

<code><cac:TaxTotal></code>
<code><cbc:TaxAmount currencyID="EUR">254.60</cbc:TaxAmount></code>
<code></cac:TaxTotal></code>

4 Implementation support package

PEPPOL provides a package of supportive files that includes among others, the following files. The PEPPOL extension is identified as: eugen. Further information on implementation support can be found at [PEPPOL_PostAward].

4.1 Test files

See the “test files” directory.

CreditNote

- ▶ BIS05-Billing

4.2 Stylesheets

See the “stylesheets” directory.

CreditNote

- ▶ PEPPOL BIS-5a CreditNote stylesheet.xsl

4.3 Rule binding

See the relevant “businessrules” directory.

CreditNote

- ▶ biicore-T14-BusinessRules-v01.ods
- ▶ biiprofiles-T14-BusinessRules-v01.ods
- ▶ biirules-T14-BusinessRules-v02.ods
- ▶ eugen-T14-BusinessRules-v01.ods

4.4 List of artefacts

The following artefacts have been developed and made available for applying the above specification.

4.4.1 Context Value Association Files

See the relevant “cva” directory.

CreditNote:

- ▶ BIIRULESCodesT14.cva
- ▶ EUGENCodesT14.cva

4.4.2 Genericcode Files

See the relevant “gc” directory.

Bii

- ▶ AccountTypeCode.gc
- ▶ AddressFormatCode.gc
- ▶ AllowanceChargeReasonCode.gc
- ▶ BinaryObjectMimeTypeCode.gc
- ▶ ChannelCode.gc
- ▶ CountryIdentificationCode.gc
- ▶ CountrySubentityCode.gc
- ▶ CurrencyCode.gc
- ▶ DeliveryTermsID.gc
- ▶ DiscrepancyResponseCode.gc
- ▶ DocumentTypeCode.gc
- ▶ InvoiceTypeCode.gc
- ▶ ParentDocumentTypeCode.gc
- ▶ PartyID.gc

- ▶ PaymentChannelCode.gc
- ▶ PaymentMeansCode.gc
- ▶ ResponseCode.gc
- ▶ StatusCode.gc
- ▶ TaxCategoryID.gc
- ▶ TaxExemptionReasonCode.gc
- ▶ TaxSchemeID.gc
- ▶ TaxTypeCode.gc
- ▶ UnitOfMeasureCode.gc

Eugen:

- ▶ CommodityClassificationCode.gc
- ▶ FinancialInstitutionIdentifier.gc
- ▶ ItemIdentifier.gc
- ▶ LocationIdentifier.gc
- ▶ PartyID.gc
- ▶ PartyIdentifier.gc
- ▶ PostalAddressIdentifier.gc

4.4.3 Schematron Files

See the relevant “schematron” directory.

CreditNote:

- ▶ BIICORE-UBL-T14.sch
- ▶ BIIPROFILES-UBL-T14.sch
- ▶ BIIRULES-UBL-T14.sch
- ▶ EUGEN-UBL-T14.sch

4.4.3.1 Abstract fragment

See the relevant “Schematron/abstract” directory.

CreditNote:

- ▶ BIICORE-T14.sch
- ▶ BIIPROFILES-T14.sch
- ▶ BIIRULES-T14.sch
- ▶ EUGEN-T14.sch

4.4.3.2 Codelist fragment

See the relevant “Schematron/codelist” directory.

CreditNote:

- ▶ BIIRULESCodesT14.sch
- ▶ EUGENCodesT14.sch

4.4.3.3 Ubl syntax binding

See the relevant “Schematron/UBL” directory.

CreditNote:

- ▶ BIICORE-UBL-T14.sch
- ▶ BIIPROFILES-UBL-T14.sch
- ▶ BIIRULES-UBL-T14.sch
- ▶ EUGEN-UBL-T14.sch

4.4.4 Validation XSLT

See the relevant “Schematron/validation-xslt” directory.

CreditNote:

- ▶ BIICORE-UBL-T14.xsl
- ▶ BIIPROFILES-UBL-T14.xsl
- ▶ BIIRULES-UBL-T14.xsl
- ▶ EUGEN-UBL-T14.xsl