

European standard EN 16931
Specification of basic e-invoice usage
ISO/IEC 19845:2015 (UBL 2.1)

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1. Introduction

This document has the purpose of facilitating the creation and automatic processing of electronic invoices according to European Standard EN16931-1 using the ISO/IEC 19845 (UBL 2.1) standard.

2. Terms and Definitions

For the purposes of this document, the following terms and definitions apply.

2.1 Electronic invoice

An invoice issued, delivered and received in a structured electronic format that allows automatic and electronic processing.

2.2 Semantic data model

Structured set of interconnected logic information elements.

2.3 Information element

Semantic concept that can be defined independently of any particular representation in syntax.

2.4 Structured information element

An information element that can be processed automatically.

2.5 Syntax

Machine readable language or dialect used to display information elements contained in an electronic document (eg electronic account).

2.6 Business term

A term assigned to a particular information element used as a primary reference

2.7 Basic Invoice Model

Semantic model of basic elements of an electronic invoice

2.8 Basic Elements of an Electronic Invoice

A set of essential information elements that an electronic invoice may contain to enable cross-border interoperability, including necessary information to ensure legal compliance

2.9 identifier

A set of characters used to confirm an identity and uniquely distinguish an instance of an object within an identification scheme from all other objects within the same scheme

2.10 Identification scheme

A collection of identifiers applicable to a specific object type managed under a common set of rules

2.11 Aligned

Having used some or all of the basic invoice model features, and respecting all basic invoice model rules

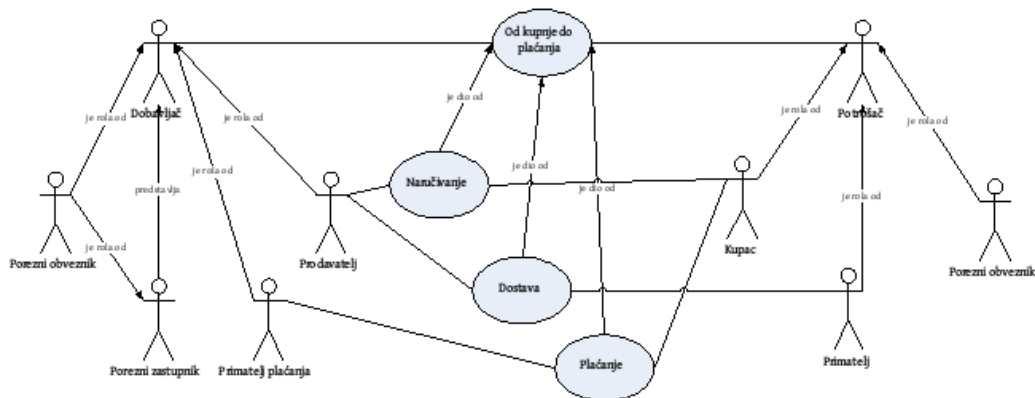
2.12 Adjusted

All basic invoice model policies are respected, and using new features that are not defined in the basic invoice model

3. Business Processes and Functionalities

3.1 Business - roles and relationships

In the basic process from purchase order to payment there are two business entities, Buyer and Supplier. Each party can fulfill two or three roles during the process. The Client Party has the role of the Buyer (a commercial role which contracts and orders goods and services from the Seller) and the Recipient (an operating role which receives goods and services). The Supplier Party has the role of the Seller (a role commercially agreed upon by the Buyer) and the Recipient of the Payment (the role of the Payment Receiver). Both parties are considered to be taxpayers (a role that applies for, pays, or gets a VAT refund), except for some public bodies. The operational aspects of this role may be entrusted to a Tax Representative who submits and pays the VAT on the taxpayer's behalf.

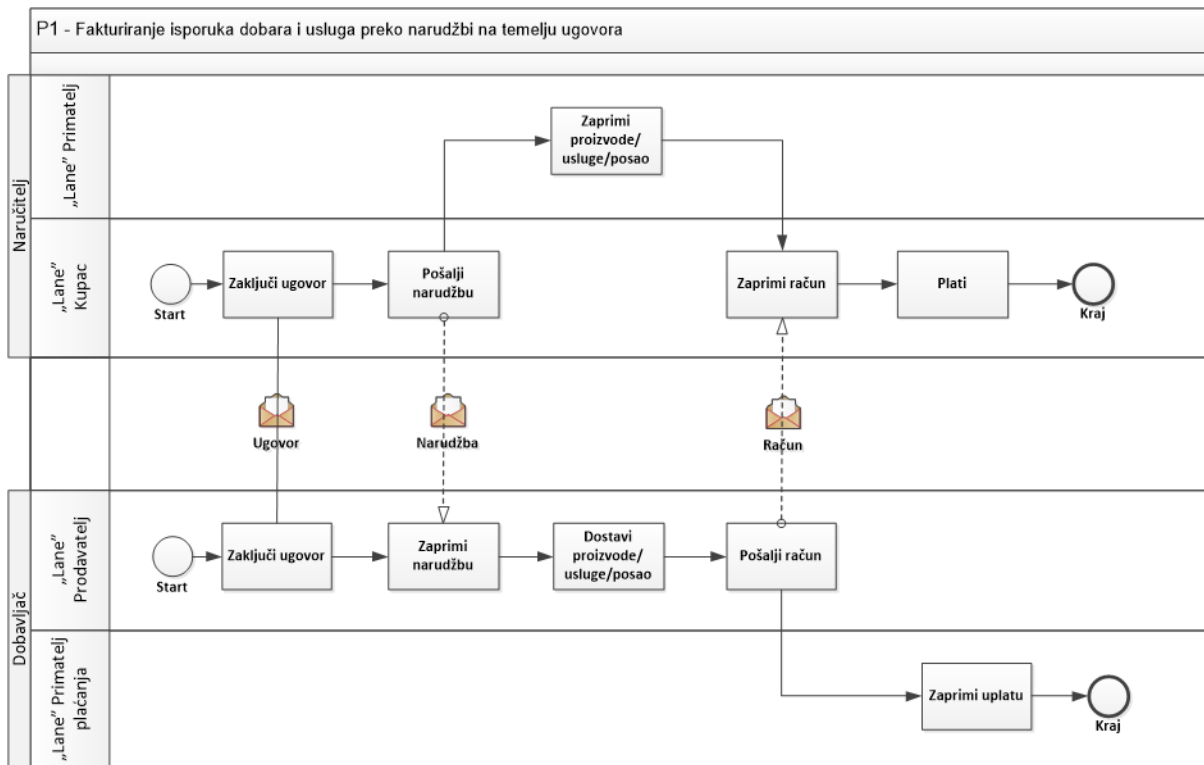


3.2 Supported business process requirements

The basic invoice model includes the processes of buying, selling, delivering goods and services and paying. The basic invoice model supports the following types of business processes:

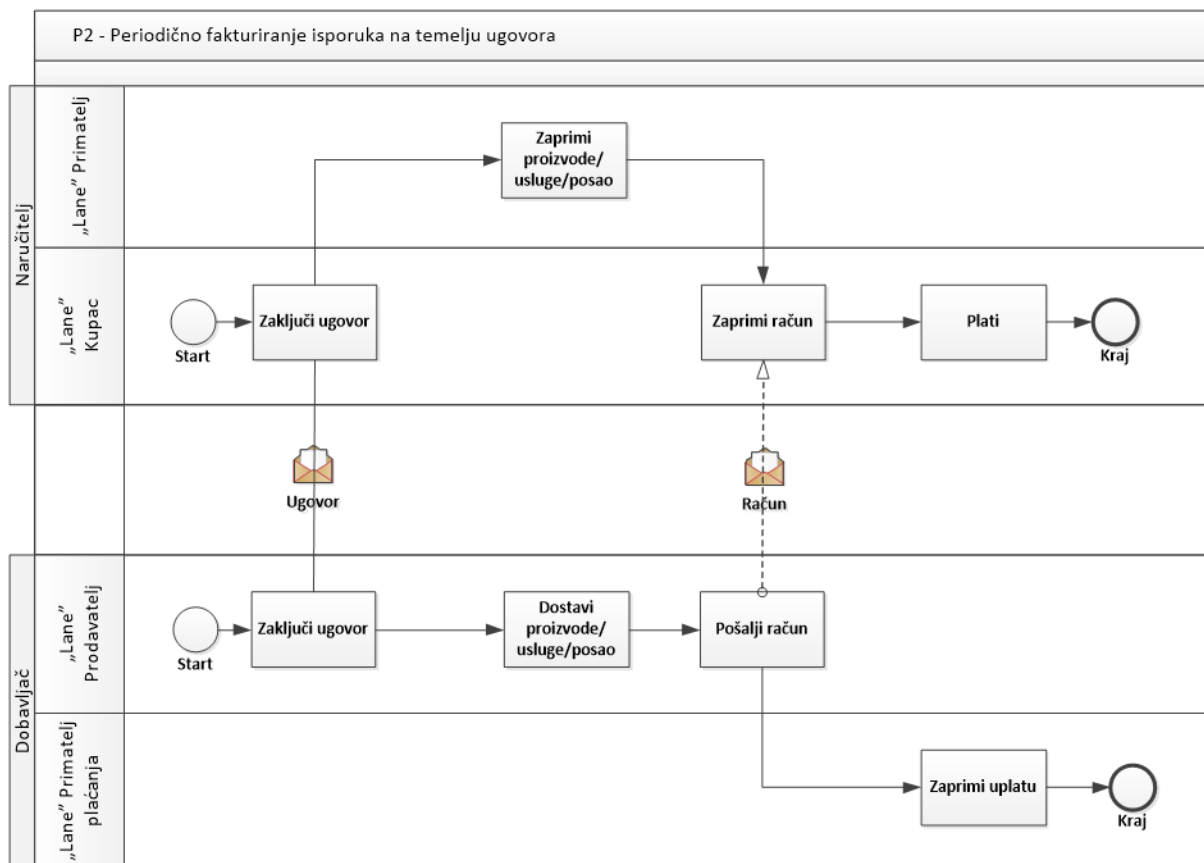
- P1 – Invoicing the supply of goods and services ordered on a contract basis
- P2 - Periodic invoicing of contract-based delivery
- P3 - Invoicing delivery over unforeseen orders
- P4 - Advance Payment
- P5 - Spot payment
- P6 - Payment before delivery on the based on a purchase order
- P7 - Invoices with reference to a dispatch note
- P8 - Invoices with reference to dispatch and receipt
- P9 - Approval or Negative Invoicing
- P10 - Corrective Invoicing
- P11 - Partial and final invoicing
- P12 – Self-invoicing

P1 Invoicing for a contract-based order delivery



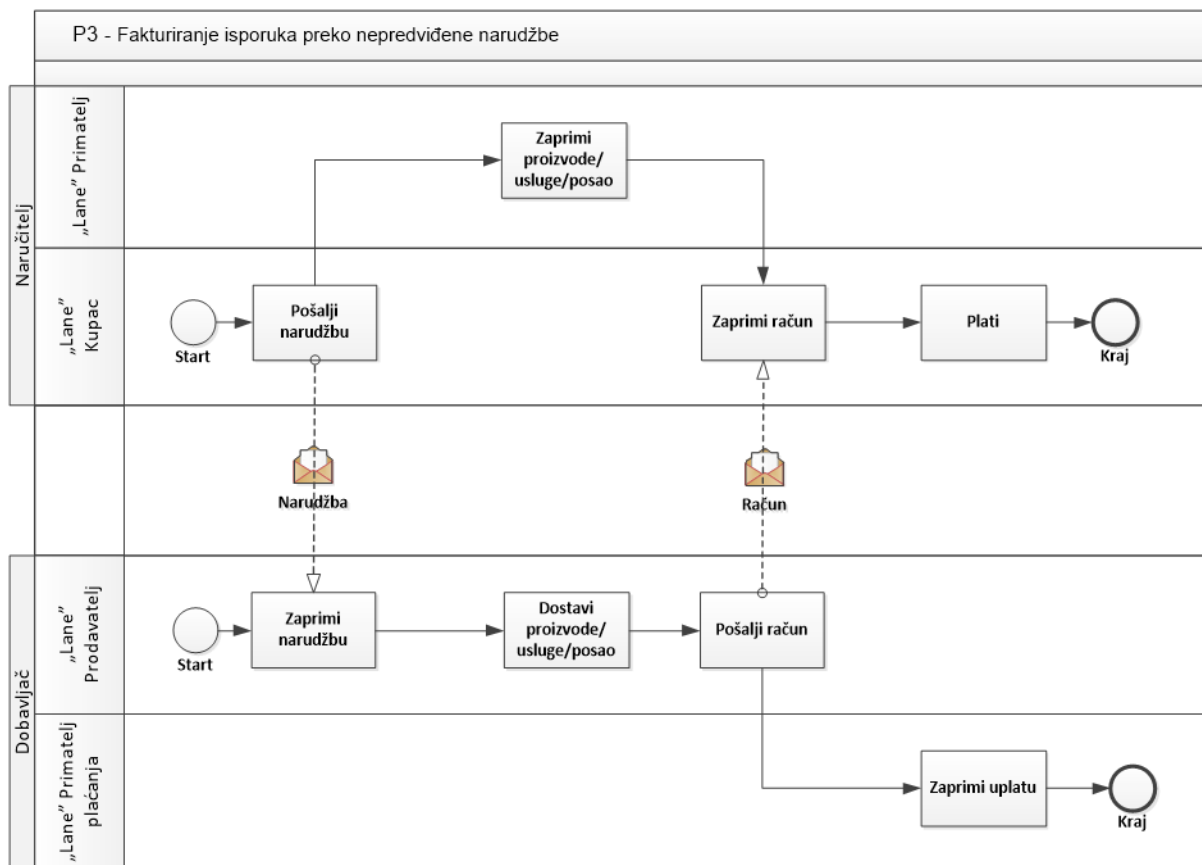
In this process, the Buyer and the Seller conclude a formal contract (or it is assumed that the legal definition of a contract exists), which specifies the terms and conditions under which goods and services will be delivered and paid. The buyer orders goods and services, describing the goods and service specifications, the quantity, as well as the time and place of delivery. The Seller supplies the ordered goods and services to the Recipient as specified in the order. The Seller then invoices the Buyer. Finally, the Buyer pays the Payment Recipient.

P2 Periodic invoicing of a contract-based delivery



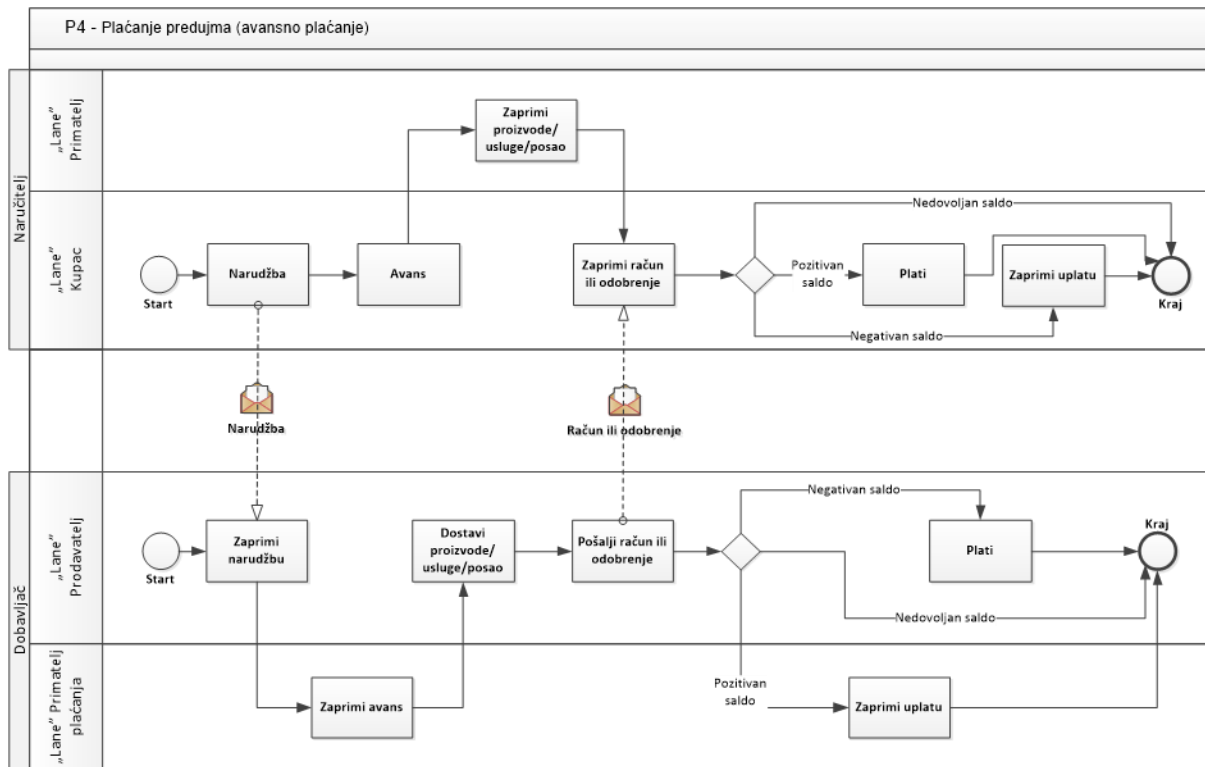
In this process, the contract directly activates the delivery and there is no need to complete an order form. This scenario is common in the delivery of utility services, but also in other types of delivery, for example, food delivery services to offices, schools and hospitals. Invoices are issued in a way that covers a certain period of time (which may differ according to invoice items) in ongoing cases of goods or services delivery. The invoice may relate to just one contract.

P3 Invoicing delivery during unforeseen orders



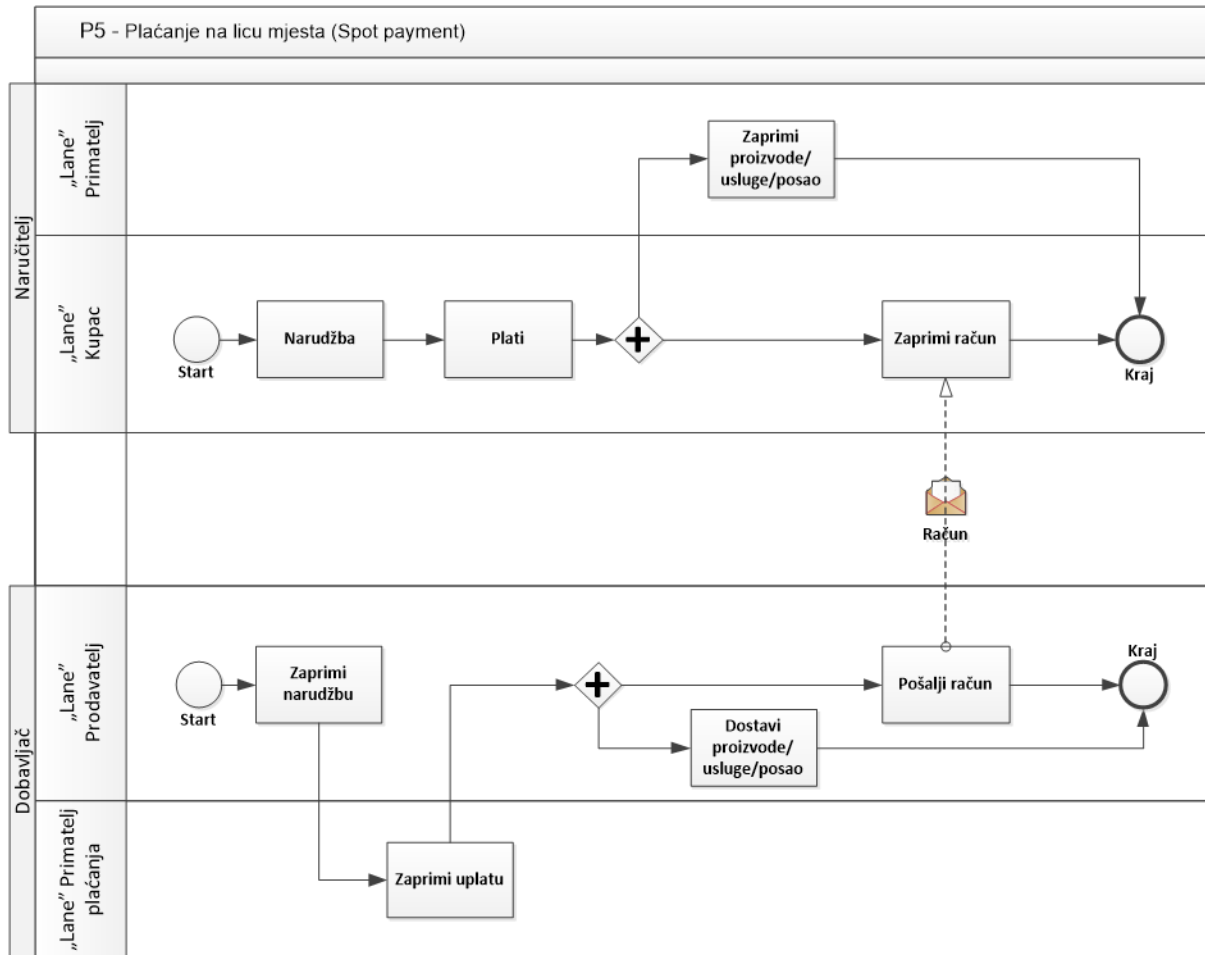
There is no separate contract in this process. Orders are made via phone, the Internet or at a reception counter. The order form serves as a contract and triggers delivery. Each delivery results in an invoice. The order may be confirmed by the Seller.

P4 Advance payment



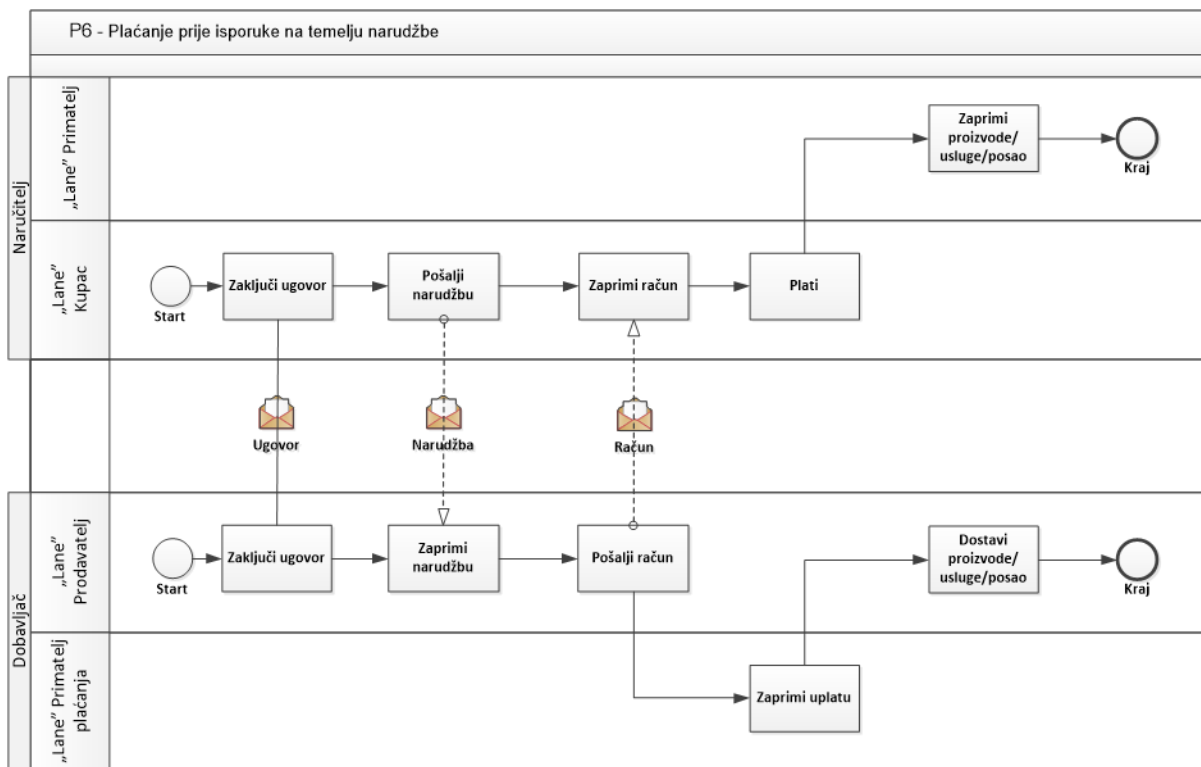
The Buyer orders goods and services. Advance payment is made in full or in part. The invoice specifies the amount of the prepayment and the payment amount in such a way that the prepaid amount is deducted from the total amount of the invoice, ie the balance. If the balance is positive, there is still an outstanding amount for the Buyer, and a final payment is made. If the balance is negative, a negative amount or approval invoice is sent. The Seller then pays the balance to the Buyer. Each delivery results in an invoice, and the invoice can only relate to one delivery and one purchase order.

P5 Spot payment



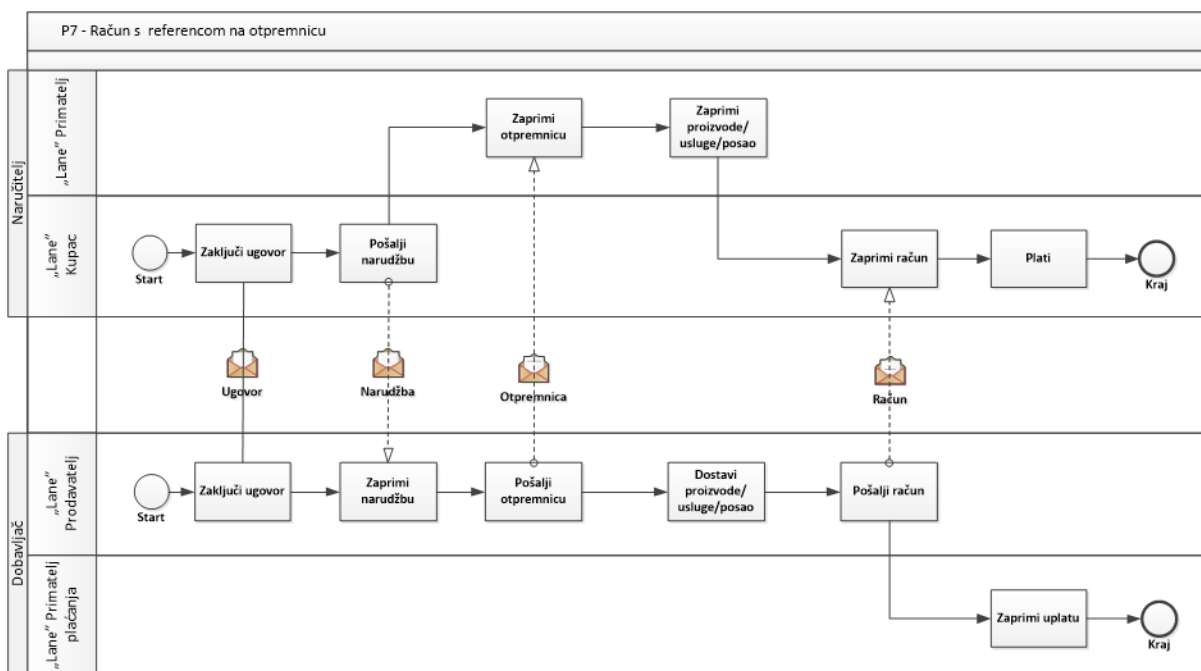
The buyer orders goods and services without a prior order or contract (e.g., ordering via phone, internet, or at a reception counter). Payment is made before the invoice, such as by a credit or debit card. It should be borne in mind that there should be business controls in the administration of both business parties with regard to the absence of a written order form. Invoicing can be done before, after, or at the same time as the delivery. The invoice refers to the account number or the card used for the payment and indicates the amount paid in advance. The invoice may only relate to one delivery.

P6 Payment before delivery based on a purchase order



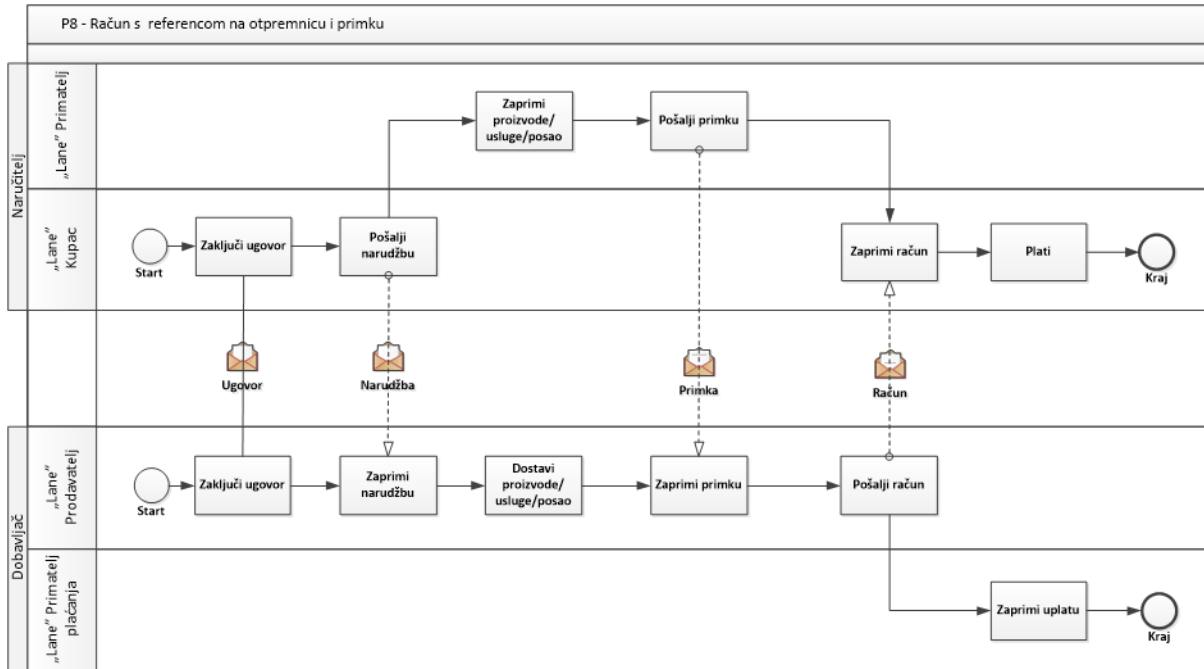
A purchase order was exchanged between the Buyer and Seller, but it was agreed that the invoicing and payment will be made before delivery. The invoice can only refer to one order.

P7 Invoice with reference to a shipping note



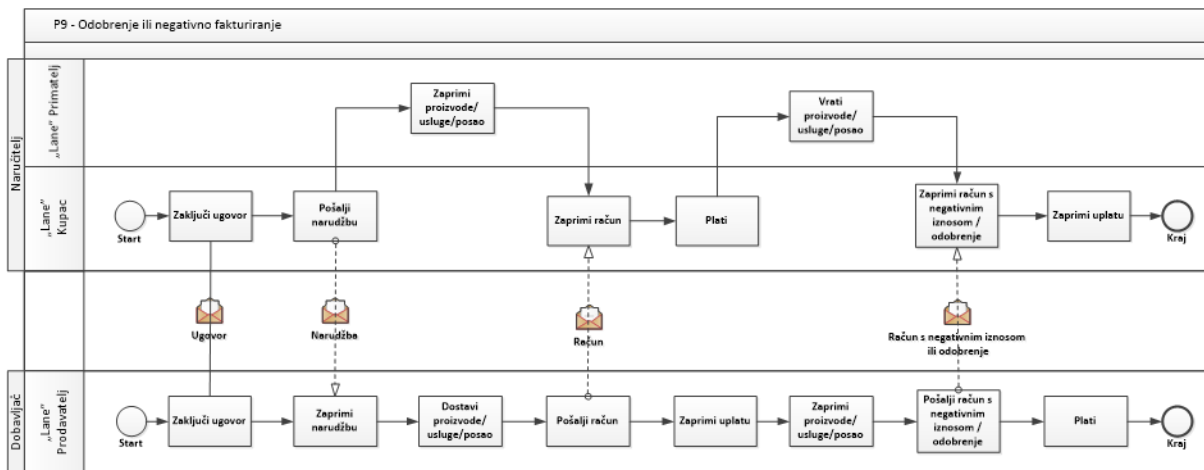
After receiving an order, the Seller sends a shipping note before delivery. The shipping note lists one delivery. The receipt makes reference to the relevant shipper. The contents of the invoice should reflect the content of the shipping note that it refers to. The invoice may only relate to one purchase order and one shipper.

P8 Invoice with reference to a shipping note and receipt



After delivery, and before the invoice has been issued, the Seller awaits a receipt from the Recipient in which the Recipient confirms that the goods and services have been received and of any delivery problems. The Seller bases the invoice on the information contained in the receipt. Only one shipper, one receipt, and one order may apply to the invoice.

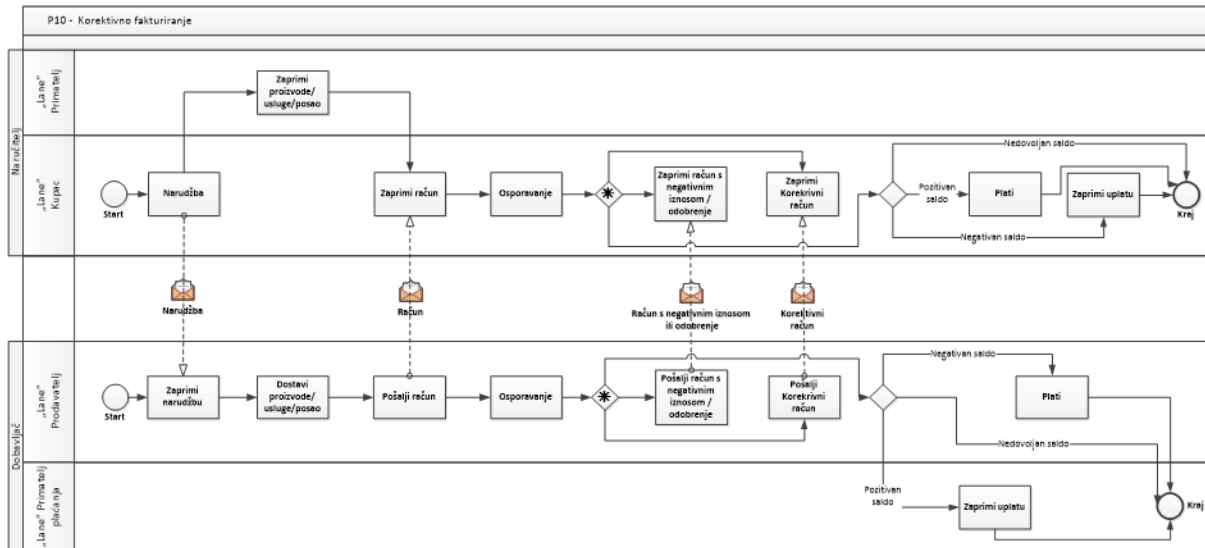
P9 Approval or Negative Invoicing



In the case of a refund, or refunds on packaging materials, the total invoiced amount may be negative. In that case, an approval with a positive total amount may be sent instead of the invoice. The Seller reimburses the Buyer either through a negative invoice or by approval. The invoice or approval may only relate to one delivery, one order, one contract or one previous invoice.

The Seller may apply a refund on a commercial contract quarterly or annually, and in that case an authorization may also be used.

P10 Corrective invoicing



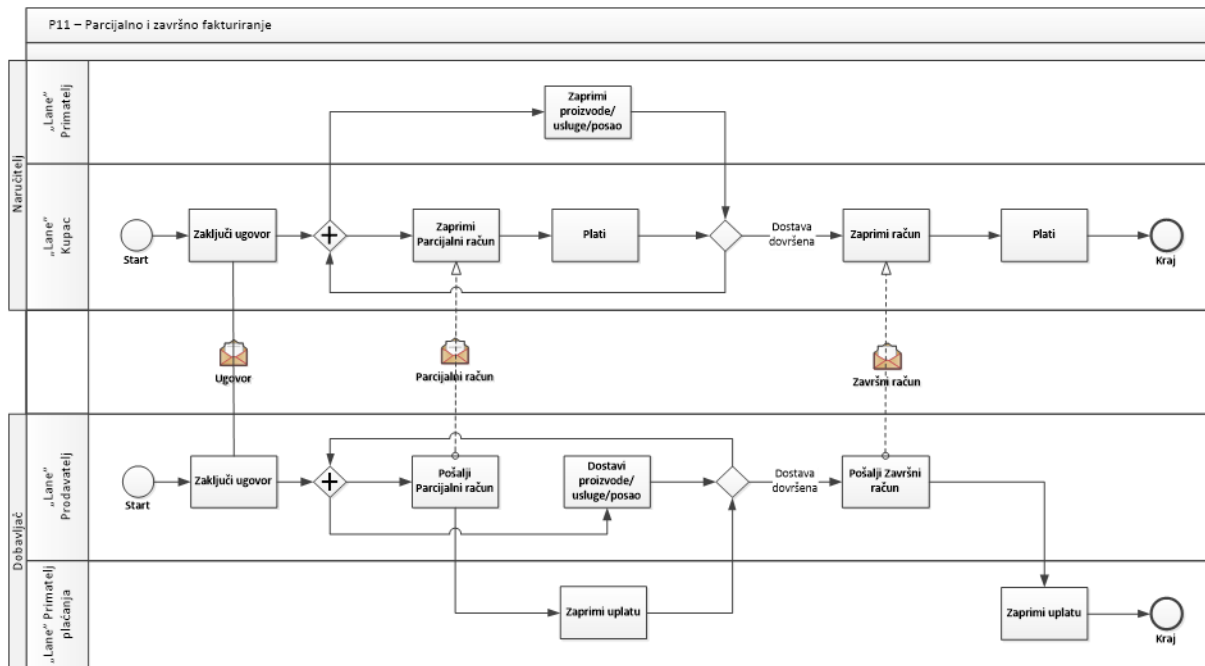
There are many cases when an invoice is disputed and/or may need to be corrected. Product descriptions may be incorrect, invoiced quantities differ from delivered, VAT rates changed, etc.

An incorrect invoice can be corrected by the following mechanisms:

1. The disputed invoice may be replaced in its entirety by first sending an identical approval or invoice in which quantities, amounts of items and total amounts are negative, and then sending the correct invoice
2. Alternatively, an invoice, approval or negative invoice can be sent which includes the differences in quantities and amounts between the correct invoice and the disputed invoice. Such a different corrective invoice or approval may contain items that fully compensate items of the disputed account with the corrected items.

Corrective invoices and approvals should relate to the original invoice.

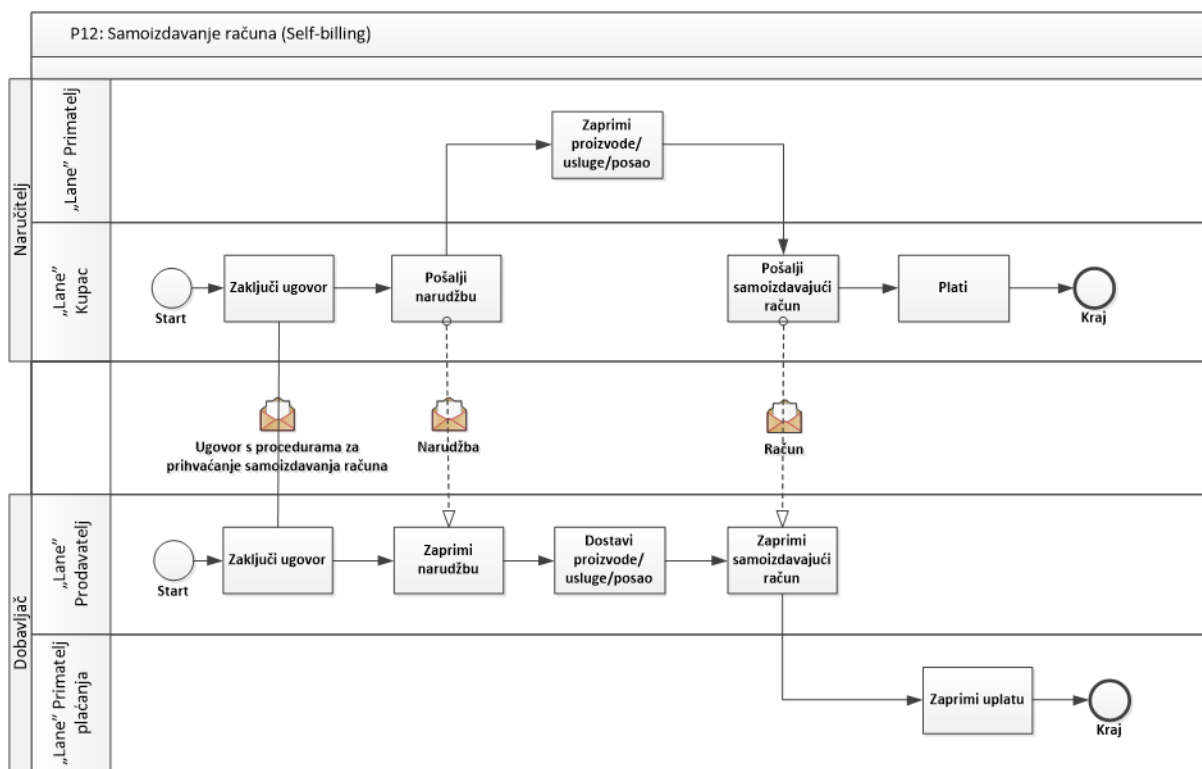
P11 Partial and final invoicing



In some industries, such as building and utility services, one or more partial invoices can be sent during the delivery period before the final invoice. Partial invoices can be charge estimates or requests for advance payment requests. In some cases, pre-payment requests do not include VAT amounts, but are only quoted in the final invoice.

The final invoice refers to the partial invoices.

P12 Self-invoicing



In the self-invoicing process, the buyer sends the account to the Seller. Both the Buyer and the Seller retain their relationship so that the invoice is still issued on behalf of the Seller. According to Directive 2006/112/EC, the invoice shall be designated as a self-issued invoice, and the requirements set out in Article 224 of the Directive shall be met. Invoices may only be implemented only if there is a prior agreement between the two parties and that there is a procedure for accepting each invoice of a taxpayer who supplies goods and services.

3.3 Functionalities supported by invoicing

An invoice can support functions associated with numerous (internal) business processes. The basic invoice model will support the following functions:

- Accounting
- Verify invoices through contracts, orders and deliveries of goods and services
- Reporting VAT
- Auditing
- Payment

Functions that are within this scope and therefore supported in the model are assigned an identifier (e.g. R1) and the functions are described.

3.3.1 Accounting

Recording business transactions into the financial accounts of an organization is one of the main purposes of an invoice. Within the scope of the basic model are the following:

- R1 It is necessary to provide document-level information that enables identification of a Payee that is not the Seller (all processes except P9).
- R2 Document-level information that enables posting on the debt and demand side (all processes).
- R3 Information at the level of individual invoice items that enables posting funds on the debit side (all processes).
- R4 Customer-specific billing information (account numbers) (all processes).

Outside the scope are:

- Invoice sub-items
- Information about posting at the level of invoice sub-items

3.3.2 Invoice verification

This process is part of the internal business controls of the Buyer. The invoice should refer to the original commercial transaction. Supporting invoice verification is a key function of an invoice. An invoice should provide sufficient information for seeking out relevant existing documentation, whether electronic or paper-based, such as:

- Relevant ordering form
- Contract
- The tender upon which the contract is based
- Buyer references
- Confirmation of receipt of goods and services

An invoice must also contain sufficient information allowing the invoice received to be forwarded to the responsible body, person or department, for control and approval.

In the scope of the model are:

- R5 Document-level information that enables traceability on a single related order (all processes except P2 and P5).
- R6 Invoice item-level information that allows traceability to a single related order (all processes except P2 and P5).
- R7 Document-level information that enables traceability to one contract and its corresponding tender (submission of bids) (all processes except P3 and P5).
- R8 Document-level reference of what is delivered to the Buyer (all processes).
- R9 Document-level information that enables traceability to an individual Shipper (process P7 and P8).
- R10 Document-level information that enables traceability to an individual receipt (P8 process).
- R11 Document-level information that enables traceability to a linked invoice that has been

- corrected (link to an invoice which issues authorization) receipt (process P10).
- R12 References to multiple partial invoices in a final invoice (for example, this can be the case in construction) receipt (process P12).
 - R13 Information that enables the invoice and related documents to be submitted to the responsible bodies, entities, individuals or departments for verification and approval (all processes).
 - R14 Information on the net price and the quantities on which item-level prices are based, to which further information can be added, such as gross price and discount price (all processes).
 - R15 Descriptive and encoded information regarding document-level discounts and charges, as well as at the item level (all processes).
 - R16 Information on charges, taxes not related to VAT, charges and fees, with associated tax information, which are not included in prices of items at the document level (all processes).
 - R17 Information on charges, taxes not related to VAT, charges and fees that constitute a taxable amount and are not included in the unit price in separate invoice items with the appropriate identifier and/or description (all processes).
 - R18 Information about item-level charges documented as part of the item price (all processes).
 - R19 Discount and charge amounts at the document and invoice item level (all processes).
 - R20 Text descriptions of invoiced goods and services at the invoice item level (all processes).
 - R21 Identification of invoiced goods and services by using the Seller's item number (Item Code) at the invoice item-level (all processes).
 - R22 Identification of invoiced goods and services by using the Buyer's item number (Item Code) at the invoice item level (all processes).
 - R23 Identification of invoiced goods and services by using a generally qualified item identifier at the invoice item level according to a Buyer and Seller agreement (all processes).
 - R24 Classification of invoiced goods and services using applicable classification identifiers and reference schemes according to a Buyer and Seller agreement at the invoice item level (all processes).
 - R25 Information on returned and approved returnable assets or packaging, such as pallets and packaging charges, are expressed as normal invoice items (all processes).
 - R26 Information about returnable assets listed as normal invoice items (all processes).
 - R27 Information on returned goods as normal invoice items (all processes).
 - R28 Descriptive information about the properties of goods and services at the invoice item level (all processes).
 - R29 Information about the country of origin of goods and services at the invoice item level (All Processes).
 - R30 The billing period of an invoice item at the invoice item level (P2 and P11 processes).

- R31 A delivery date at the document level (all processes).
- R32 A delivery location or address at the document level (all processes).
- R33 Identification of an invoiced object at the document and invoice item level (P2 process)
- R34 Delivery/accounting period at the document level (P2 and P11 processes).
- R35 Attached documents of limited file types (all processes).
- R36 Multiple attached or referenced document level documents (all processes).
- R37 VAT category and rate at the invoice item level (all processes).
- R38 Total VAT amounts by category at the document-level (all processes).
- R39 Quantity and net amount (excluding VAT) at the invoice item level (all processes).
- R40 All amounts at the document and invoice item level that make up the total amount of the invoice and payment amount (all processes).
- R41 A reference to a sales order issued by the Seller at the document level (all processes).
- R42 The percentage and amount of the basis for a discount/charge at the document and invoice item level (all processes).
- R44 Information that enables automatic verification of a received electronic invoice (all processes).

Outside the scope are:

- Reference to multiple related purchasing orders
- Reference to one or more linked item orders at the document level
- Reference to multiple item orders at the item level
- Reference to multiple contracts
- Reference to one or more price lists
- Reference to more than one shipment or delivery
- Reference to the exact delivery time
- Reference to one or more invoices, shipping and delivery notices, or items at the item level
- Reference to more than one receipt
- Reference to more than one item receipt at the item level
- Reference to one or more charge reports
- Reference to one or more invoices for pre-payment
- Reference to multiple sales orders (issued by a Seller)
- Sub-item charges and discounts
- Shipped quantities of goods and services if they differ from the invoiced quantities
- Ordered quantities of goods and services if they differ from the invoiced quantities
- Returned goods and services if they differ from the invoiced amount
- Encoded attributes of goods and services
- Encoded special qualitative information on goods and services
- Structured measurement values
- Serial numbers of goods and services

3.3.3 VAT reporting

An invoice is used to transfer VAT data from Seller to Buyer to allow both the Buyer and Seller to properly post and record VAT. The invoice must contain sufficient information to enable the Buyer or any auditor to determine whether the invoice is correct in regards to VAT.

The invoice must enable the VAT regime, calculation and tax description to be determined in accordance with European Directive 2006/112/EC and subsequent amendments. VAT reporting is applied to all processes.

Within the scope of application of the basic invoice model:

- R45 Data for fulfilling the requirements of the applicable VAT legislation and its calculation and reporting
- R46 Data on the due date of the VAT at the document level
- R47 Necessary elements for meeting the requirements of national VAT regulations applicable to invoices issued to domestic and foreign Buyers, such as the Seller's legal registration status
- R48 Support data for the following VAT usage cases:
 - Delivery invoices for which VAT is calculated
 - Invoices for deliveries for which VAT is not calculated on the basis of some reason for the exemption
 - Invoices for deliveries in which goods and services are excluded from VAT at the item level
 - Invoices for deliveries issued via transfer of tax liability
 - Invoices for intra-Community deliveries which are exempted and for which intra-Community acquisitions are to be made
 - - Invoices for deliveries outside the scope of Directive 2006/112/EC [2] (VAT-free invoices)
- R49 The total amount of VAT on the document level
- R50 The total taxable amount per the specific VAT rate at the document-level
- R51 Any additional information needed to support proof of VAT exemption in the event that VAT is not calculated, based on the reason for exemption at the document and invoice item level
- R52 The legal registration number and the VAT registration number of the Seller and the Buyer, and the VAT registration number of the Supplier's Tax Representative
- R53 The official postal address of the Buyer, the Seller and the Supplier's Tax Representative, as well as their place of business and registered headquarters
- R54 The currency of the invoice and the VAT accounting currency at the document level, if the VAT currency differs from the invoice currency
- R55 Code for exemption reasons at the document and item level.

Outside the application scope of the basic invoice model:

- Request for Refund (Directive 2008/9/EC [5])
- Structured information that is commonly referred to in the footnotes of business documents, such as:
 - the equity of the Seller
 - the legal type of Seller.

3.3.4 Auditing

Companies conduct their own auditing as a means of internal control or outside auditing done as a part of their legal obligations. Accounting is a regular, ongoing process, while auditing is a separate verification procedure to ensure that accounting is performed accurately. The auditing process sets specific requirements for invoices in terms of data. These requirements mainly relate to facilitating the verification of the credibility and integrity of accounting transactions. Audit requirements apply to all of the above processes.

Invoices that conform to the basic invoice model support the auditing process by providing enough information for:

- Identification of relevant Customer and Seller
- Identification of products and services that have been sold, including description, value and quantity
- Data linking invoices with their payment
- Data linking invoices with relevant documents, such as contracts and order forms.

Within the application scope of the basic invoice model:

R56 Sufficient information to support the audit process in relation to:

- Invoice identification
- Identification of the invoice date of issue
- Identification of goods and services sold, including their description, value and quantity
- The input data for linking invoices with their settlement
- The input data for linking invoices with relevant documents such as a contract, order and shipping note
- Information on the reason for correction of an invoice (process P10)

R57 Identification of the parties that fulfill the following invoice-level roles, including their legal names and addresses:

- The Seller (including the Seller's business name)
- The Buyer
- The Receiver (if different from the Buyer)
- The Payment Recipient (if different from the Seller)
- Supplier's Tax Representative.

Outside the application scope of the basic invoice model:

- Identification of the following:
 - The Carrier
 - The Creditor (if different from the Payment Recipient)

- The Debtor (if different from the Buyer)
- Identification of the Seller's services or business unit, which is issued by the Buyer
- The subtotal for parts of items.

3.3.5 Payment

An invoice is a payment claim. Invoice delivery may take place either before or after payment has been made. When an invoice is issued prior to payment, it is a payment order request, in which case the invoice usually contains the information that enables the Buyer to act in the role of Debtor to properly initiate a payment transfer, unless such information has already been pre-arranged by prior agreements or payment instructions that were delivered separately to the Buyer.

If an invoice is issued after payment, such as when the ordering process included payment instructions or credit card payment, over the internet, or by phone, the invoice may contain payment information for the purposes of facilitating Buyer-initiated invoice payment. The invoice may be partially paid prior to its issue, such as when paying for advance order confirmation.

Invoices conforming to the basic invoice template must identify the payment method for settling the invoice, and clearly state which payment method is required. These invoices must contain the necessary details to support bank transfers in accordance with SEPA for payments in euros and for relevant national payment practices for other currencies. Non-cash payments, direct debit payments and payment cards are within the scope of invoice payment in accordance with the basic invoice model.

Payment details are required in all processes.

Within the application scope of the basic invoice model:

- R58 Identification of settlement methods
- R59 The required amount due for payment
- R60 The due date of payment
- R61 The necessary data to support bank transfers in accordance with SEPA and national systems
- R62 The reference numbers and all other reference data to be included in the payment
- R63 The reference numbers and all other reference data to be included in the payment, in order to link the payment to the invoice
- R64 The data to connect the invoice with the payment card through which a settlement is reached
- R65 The basic data for the support of national payment systems in paying for domestic transactions
- R66 Information about the amount paid in advance
- R67 Invoicess that have a total amount of zero
- R68 Invoicess that have the total amount to pay of zero
- R69 Necessary details for direct debit support
- R70 Advance invoices.

Outside the application scope of the basic invoice model:

- Installment payments
- Referencing payments in advance
- Discounts for earlier payments as structured data
- Penalties for late payments as structured data
- Listed or referenced structured payment terms.

3.3.6 Inventory

Buyers sometimes use invoices for introducing goods into their inventory, as a substitute for more convenient documents, such as shipping notes or packing contents lists. Inventory management support is not within the scope of the basic invoice model, although it is recognized that data for other processes that are supported in the basic invoice model can be used to embed goods into the inventory.

Outside the application scope of the basic account model:

- Inventory management support data.

3.3.7 Delivery processes

Included business partners can use invoices for: order pick-up, delivery instructions, and delivery confirmation as a replacement for more convenient documents such as delivery instructions, shipping documents, or packing list. However, specific support for delivery processes is not within the scope of application of the basic invoice model, so other appropriate electronic documents should be used.

Outside the application scope of the basic invoice model:

- Data to support the delivery processes
- Delivery terms.

3.3.8 Customs clearance

When goods pass through the customs clearance procedure, important information about the goods being sold can be obtained from an invoice. The clearance procedure may also require special data such as the origin of the goods, materials used and other data that may affect the classification and calculation of import duties and taxes. For the purposes of customs clearance, the invoice may also contain the customs classification itself.

The basic invoice model is generally not intended to explicitly support customs clearance processes, although the data specified for other processes that are supported by the invoice can be used for the purpose of customs clearance.

Outside the application scope of the basic invoice model:

- Special support for customs clearance.

3.3.9 Marketing

Invoices can be used to deliver marketing messages to the Buyer in the form of text or images, but no specific marketing information is within the scope of the basic invoice model.

Outside the application area of the basic invoice model:

- special marketing support.

4 Semantic model

4.1 Basic Business Terms

ID	Business term	Description	Note on use	Data type	Cardinality
	Lane UBL Invoice Lane UBL CreditNote (Approval)				Remark
BT-1	Invoice number	Unique invoice identification	The required number in Article 226, paragraph 2 Of Directive 2006/112/EC [2], which uniquely identifies an Invoice in the commercial context, timing, operating systems and records of the Seller. It can be based on one or more series of numbers that may include alphanumeric characters. No identification scheme should be used.	identifier	1..1
	/Invoice/cbc:ID /CreditNote/cbc:ID				
BT-2	Invoice Issue Date	Date when invoice was issued.		Date	1..1
	/Invoice/cbc:Issued /CreditNote/cbc:Issued				
BT-3	Invoice Type Code	The code that determines the functional type of the invoice	Business invoices and approvals are defined according to entries in the UNTDID 1001 codebook [6]. If applicable, other UNTDID 1001 [6] entries may also be used for specific invoices or approvals.	Code	1..1
	/Invoice/cbc:InvoiceTypeCode /CreditNote/cbc:CreditNoteTypeCode				
BT-5	Invoice Currency Code	The currency in which all the invoice amounts are listed except the total amount of VAT in the accounting currency.	Only one currency will be used on an invoice, except for the total amount of VAT in the accounting currency (BT-111) in accordance with Article 230 of Directive 2006/112/EC on VAT. Lists of valid currencies are registered with ISO 4217 Maintenance Agency "Codes for representing currencies and funds".	Code	1..1

ID	Business term	Description	Note on use	Data type	Cardinality
	Lane UBL Invoice Lane UBL CreditNote (Approval)				Remark
	/Invoice/cbc:DocumentCurrencyCode /CreditNote/cbc:DocumentCurrencyCode				
BT-6	Currency Code of VAT Calculation	Currency used for VAT calculation and reporting purposes accepted or required in the Seller's country.	<p>It is used in combination with the total amount of VAT in the accounting currency (BT-111) when the currency code for VAT calculation differs from the invoice currency.</p> <p>Lists of valid currencies are registered with ISO 4217 Maintenance Agency, "Codes for representing currencies and funds". For more information, see Article 230 of Council Directive 2006/112/EC [2].</p>	Code	0..1
	/Invoice/cbc:TaxCurrencyCode /CreditNote/cbc:TaxCurrencyCode				
BT-7	VAT Date Effective	Date when VAT becomes applicable to the Seller and Buyer, to the extent that this date may be determined and different from the date of issue of the invoice in accordance with the VAT Directive.	<p>The date on which a tax becomes effective is usually the date of delivery of goods or services ("basic tax point"). There are some variations.</p> <p>For more information, see Article 226 (7) of Council Directive 2006/112/EC [2].</p> <p>This element is required if the date on which the VAT becomes effective differs from the date of issue of the invoice.</p> <p>The Buyer and Seller should both use the same date as the one provided by the Seller.</p>	Date	0..1
	/Invoice/cbc:TaxPointDate /CreditNote/cbc:TaxPointDate				
BT-8	Code for VAT Effective Date	The code for the date when VAT becomes effective for the Seller and Buyer.	<p>The code should distinguish the following entries from UNTDID 2005 [6]:</p> <ul style="list-style-type: none"> • Date of invoice • Delivery date, actual • Payment Date <p>The date code on which the VAT comes into effect is used if the date on which the VAT becomes effective is not known when issuing the invoice. The use of BT-8 and BT-7 is mutually exclusive.</p>	Code	0..1
	/Invoice/cac:InvoicePeriod/cbc:DescriptionCode /CreditNote/cac:InvoicePeriod/cbc:DescriptionCode				
BT-9	Payment Due Date	Date when payment is due.	The payment due date reflects the due date of the net payment. For partial (installment) payments, the	Date	0..1

ID	Business term	Description	Note on use	Data type	Cardinality
	Lane UBL Invoice Lane UBL CreditNote (Approval)				Remark
			first net payment due date is stated. Applicable descriptions of the more complex payment terms can be found in BT-20.		
	/Invoice/cbc:Dued /CreditNote/cac:PaymentMeans/cbc:PaymentDueDate				
BT-10	Buyer Reference	Identifier assigned by the Buyer for internal routing purposes.	This Identifier defines the Buyer (e.g. Contact ID, department, office id, project code), but is provided by the Seller in the invoice	Text	0..1
	/Invoice/cbc:BuyerReference /CreditNote/cbc:BuyerReference				
BT-11	Project Reference	Identification of the project to which the invoice relates		Reference to a document	0..1
	/Invoice/cac:ProjectReference/cbc:ID /CreditNote/cac:AdditionalDocumentReference/cbc:ID				
BT-12	Contract Reference	Identification of the contract.	The contract identifier must be unique in the context of a specific trade relationship and for a certain period of time	Reference to a document	0..1
	/Invoice/cac:ContractDocumentReference/cbc:ID /CreditNote/cac:ContractDocumentReference/cbc:ID				
BT-13	Purchase Order Reference	Identifier of the specified Purchase Order, issued by the Buyer.		Reference to a document	0..1
	/Invoice/cac:OrderReference/cbc:ID /CreditNote/cac:OrderReference/cbc:ID				
BT-14	Sales Order Reference	The Sales Order Reference Identifier issued by the Seller.		Reference to a document	0..1
	/Invoice/cac:OrderReference/cbc:SalesOrderID /CreditNote/cac:OrderReference/cbc:SalesOrderID				
BT-15	Receipt Reference	The receipt reference identifier.		Reference to a document	0..1
	/Invoice/cac:ReceiptDocumentReference/cbc:ID /CreditNote/cac:ReceiptDocumentReference/cbc:ID				
BT-16	Despatch Note Reference	The shipping note reference identifier.		Reference to a document	0..1
	/Invoice/cac:DespatchDocumentReference/cbc:ID /CreditNote/cac:DespatchDocumentReference/cbc:ID				
BT-17	Request for a Bid or Partial Bid	Identification of a request for a bid or identification of a	In some countries, reference must be made to the bid request that led	Reference to a	0..1

ID	Business term	Description	Note on use	Data type	Cardinality
	Lane UBL Invoice Lane UBL CreditNote (Approval)				Remark
	Reference	partial bid to which the invoice relates.	to the contract.	document	
	/Invoice/cac:OriginatorDocumentReference/cbc:ID /CreditNote/cac:OriginatorDocumentReference/cbc:ID				
BT-18	Invoiced Item Identifier	The Item identifier upon which the invoice given by the Seller is based	This can be a subscriber number, a phone number, a spatial measurement, a vehicle, a person, etc. as required.	identifier	0..1
	/Invoice/cac:AdditionalDocumentReference/cbc:ID /CreditNote/cac:AdditionalDocumentReference/cbc:ID				With DocumentTypeCode=130
	Schema Identifier	Identifier of the identification scheme of the Invoiced Item identifier.	If it is unclear to the recipient which identifier schema is used, a conditional schema identifier must be selected from the UNTDID 1153 census list [6].		0..1
	/Invoice/cac:AdditionalDocumentReference/cbc:ID/@ schemeID /CreditNote/cac:AdditionalDocumentReference/cbc:ID/@ schemeID				
BT-19	Charge Center	The textual value that determines where the relevant data will be entered in the Buyer's financial accounts.		Text	0..1
	/Invoice/cbc:AccountingCharge /CreditNote/cbc:AccountingCharge				
BT-20	Payment Terms	A textual description of payment terms that applies to the amount due for payment (including a description of possible penalties).	This element can include multiple rows and more conditions (payments).	Text	0..1
	/Invoice/cac:PaymentTerms/cbc:Note /CreditNote/cac:PaymentTerms/cbc:Note				

BT-1 Invoice number

Business rule	Description
BR-2	The invoice must have an account number (BT-1).

Example of use:

<cbc:ID>120-221-1</cbc:ID>

BT-2 Invoice issue date

Business rule	Description
BR-3	The invoice must be dated (BT-2).

Example of use:

```
<cbc:IssueDate>2018-01-31</cbc:IssueDate>
```

The date is entered in the format yyyy-MM-dd

BT-3 Invoice Type Code

Business rule	Description
BR-4	An invoice must have an invoice type code (BT-3).

Example of use:

```
<cbc:InvoiceTypeCode>380</cbc:InvoiceTypeCode>
```

The codes from the UNTDID 1001 list are used. The most commonly used billing codes are:

82 - Invoice for Measured Services

325 – Pre-invoice

326 – Partial invoice

380 - Commercial invoice

381 - Approval

383 - Debit

384 - Corrective invoice

386 - Advance payment invoice

394 - Leasing invoice

BT-5 Invoice currency code

Business rule	Description
BR-5	Invoices must have an invoice currency code (BT-5).

Example of use:

```
<cbc:DocumentCurrencyCode>HRK</cbc:DocumentCurrencyCode>
```

The codes from the ISO 4217 list are used .The complete list is in the appendices.

BT-6 Currency code of the invoiced VAT

Example of use:

```
<cbc:TaxCurrencyCode>HRK</cbc:TaxCurrencyCode>
```

The codes from the ISO 4217 list are used. The entire list is in the add-ons.

BT-7 VAT effective date

Example of use:

```
<cbc:TaxPointDate>2018-01-31</cbc:TaxPointDate>
```

The date is entered in the format yyyy-MM-dd

BT-8 Code for VAT effective date

Example of use:

```
<Cac:InvoicePeriod>  
  <Cbc:DescriptionCode>3</cbc:DescriptionCode>  
</Cac:InvoicePeriod>
```

The codes from the UNTDID 2005 list are used:

- 3 – Invoice issue date
- 35 - Date of actual delivery
- 432 - Payment Date

BT-9 Payment due date

Business rule	Description
NO-CO-25	In case a positive amount is due for payment (BT-115), either the payment due date (BT-9) or payment terms (BT-20) must be specified.

Example of use:

```
<cbc:DueDate>2018-02-28</cbc:DueDate>
```

The date is entered in the format yyyy-mm-dd

BT-10 Buyer reference

Example of use:

```
<cbc:BuyerReference>buyer-0001</cbc:BuyerReference>
```

BT-11 Project reference

Example of use:

```
<Cac:ProjectReference>  
  <Cb:ID>Project-0001</cb:ID>  
</Cac:ProjectReference>
```

BT-12 Contract reference

Example of use:

```
<Cac:ContractDocumentReference>  
  <Cb:ID>contract-0001</cb:ID>  
</Cac:ContractDocumentReference>
```

BT-13 Order form reference

Example of use:

```
<Cac:OrderReference>  
  <Cb:ID>Order-0001</cb:ID>  
</Cac:OrderReference>
```

BT-14 Sales order reference

Example of use:

```
<Cac:OrderReference>  
  <Cb:SalesOrderID>sales-order-0001</cb:SalesOrderID>  
</Cac:OrderReference>
```

BT-15 Receipt reference

Example of use:

```
<Cac:ReceiptDocumentReference>  
  <Cb:ID>receipt-0001</cb:ID>  
</Cac:ReceiptDocumentReference>
```

BT-16 Dispatch note reference

Example of use:

```
<Cac:DespatchDocumentReference>  
  <Cb:ID>delivery-0001</cb:ID>  
</Cac:DespatchDocumentReference>
```

BT-17 Request for a bid or partial bid reference

Example of use:

```
<Cac:OriginatorDocumentReference>  
  <Cb:ID>bid-0001</cb:ID>  
</Cac:OriginatorDocumentReference>
```


BT-18 Invoiced item identifier

Example of use:

```
<Cac:AdditionalDocumentReference>
  <cbc:IDschemeID="AGU">repository-0001</cbc:ID>
  <Cbc:DocumentTypeCode>130</cbc:DocumentTypeCode>
</Cac:AdditionalDocumentReference>
```

If the schemeID is used, the code from the list UNTDID 1153 is used. The whole list is in the add-ons.

BT-19 Charge Center

Example of use:

```
<Cbc:AccountingCharge>place-slag-0001</cbc:AccountingCharge>
```

BT-20 Payment terms

Business rule	Description
NO-CO-25	In case a positive amount is due for payment (BT-115), either the payment due date (BT-9) or payment terms (BT-20) must be specified.

Example of use:

```
<Cbc:AccountingCharge>place-slag-0001</cbc:AccountingCharge>
```

BG-1 Invoice note

ID	Business term	Description	Note on use	Data type	Cardinality
	Lane UBL Invoice Lane UBL CreditNote (Approval)				Remark
BG-1	INVOICE NOTE	A set of business terms for providing textual notes that are relevant to the invoice along with indicating the subject of the note.			0..n
BT-21	Item Code (heading) of textual notes	Item (heading) Text Notes in BT-22.	Select from entries in UNTDID 4451 [6].	Text	0..1
	/Invoice/cbc:Note /CreditNote/cbc:Note				Use # item code #
BT-22	Invoice Note	A text note that provides unstructured information relevant to	For example, the reason for any correction or allocation note in case the	Text	1..1

ID	Business term	Description	Note on use	Data type	Cardinality
	Lane UBL Invoice Lane UBL CreditNote (Approval)				Remark
		an invoice as a whole.	invoice is itemized		
	/Invoice/cbc:Note /CreditNote/cbc:Note				

BT-21 Item code (heading) notes

Example of use:

```
<cbc:Note>Unstructured text notes#AAI#</cbc:Notes>
```

BT-22 Note

Example of use:

```
<cbc:Note>Operator tag:operator1</cbc:Note>
<cbc:Note>Release Time:15:02:23</cbc:Notes>
<cbc:Note>JIR: 66d0d0d1-3834-466f-a632-995ce32547b8</cbc:Note>
<cbc:Note>ZKI:efc9303e849c070c5382198c7c154610</cbc:Notes>
<cbc:Note>Responsible person:Name and surname</cbc:Notes>
<cbc:Note>Applying the Tax Procedure to the Charged Fee</cbc:Note>
<cbc:Notes>We calculate default interest on your account if your account is not paid within
the</cbc:Note>
```

Important!!!

Since there are no terms that are mandatory for entry in Albania (invoice issue time, operator labels, JIR, and ZKI in fiscalization), an invoice note is used as shown in the example. Time is entered in hh:mm:ss format.

BG-2 Process control

ID	Business term	Description	Note on use	Data type	Cardinality
	Lane UBL Invoice Lane UBL CreditNote (Approval)				Remark
BG-2	PROCESS CONTROL	A set of business terms that provide information about the business process and the rules that apply to the invoice document.			1..1
BT-23	Business Process	Identifies the context of the business process	Specified by the Buyer	Text	0..1

ID	Business term	Description	Note on use	Data type	Cardinality
	Lane UBL Invoice Lane UBL CreditNote (Approval)				Remark
	Type	in which the transaction occurs, in order to allow the Buyer to process an invoice appropriately.			
	/Invoice/cbc:ProfileID /CreditNote/cbc:ProfileID				
BT-24	Identifier Specifications	Identification of specifications that contain the total set of semantic content rules, cardinalities and business rules with which the information contained in the document instance is consistent.	This identifies conformity or compliance with this document. In accordance with your invoices, please indicate:urn:cen.eu:en16931:2017. Invoices conforming to user specifications can identify the user specifications here. No identification scheme should be used.	identifier	1..1
	/Invoice/cbc:CustomizationID /CreditNote/cbc:CustomizationID				

BT-23 Type of business process

Example of use:

```
<Cbc:ProfileID>P1</cbc:ProfileID>
```

It is recommended to use P1 to P12 supported business processes from Chapter [3.2 Supported Business Process Requirements](#) .

BT-24 Specification identifier

Business rule	Description
BR-1	An invoice must have a specification identifier (BT-24).

Example of use:

```
<cbc:CustomizationID>urn:cen.eu:en16931:2017#compliant#urn:akshi.al:2019:1.0</cbc:CustomizationID>
```

or

```
<Cbc:CustomizationID>urn:cen.eu:en16931:2017</cbc:CustomizationID>
```

If the invoice conforms to EN 16931, enter urn:cen.eu:en16931:2017. If the invoice is matched to additional specifications (such as this document), use the specification tag, that is, urn:cen.eu:en16931:2017#compliant#urn:akshi.al:2019:1.0.

BG-3 Reference to a previous invoice

ID	Business term	Description	Note on use	Data type	Cardinality
	Lane UBL Invoice Lane UBL CreditNote (Approval)				Remark
BG-3	REFERENCE TO A PREVIOUS INVOICE	A set of business terms that provide information about one or more previous invoices.	Used in case: <ul style="list-style-type: none"> a previous invoice has been corrected previous partial invoices are referred to on the final invoice previous advance payments are referenced to on the final invoice 		0..n
	/Invoice/cac:BillingReference/cac:InvoiceDocumentReference /CreditNote/cac:BillingReference/cac:InvoiceDocumentReference				
BT-25	Reference to a previous invoice	Identification of an invoice previously sent by the Seller.		Reference to a document	1..1
	/Invoice/cac:BillingReference/cac:InvoiceDocumentReference/cbc:ID /CreditNote/cac:BillingReference/cac:InvoiceDocumentReference/cbc:ID				
BT-26	Issue date of previous invoice	The date when the previous invoice was issued.	The date of issue of the previous invoice must be specified if the previous invoice identifier is not unique.	Date	0..1
	/Invoice/cac:BillingReference/cac:InvoiceDocumentReference/cbc:Issued /CreditNote/cac:BillingReference/cac:InvoiceDocumentReference/cbc:Issued				

BT-25 Reference to a previous invoice

Business rule	Description
BR-55	Any reference to a previous invoice (BG-3) must have reference to the previous invoice (BT-25).

Example of use:

```

<Cac:BillingReference>
  <Cac:InvoiceDocumentReference>
    <Cbc:ID>120-220-1</cbc:ID>
  </cac:InvoiceDocumentReference>

```

</Cac:BillingReference>

Date is written in yyyy-MM-dd format

BT-26 Issue date of previous invoice

Example of use:

```
<Cac:BillingReference>
  <Cac:InvoiceDocumentReference>
    <Cbc:ID>120-220-1</cbc:ID>
    <Cbc:Issued>31/12/2017</cbc:Issued>
  </cac:InvoiceDocumentReference>
</Cac:BillingReference>
```

BG-4 Seller

ID	Business term	Description	Note on use	Data type	Cardinality
	Lane UBL Invoice Lane UBL CreditNote (Approval)				Remark
BG-4	SELLER	A set of business terms that provide information about the Seller.			1..1
	/Invoice/cac:AccountingSupplierParty /CreditNote/cac:AccountingSupplierParty				
BT-27	Seller's Name	Complete formal name by which the Seller is entered in the national register of legal persons, either as a taxpayer or otherwise trading as a person or persons.		Text	1..1
	/Invoice/cac:AccountingSupplierParty/cac:Party/cac:PartyLegalEntity/cbc:RegistrationName /CreditNote/cac:AccountingSupplierParty/cac:Party/cac:PartyLegalEntity/cbc:RegistrationName				
BT-28	Seller's Trade Name	The name by which the Seller is recognized, other than the formal Seller Name (also known as the Company Name).	This can be used if it differs from the Seller name.	Text	0..1
	/Invoice/cac:AccountingSupplierParty/cac:Party/cac:PartyName/cbc:Name /CreditNote/cac:AccountingSupplierParty/cac:Party/cac:PartyName/cbc:Name				
BT-29	Seller Identifier	Identification of Seller.	For many systems, Seller's identifier is key information. Multiple vendor identifiers can be assigned or specified. They can be distinguished by using different identification	identifier	0..n

ID	Business term	Description	Note on use	Data type	Cardinality
	Lane UBL Invoice Lane UBL CreditNote (Approval)				Remark
			schemes. If no Scheme is specified, it must be known to Buyer and Seller.		
	/Invoice/cac:AccountingSupplierParty/cac:Party/cac:PartyIdentification/cbc:ID /CreditNote/cac:AccountingSupplierParty/cac:Party/cac:PartyIdentification/cbc:ID				
	Schema identifier	Identifier of the identification scheme of the Seller identifier.	If used, the identifier of the identification scheme will be selected from the list published by the ISO 6523 maintenance agency.		0..1
	/Invoice/cac:AccountingSupplierParty/cac:Party/cac:PartyIdentification/cbc:ID/@schemeID /CreditNote/cac:AccountingSupplierParty/cac:Party/cac:PartyIdentification/cbc:ID/@schemeID				
BT-30	Seller's Legal Registration Identifier	Officially issued identifier which serves to identify the Seller as a legal entity or a natural person.	If no identification scheme is specified, it must be known to the Buyer and Seller.		
	/Invoice/cac:AccountingSupplierParty/cac:Party/cac:PartyLegalEntity/cbc:CompanyID /CreditNote/cac:AccountingSupplierParty/cac:Party/cac:PartyLegalEntity/cbc:CompanyID				
	Schema identifier	Identifier of Identification Scheme for a Seller's legal registration Identifier.	If used, the identification scheme is selected from the list published by the ISO 6523 maintenance agency.		0..1
	/Invoice/cac:AccountingSupplierParty/cac:Party/cac:PartyLegalEntity/cbc:CompanyID/@schemeID /CreditNote/cac:AccountingSupplierParty/cac:Party/cac:PartyLegalEntity/cbc:CompanyID/@schemeID				
BT-31	Seller VAT Identifier	Seller's VAT identifier.	VAT number with country code prefix .A supplier registered as a taxpayer must include his VAT number, unless he or she uses a tax representative.	identifier	0..1
	/Invoice/cac:AccountingSupplierParty/cac:Party/cac:PartyTaxScheme/cbc:CompanyID /CreditNote/cac:AccountingSupplierParty/cac:Party/cac:PartyTaxScheme/cbc:CompanyID				With cac:Taxscheme/cbc:ID="VAT"
BT-32	Seller Tax Registry Identifier	Local Identification of the Seller (Defined by the Seller's Address) for taxation or reference,	This information may affect how the Buyer settles the payment (such as Social Security fees). For example, in some countries, if the Seller is not	identifier	0..1

ID	Business term	Description	Note on use	Data type	Cardinality
	Lane UBL Invoice Lane UBL CreditNote (Approval)				Remark
		which allows the Seller to indicate their registered tax status.	registered as a taxpayer, the Buyer is required to retain the charge of taxes and pay it on behalf of the Seller.		
	/Invoice/cac:AccountingSupplierParty/cac:Party/cac:PartyTaxScheme/cbc:CompanyID /CreditNote/cac:AccountingSupplierParty/cac:Party/cac:PartyTaxScheme/cbc:CompanyID				With cac:Taxscheme/cbc:ID!= "VAT"
BT-33	Additional legal information about the Seller	Additional legal information relevant to the Seller.	Such as core capital.	Text	0..1
	/Invoice/cac:AccountingSupplierParty/cac:Party/cac:PartyLegalEntity/cbc:CompanyLegalForm /CreditNote/cac:AccountingSupplierParty/cac:Party/cac:PartyLegalEntity/cbc:CompanyLegalForm				
BT-34	Seller's Electronic Address	Identifies the Seller's email address to which an account-level response can be provided		identifier	1..1
	/Invoice/cac:AccountingSupplierParty/cac:Party/cbc:EndpointID /CreditNote/cac:AccountingSupplierParty/cac:Party/cbc:EndpointID				
	Schema identifier	Identifier schema of the electronic address of the Seller.	The schema identifier should be selected from the list maintained by the Connecting Europe Facility (CEF).		1..1
	/Invoice/cac:AccountingSupplierParty/cac:Party/cbc:EndpointID/@schemeID /CreditNote/cac:AccountingSupplierParty/cac:Party/cbc:EndpointID/@schemeID				

Examples of use:

```

<Cac:AccountingSupplierParty>
  <Cac:Party>
    <cbc:EndpointID schemeID="9923">12345678901</cbc:EndpointID>
    <Cac:PartyIdentification>
      <cbc:ID>9923:12345678901</cbc:ID>
    </Cac:PartyIdentification>
    CAC:PartyName>
      <cbc:Name>Supervisory Board</cbc:Name>
    </Cac:PartyName>
    ...
  <Cac:PartyTaxScheme>
    <cbc:CompanyID>AL12345678901</cbc:CompanyID>
    <Cac:TaxScheme>
      <cbc:ID>VAT</cbc:ID>
    </Cac:TaxScheme>
  </Cac:PartyTaxScheme>

```

```

    <Cac:PartyLegalEntity>
      <cbc:RegistrationName>Company Ltd.</cbc:RegistrationName>
      <cbc:CompanyID>012345678</cbc:CompanyID>
      <cbc:CompanyLegalForm>Company Ltd. established at the Commercial Court in
      Tirana, share capital of 20,000.00 ALL, Director Behar
      Shehu</cbc:CompanyLegalForm>
    </Cac:PartyLegalEntity>
    ...
  </cac:Party>
</Cac:AccountingSupplierParty>

```

BT-27 Seller name

Business rule	Description
BR-6	An invoice must include the Seller's name (BT-27).

Example of use:

```

<Cac:AccountingSupplierParty>
  <Cac:Party>
    ...
    <Cac:PartyLegalEntity>
      <cbc:RegistrationName>Company Ltd.</cbc:RegistrationName>
      ...
    </Cac:PartyLegalEntity>
    ...
  </cac:Party>
</Cac:AccountingSupplierParty>

```

BT-28 Seller Trade name

Example of use:

```

<Cac:AccountingSupplierParty>
  <Cac:Party>
    ...
    <Cac:PartyName>
      <cbc:Name>Brand Company</cbc:Name>
    </Cac:PartyName>
    ...
  </cac:Party>
</Cac:AccountingSupplierParty>

```

BT-29 Seller Identifier

Business rule	Description
BR-CO-26	In order for the Buyer to automatically identify the Seller, the Seller Identifier (BT-29), the Seller's Legal Registration Identifier (BT-30) and/or VAT Identification Number (BT-31) must be specified.

Example of use (see also BT-34):

- 1) The seller uses the identification scheme from the ISO 6523 list (e.g.GLN)

```

<Cac:AccountingSupplierParty>
  <Cac:Party>
    ...

```



```

    <Cac:PartyIdentification>
      <cbc:ID schemaID="0088">5305123456789</cbc:ID>
    </cac:PartyIdentification>
    ...
  </cac:Party>
</Cac:AccountingSupplierParty>

```

When using the identification scheme (schemeID), only entries from the ISO/IEC 6523 lists (e.g. GLN=0088 from the example).

2) The seller uses a PIN for identification purposes

```

<Cac:AccountingSupplierParty>
  <Cac:Party>
    ...
    <Cac:PartyIdentification>
      <cbc:ID>9923:12345678901</cbc:ID>
    </cac:PartyIdentification>
    ...
  </cac:Party>
</Cac:AccountingSupplierParty>

```

In this case, the prefix 9934 is added to the PIN, which is the identifier of the identification scheme defined in the CEF Electronic Address Scheme code list (EAS) (<https://ec.europa.eu/cefdigital/wiki/display/SDBX/Code+lists#Codelists-1>) in its ISO/IEC 6523 extension, and identification scheme identifier 9923 indicates AL:VAT. In this case the schemeID is not used because it is not part of the ISO/IEC 6523 list.

3) The Seller uses business units for identification purposes

```

<Cac:AccountingSupplierParty>
  <Cac:Party>
    ...
    <Cac:PartyIdentification>
      <cbc:ID>9923:12345678901 ::A199:12345</cbc:ID>
    </cac:PartyIdentification>
    ...
  </cac:Party>
</Cac:AccountingSupplierParty>

```

In this case, a PIN plus an additional business unit identifier is used, where "12345" is the internal code of the business unit within the Seller's system.

BT-30 Seller's legal registration identifier (Identification Number)

Business rule	Description
BR-CO-26	In order for the Buyer to automatically identify the Seller, the Seller Identifier (BT-29), Seller's Legal Registration Identifier (BT-30) and/or VAT Identification Number (BT-31) must be specified.

Example of use:

```

<Cac:AccountingSupplierParty>
  <Cac:Party>
    ...
    <Cac:PartyLegalEntity>
      <cbc:RegistrationName>Company Ltd.</cbc:RegistrationName>
      <cbc:CompanyID>08123456</CompanyID>
    </cac:PartyLegalEntity>
  </cac:Party>
</Cac:AccountingSupplierParty>

```

```

        </cac:PartyLegalEntity>
        ...
    </cac:Party>
</Cac:AccountingSupplierParty>

```

When using the identification scheme (schemeID), only entries from the ISO/IEC 6523 list can be used.

BT-31 Seller's VAT Identifier (Tax Number)

Business rule	Description
BR-CO-9	The VAT identification number of the Seller (BT-31), the VAT identification number of the Seller's Tax Representative (BT-63) and the VAT identification number of the Buyer (BT-48) must have an ISO code prefix ISO 3166-1 alpha-2 through which the issuing country can identify them. Despite this, Greece can use the prefix "EL"
BR-CO-26	In order for the Buyer to automatically identify the Seller, the Seller Identifier (BT-29), Seller's legal registration identifier (BT-30) and/or VAT identification number (BT-31) must be specified.
BR-S-2	An invoice containing invoice items (BG-25) in which the VAT category code of items (BT-151) is ""Standard rated" must include the Seller's VAT identification number (BT-31), Seller tax registration identifier (BT-32) and/or the Seller's Tax Representative identification (BT-63)
BR-S-3	An invoice containing document-level discounts (BG-20) where the VAT category code of the document-level discount (BT-95) is "Standard rated" must include the VAT identification number of the Seller (BT-31), the Seller's tax registration identifier (BT-32) and/or the VAT identification number of the Seller's Tax Representative (BT-63).
BR-S-4	An invoice containing document-level charges (BG-21) where the VAT category code of the document-level charge (BT-102) is "Standard rated" must include the VAT identification number of the Seller (BT-31), the Seller's tax registration identifier (BT-32) and/or the VAT Identification Number of the Seller's Tax Representative (BT-63).
BR-Z-2	An invoice containing an invoice item for which the VAT category code of invoiced items (BT-151) is "Zero rated" must include the Seller's VAT identification number (BT-31), Seller tax registration identifier (BT-32) and/or VAT Identification number of Seller's Tax Representative (BT-63)
BR-Z-3	An invoice containing document-level discounts (BG-20) where the VAT category code of the document-level discount (BT-95) is "Zero rated" must include the Seller's VAT identification number (BT-31), Seller tax registration identifier (BT-32) and/or VAT Identification number of Seller's Tax Representative (BT-63).
BR-Z-4	An invoice containing document-level charges where the VAT category code of the document-level charges (BT-102) is "Zero rated" must include the Seller's VAT identification number (BT-31), Seller tax registration identifier (BT-32) and/or VAT Identification number of Seller's Tax Representative (BT-63).
BR-E-2	An invoice containing an invoice item (BG-25) where the VAT category code of the invoiced item (BT-151) is "Exempt from VAT" must include the Seller's VAT identification number (BT-31), Seller tax registration identifier (BT-32) and/or VAT Identification number of Seller's Tax Representative (BT-63).
BR-E-3	An invoice containing document-level discounts (BG-20) where the VAT category code of the document-level discount (BT-95) is "Exempt from VAT" must include the Seller's VAT identification number (BT-31), Seller tax registration identifier (BT-32) and/or VAT Identification number of Seller's Tax Representative (BT-63).
BR-E-4	An invoice containing document-level charges (BG-21), where the VAT category code of the document-level charges (BT-102) is "exempt from VAT" must include the Seller's VAT identification number (BT-31), Seller tax identifier (BT-32) and/or VAT Identification number of Seller's Tax Representative (BT-63).

Business rule	Description
BR-AE-2	An invoice containing an invoice item (BG-25) where the VAT category code of the invoiced item (BT-151) is "Reverse charge" must include the Seller's VAT identification number (BT-31), Seller tax registration identifier (BT-32) and/or VAT Identification number of Seller's Tax Representative (BT-63) and the VAT identification number of the Buyer (BT-48) and/or the Buyer's legal registration identifier (BT-47).
BR-AE-3	An invoice containing document-level discounts (BG-20) where the VAT category code of the document-level discount (BT-95) is "Reverse charge" must include the Seller's VAT identification number (BT-31), Seller tax registration identifier (BT-32) and/or VAT Identification number of Seller's Tax Representative (BT-63) and the VAT identification number of the Buyer (BT-48) and/or the Buyer's legal registration identifier (BT-47).
BR-AE-4	An invoice containing document-level charges (BG-21) where the VAT category code of the document-level charges (BT-102) is "Reverse charge" must include the Seller's VAT identification number (BT-31), Seller tax registration identifier (BT-32) and/or VAT Identification number of Seller's Tax Representative (BT-63) and the VAT identification number of the Buyer (BT-48) and/or the Buyer's legal registration identifier (BT-47).
BR-IC-2	An invoice containing an invoice item (BG-25) where the VAT category code of the invoiced item (BT-151) is "Intra-community supply" must include the Seller's VAT identification number (BT-31), and/or VAT Identification number of Seller's Tax Representative (BT-63) and the VAT identification number of the Buyer (BT-48)
BR-IC-3	An invoice containing a document-level discount (BG-20) where the VAT category code of the document-level discount (BT-95) is "Intra-community supply" must include the Seller's VAT identification number (BT-31), or VAT Identification number of Seller's Tax Representative (BT-63) and the VAT identification number of the Buyer (BT-48)
BR-IC-4	An invoice containing document-level charges (BG-21) where the VAT category code of the document-level charges (BT-102) is "Intra-community supply" must include the Seller's VAT identification number (BT-31), or VAT Identification number of Seller's Tax Representative (BT-63) and the VAT identification number of the Buyer (BT-48)
BR-G-2	An invoice containing an invoice item (BG-25) where the VAT category code of the invoiced item (BT-151) is "Export outside the EU" must include the Seller's VAT identification number (BT-31), or VAT Identification number of Seller's Tax Representative (BT-63)
G-BR-3	An invoice containing a document-level discount (BG-20) where the VAT category code of the document-level discount (BT-95) is "Export outside the EU" must include the Seller's VAT identification number (BT-31), or VAT Identification number of Seller's Tax Representative (BT-63)
BR-G-4	An invoice containing document-level charges (BG-21) where the VAT category code of the document-level charges (BT-102) is "Export outside the EU" must include the Seller's VAT identification number (BT-31), or VAT Identification number of Seller's Tax Representative (BT-63)
BR-A-2	An invoice containing an invoice item (BG-25) where the VAT category code of the invoiced item (BT-151) is "Not subject to VAT" should not include the Seller's VAT identification number (BT-31), VAT Identification number of Seller's Tax Representative (BT-63) or the Buyer's VAT identification number (BT-46).
BR-A-3	An invoice containing a document-level discount (BG-20) where the VAT category code of the document-level discount (BT-95) is "Not subject to VAT" should not include the Seller's VAT identification number (BT-31), VAT Identification number of Seller's Tax Representative (BT-63) or the Buyer's VAT identification number (BT-46).
BR-A-4	An invoice containing document-level charges (BG-21) where the VAT category code of the document-level charges (BT-102) is "Not subject to VAT" should not include the Seller's VAT identification number (BT-31), VAT Identification number of Seller's Tax Representative (BT-63) or the Buyer's VAT identification number (BT-46).

Example of use:

```

<Cac:AccountingSupplierParty>
  <Cac:Party>
    ...
    <Cac:PartyTaxScheme>
      <Cbc:CompanyID>AL12345678901</CompanyID>
      <Cac:TaxScheme>
        <Cbc:ID>VAT</cbc:ID>
      </Cac:TaxScheme>
    </cac:PartyTaxScheme>
    ...
  </cac:Party>
</Cac:AccountingSupplierParty>

```

If the Seller as a VAT payer then uses BT-31 (as in the above example)

BT-32 Seller Tax Identifier

Business rule	Description
BR-S-2	An invoice containing invoice items (BG-25) in which the VAT category code of items (BT-151) is "Standard rated" must include the Seller's VAT identification number (BT-31), Seller tax registration identifier (BT-32) and/or the Seller's Tax Representative identification (BT-63)
BR-S-3	An invoice containing document-level discounts (BG-20) where the VAT category code of the document-level discount (BT-95) is "Standard rated" must include the VAT identification number of the Seller (BT-31), the Seller's tax registration identifier (BT-32) and/or the VAT identification number of the Seller's Tax Representative (BT-63).
BR-S-4	An invoice containing document-level charges (BG-21) where the VAT category code of the document-level charge (BT-102) is "Standard rated" must include the VAT identification number of the Seller (BT-31), the Seller's tax registration identifier (BT-32) and/or the VAT Identification Number of the Seller's Tax Representative (BT-63).
BR-Z-2	An invoice containing an invoice item for which the VAT category code of invoiced items (BT-151) is "Zero rated" must include the Seller's VAT identification number (BT-31), Seller tax registration identifier (BT-32) and/or VAT Identification number of Seller's Tax Representative (BT-63)
BR-Z-3	An invoice containing document-level discounts (BG-20) where the VAT category code of the document-level discount (BT-95) is "Zero rated" must include the Seller's VAT identification number (BT-31), Seller tax registration identifier (BT-32) and/or VAT Identification number of Seller's Tax Representative (BT-63).
BR-Z-4	An invoice containing document-level charges where the VAT category code of the document-level charges (BT-102) is "Zero rated" must include the Seller's VAT identification number (BT-31), Seller tax registration identifier (BT-32) and/or VAT Identification number of Seller's Tax Representative (BT-63).
BR-E-2	An invoice containing an invoice item (BG-25) where the VAT category code of the invoiced item (BT-151) is "Exempt from VAT" must include the Seller's VAT identification number (BT-31), Seller tax registration identifier (BT-32) and/or VAT Identification number of Seller's Tax Representative (BT-63).
BR-E-3	An invoice containing document-level discounts (BG-20) where the VAT category code of the document-level discount (BT-95) is "Exempt from VAT" must include the Seller's VAT identification number (BT-31), Seller tax registration identifier (BT-32) and/or VAT Identification number of Seller's Tax Representative (BT-63).
BR-E-4	An invoice containing document-level charges (BG-21), where the VAT category code of the document-level charges (BT-102) is "exempt from VAT" must include the Seller's VAT identification number (BT-31), Seller tax identifier (BT-32) and/or VAT Identification number of Seller's Tax

Business rule	Description
	Representative (BT-63).
BR-AE-2	An invoice containing an invoice item (BG-25) where the VAT category code of the invoiced item (BT-151) is "Reverse charge" must include the Seller's VAT identification number (BT-31), Seller tax registration identifier (BT-32) and/or VAT Identification number of Seller's Tax Representative (BT-63) and the VAT identification number of the Buyer (BT-48) and/or the Buyer's legal registration identifier (BT-47).
BR-AE-3	An invoice containing document-level discounts (BG-20) where the VAT category code of the document-level discount (BT-95) is "Reverse charge" must include the Seller's VAT identification number (BT-31), Seller tax registration identifier (BT-32) and/or VAT Identification number of Seller's Tax Representative (BT-63) and the VAT identification number of the Buyer (BT-48) and/or the Buyer's legal registration identifier (BT-47).
BR-AE-4	An invoice containing document-level charges (BG-21) where the VAT category code of the document-level charges (BT-102) is "Reverse charge" must include the Seller's VAT identification number (BT-31), Seller tax registration identifier (BT-32) and/or VAT Identification number of Seller's Tax Representative (BT-63) and the VAT identification number of the Buyer (BT-48) and/or the Buyer's legal registration identifier (BT-47).

Example of use:

```

<Cac:AccountingSupplierParty>
  <Cac:Party>
    ...
    <Cac:PartyTaxScheme>
      <Cbc:CompanyID>12345678901</CompanyID>
      <Cac:TaxScheme>
        <Cbc:ID>FRE</cbc:ID>
      </Cac:TaxScheme>
    </cac:PartyTaxScheme>
    ...
  </cac:Party>
</Cac:AccountingSupplierParty>

```

If the seller as a taxpayer is not in the VAT system, then use BT-32 (as in the above example).

BT-33 Additional legal information about the Seller

Example of use:

```

<Cac:AccountingSupplierParty>
  <Cac:Party>
    ...
    <Cac:PartyLegalEntity>
      <cbc:RegistrationName>Company Ltd.</cbc:RegistrationName>
      <Cbc:CompanyID>08123456</CompanyID>
      <cbc:CompanyLegalForm>Company Ltd. established at the Commercial Court in
      Tirana, share capital of 20,000.00 ALL, Director Behar
      Shehu</cbc:CompanyLegalForm>
    </cac:PartyLegalEntity>
    ...
  </cac:Party>
</Cac:AccountingSupplierParty>

```

Additional legal information about the Seller (so-called, Memorandum).

BT-34 Seller's Electronic Address

Entering the Seller's Electronic Addresses is required and serves as one of the possible channels for communication between the Buyer and Seller after the invoice has been delivered (for example, the Buyer disputing an invoice)

Example of use:

- 1) The seller uses the identification scheme from the ISO 6523 lists (e.g., GLN)

```
<Cac:AccountingSupplierParty>
  ...
  <Cac:Party>
    <cbc:EndpointID schemeID="0088">53012345678901</cbc:EndpointID>
    ...
  </cac:Party>
  ...
</Cac:AccountingSupplierParty>
```

- 2) Seller uses PIN

```
<Cac:AccountingSupplierParty>
  ...
  <Cac:Party>
    <cbc:EndpointID schemeID="9923">12345678901</cbc:EndpointID>
    ...
  </cac:Party>
  ...
</Cac:AccountingSupplierParty>
```

- 3) The Seller uses business units for identification purposes.

In this case, it is necessary to use the element cac:PartyIdentification/cbc:ID

```
<Cac:AccountingSupplierParty>
  <Cac:Party>
    <cbc:EndpointID schemeID="9923">12345678901</cbc:EndpointID>
    <Cac:PartyIdentification>
      <cbc:ID>9923:12345678901::A199:12345</cbc:ID>
    </cac:PartyIdentification>
    ...
  </cac:Party>
</Cac:AccountingSupplierParty>
```

BG-5 Seller Postal Address

Business rule	Description
BR-8	An invoice must include the Seller's Postal Address (BG-5)

ID	Business term	Description	Note on use	Data type	Cardinality
	Lane UBL Invoice Invoice Lane UBL CreditNote (Approval)				Remark
BG	SELLER POSTAL	A set of business terms that	It is necessary to fill out enough address		1..1

ID	Business term	Description	Note on use	Data type	Cardinality
	Lane UBL Invoice Invoice Lane UBL CreditNote (Approval)				Remark
-5	ADDRESS	provide information about a Seller's address.	components to comply with legal requirements.		
	/Invoice/cac:AccountingSupplierParty/cac:Party/cac:PostalAddress /CreditNote/cac:AccountingSupplierParty/cac:Party/cac:PostalAddress				
BT-35	Order of Seller Address, Line 1	Main address field.	Usually street name and number or post office.	Text	0..1
	/Invoice/cac:AccountingSupplierParty/cac:Party/cac:PostalAddress/cbc:StreetName /CreditNote/cac:AccountingSupplierParty/cac:Party/cac:PostalAddress/cbc:StreetName				
BT-36	Order of Seller Address, Line 2	An additional address field that can be used to provide further details that complement the main address field.		Text	0..1
	/Invoice/cac:AccountingSupplierParty/cac:Party/cac:PostalAddress/cbc:AdditionalStreetName /CreditNote/cac:AccountingSupplierParty/cac:Party/cac:PostalAddress/cbc:AdditionalStreetName				
BT-162	Order of Seller Address, Line 3	An additional address field that can be used to provide further details that complement the main address field.		Text	0..1
	/Invoice/cac:AccountingSupplierParty/cac:Party/cac:PostalAddress/cac:AddressLine/cbc:Line /CreditNote/cac:AccountingSupplierParty/cac:Party/cac:PostalAddress/cac:AddressLine/cbc:Line				
BT-37	City of Seller	The usual name of the place, town or settlement where the Seller's Address is located.		Text	0..1
	/Invoice/cac:AccountingSupplierParty/cac:Party/cac:PostalAddress/cbc:CITYNAME /CreditNote/cac:AccountingSupplierParty/cac:Party/cac:PostalAddress/cbc:CITYNAME				
BT-38	Seller's Postal Code	Identifier for a set of characters that can be addressed to the relevant postal service.	Such as the postal number or postal code of the post office	Text	0..1
	/Invoice/cac:AccountingSupplierParty/cac:Party/cac:PostalAddress/cbc:PostalZone /CreditNote/cac:AccountingSupplierParty/cac:Party/cac:PostalAddress/cbc:PostalZone				
BT-39	Seller's County	County	Such as regions, counties, states, provinces, etc.	Text	0..1
	/Invoice/cac:AccountingSupplierParty/cac:Party/cac:PostalAddress/cbc:CountrySubenti				

ID	Business term	Description	Note on use	Data type	Cardinality
	Lane UBL Invoice Invoice Lane UBL CreditNote (Approval)				Remark
	ty /CreditNote/cac:AccountingSupplierParty/cac:Party/cac:PostalAddress/cbc:CountrySubentity				
BT-40	Seller's Country Code	A code that identifies the country.	If no tax representative is specified, this is the country where VAT is required. Lists of valid states are registered with the ISO 3166-1 maintenance agency, "Country Name and Subdivision Codes".	Code	1..1
	/Invoice/cac:AccountingSupplierParty/cac:Party/cac:PostalAddress/cac:Country/cbc:IdentificationCode /CreditNote/cac:AccountingSupplierParty/cac:Party/cac:PostalAddress/cac:Country/cbc:IdentificationCode				

Usage example for addresses:

```

<cac:AccountingSupplierParty>
  <Cac:Party>
    ...
    <Cac:PostalAddress>
      <cbc:StreetName>Street 127</cbc:StreetName>
      <cbc:AdditionalStreetName>odvojak 4</cbc:AdditionalStreetName>
      <Cbc:CITYNAME>Tirana</cbc:CITYNAME>
      <Cbc:PostalZone>1,000</cbc:PostalZone>
      <Cbc:CountrySubentity>Tirana</cbc:CountrySubentity>
      <cbc:AddressLine>Street 127, landing 4</cbc:AddressLine>
      <Cac:Country>
        <Cbc:IdentificationCode>AL</cbc:IdentificationCode>
      </Cac:Country>
    </Cac:PostalAddress>
    ...
  </Cac:Party>
</cac:AccountingSupplierParty>

```

BT-35 Order of Seller Address, Line 1

Example of use:

```
<cbc:StreetName>Street 127</cbc:StreetName>
```

BT-36 Order of Seller Address, Line 2

Example of use:

```
<cbc:AdditionalStreetName>Street 127</cbc:StreetName>
```

BT-162 Order of Seller Address, Line 3

Example of use:

```
<cbc:AddressLine>Street 127, odvojak 4</cbc:AddressLine>
```


BT-37 City of Seller

Example of use:

```
<Cb:c:CItyNAME>Tirana</cb:c:CItyNAME>
```

BT-38 Seller's Postal Code

Example of use:

```
<Cb:c:PostalZone>1,000</cb:c:PostalZone>
```

BT-39 Seller's County

Example of use:

```
<Cb:c:CountrySubentity>Tirana</cb:c:CountrySubentity>
```

BT-40 Seller's Country Code

Business rule	Description
BR-9	The Postal Address of the Seller (BG-5) must contain the Seller State Code (BT-40)

Example of use:

```
<Cac:Country>
  <Cb:c:IdentificationCode>AL</cb:c:IdentificationCode>
</Cac:Country>
```

BG-6 Seller Contact

ID	Business term	Description	Note on use	Data type	Cardinality
	Lane UBL Invoice Invoice Lane UBL CreditNote (Approval)				Remark
BG-6	SELLER CONTACT	A set of business terms that provide contact information about a Seller			0..1
	/Invoice/cac:AccountingSupplierParty/cac:Party/cac:Contact /CreditNote/cac:AccountingSupplierParty/cac:Party/cac:Contact				
BT-41	Contact Point of Seller	A contact point for a legal person or a natural person.	Such as the person's name, contact identification, department or office identification.	Text	0..1
	/Invoice/cac:AccountingSupplierParty/cac:Party/cac:Contact/cbc:Name /CreditNote/cac:AccountingSupplierParty/cac:Party/cac:Contact/cbc:Name				
BT-42	Seller Contact Phone Number	Telephone Number of Contact Point		Text	0..1

ID	Business term	Description	Note on use	Data type	Cardinality
	Lane UBL Invoice Invoice Lane UBL CreditNote (Approval)				Remark
	/Invoice/cac:AccountingSupplierParty/cac:Party/cac:Contact/cbc:Telephone /CreditNote/cac:AccountingSupplierParty/cac:Party/cac:Contact/cbc:Telephone				
BT-43	Seller's Contact E-mail Address	E-mail address for a contact point		Text	0..1
	/Invoice/cac:AccountingSupplierParty/cac:Party/cac:Contact/cbc:ElectronicMail /CreditNote/cac:AccountingSupplierParty/cac:Party/cac:Contact/cbc:ElectronicMail				

Example of use:

```

<cac:AccountingSupplierParty>
  <Cac:Party>
    ...
    <Cac:Contact>
      <cbc:Name>Last Name</cbc:Name>
      <cbc:Telephone>+355 1 11111111</cbc:Telephone>
      <Cbc:ElectronicMail>contact@mail.al</cbc:ElectronicMail>
    </Cac:Contact>
  </Cac:Party>
</cac:AccountingSupplierParty >

```

BT-41 Contact Point of Seller

Example of use:

```
<cbc:Name>Last Name</cbc:Name>
```

BT-42 Seller's Contact Phone Number

Example of use:

```
<cbc:Telephone>+355 01 11111111</cbc:Telephone>
```

BT-43 Seller's Contact Email Address

Example of use:

```
<Cbc:ElectronicMail>contact@mail.al</cbc:ElectronicMail>
```

BG-7 Buyer

ID	Business term	Description	Note on use	Data type	Cardinality
	Lane UBL Invoice Lane UBL CreditNote (Approval)				Remark

ID	Business term	Description	Note on use	Data type	Cardinality
	Lane UBL Invoice Lane UBL CreditNote (Approval)				Remark
BG-7	THE BUYER	A set of business terms that provide information about a Buyer.			1..1
	/Invoice/cac:AccountingCustomerParty /CreditNote/cac:AccountingCustomerParty				
BT-44	Buyer's Name	The Buyer's full name		Text	1..1
	/Invoice/cac:AccountingCustomerParty/cac:Party/cac:PartyLegalEntity/cbc:RegistrationName /CreditNote/cac:AccountingCustomerParty/cac:Party/cac:PartyLegalEntity/cbc:RegistrationName				
BT-45	Buyer's Trade Name	The name under which the Buyer is known, aside from the legally registered Buyer name, (also known as the Company Name).	Can be used if it differs from the Buyer's legal name.	Text	0..1
	/Invoice/cac:AccountingCustomerParty/cac:Party/cac:PartyName/cbc:Name /CreditNote/cac:AccountingCustomerParty/cac:Party/cac:PartyName/cbc:Name				
BT-46	Buyer Identifier	Identifier of the Buyer.	If no Scheme is specified, it must be known to Buyer and Seller.	identifier	1..1
	/Invoice/cac:AccountingCustomerParty/cac:Party/cac:PartyIdentification/cbc:ID /CreditNote/cac:AccountingCustomerParty/cac:Party/cac:PartyIdentification/cbc:ID				
	Schema identifier	Identifier of the identification scheme for Customer Identification.	If used, the identification scheme must be selected from the list of entries published by the ISO 6523 maintenance agency.		0..1
	/Invoice/cac:AccountingCustomerParty/cac:Party/cac:PartyIdentification/cbc:ID/@schemeID /CreditNote/cac:AccountingCustomerParty/cac:Party/cac:PartyIdentification/cbc:ID/@schemeID				
BT-47	Identifier for a legally registered Buyer	Officially issued identifier which identifies the Buyer as a legal entity or a natural person.	If no identification scheme is specified, the Buyer and the Seller must know it.	identifier	0..1
	/Invoice/cac:AccountingCustomerParty/cac:Party/cac:PartyLegalEntity/cbc:CompanyID /CreditNote/cac:AccountingCustomerParty/cac:Party/cac:PartyLegalEntity/cbc:CompanyID				
	Schema identifier	Identifier of the identification scheme for Customer Identification.	If used, the identification scheme must be selected from the list of entries published by the ISO 6523 maintenance agency.		0..1

ID	Business term	Description	Note on use	Data type	Cardinality
	Lane UBL Invoice Lane UBL CreditNote (Approval)				Remark
	/Invoice/cac:AccountingCustomerParty/cac:Party/cac:PartyLegalEntity/cbc:CompanyID/@ schemeID /CreditNote/cac:AccountingCustomerParty/cac:Party/cac:PartyLegalEntity/cbc:CompanyID/@ schemeID				
BT-48	Buyer Tax Identifier	Buyer's Tax Identifier (also known as Buyer's Tax Number).	The tax number is prefixed by a country code according to ISO 3166-1.	identifier	0..1
	/Invoice/cac:AccountingCustomerParty/cac:Party/cac:PartyTaxScheme/cbc:CompanyID /CreditNote/cac:AccountingCustomerParty/cac:Party/cac:PartyTaxScheme/cbc:CompanyID				
BT-49	Buyer's Electronic Address	Identifies the Buyer's electronic address to which invoices are delivered.			0..1
	/Invoice/cac:AccountingCustomerParty/cac:Party/cbc:EndpointID /CreditNote/cac:AccountingCustomerParty/cac:Party/cbc:EndpointID				
	Schema identifier	Identifier of the Identification Scheme for a Buyer's Electronic Address.	The schema identifier should be selected from the list which is maintained by the Connecting Europe Facility (CEF).	identifier	1..1
	/Invoice/cac:AccountingCustomerParty/cac:Party/cbc:EndpointID/@schemeID /CreditNote/cac:AccountingCustomerParty/cac:Party/cbc:EndpointID/@schemeID				

Example of use:

```

<Cac:AccountingCustomerParty>
  <Cac:Party>
    <cbc:EndpointID schemeID="9923">1111111119</cbc:EndpointID>
    <Cac:PartyIdentification>
      <Cbc:ID>9923:1111111119</cbc:ID>
    </Cac:PartyIdentification>
    CAC:PartyName>
      <cbc:Name>Customs Administration</cbc:Name>
    </Cac:PartyName>
    ...
    <Cac:PartyTaxScheme>
      <Cbc:CompanyID>AL1111111119</cbc:CompanyID>
      <Cac:TaxScheme>
        <Cbc:ID>VAT</cbc:ID>
      </Cac:TaxScheme>
    </Cac:PartyTaxScheme>
    <Cac:PartyLegalEntity>
      <cbc:RegistrationName>Ministry of Finance</cbc:RegistrationName>
      <Cbc:CompanyID>07654321</cbc:CompanyID>
    </Cac:PartyLegalEntity>
    ...
  </cac:Party>
</Cac:AccountingCustomerParty>

```

BT-44 Buyer Name

Business rule	Description
BR-7	An invoice must include the name of the Buyer (BT-44)

Example of use:

```
<Cac:AccountingCustomerParty>
  <Cac:Party>
    ...
    <Cac:PartyLegalEntity>
      <cbc:RegistrationName>Ministry of Finance</cbc:RegistrationName>
      ...
    </cac:PartyLegalEntity>
    ...
  </cac:Party>
</Cac:AccountingCustomerParty>
```

BT-45 Buyer's Trade Name

Example of use:

```
<Cac:AccountingCustomerParty>
  <Cac:Party>
    ...
    <Cac:PartyName>
      <cbc:Name>Customs Administration</cbc:Name>
    </cac:PartyName>
    ...
  </cac:Party>
</Cac:AccountingCustomerParty>
```

BT-46 Buyer Identifier

Business rule	Description
BR-O-2	An invoice containing an invoice item (BG-25) where the VAT category code of the invoiced item (BT-151) is "Not subject to VAT" should not include the Seller's VAT identification number (BT-31), VAT Identification number of Seller's Tax Representative (BT-63) or the Buyer's VAT identification number (BT-46).
BR-O-3	An invoice containing a document-level discount (BG-20) where the VAT category code of the document-level discount (BT-95) is "Not subject to VAT" should not include the Seller's VAT identification number (BT-31), VAT Identification number of Seller's Tax Representative (BT-63) or the Buyer's VAT identification number (BT-46).
BR-O-4	An invoice containing document-level charges (BG-21) where the VAT category code of the document-level charges (BT-102) is "Not subject to VAT" should not include the Seller's VAT identification number (BT-31), VAT Identification number of Seller's Tax Representative (BT-63) or the Buyer's VAT identification number (BT-46).

Important!

All Buyer identifiers are accessible through the central public registry and it is not possible to send an invoice to a Buyer whose identifier does not exist in the registry.

Example of use (see also BT-49):

1) The Buyer uses an identification scheme from the ISO 6523 lists (e.g., GLN)

```
<Cac:AccountingCustomerParty>
  <Cac:Party>
    ...
    <Cac:PartyIdentification>
      <cbc:ID schemaID="0088">5305123456789</cbc:ID>
    </cac:PartyIdentification>
    ...
  </cac:Party>
</Cac:AccountingCustomerParty>
```

When using the identification scheme (schemeID), only entries from the ISO/IEC 6523 list can be used (e.g. GLN=0088 of the example).

2) The Buyer uses a PIN for identification purposes

```
<Cac:AccountingCustomerParty>
  <Cac:Party>
    ...
    <Cac:PartyIdentification>
      <cbc:ID>9923:12345678901</cbc:ID>
    </cac:PartyIdentification>
    ...
  </cac:Party>
</Cac:AccountingCustomerParty>
```

In this case, the prefix 9934 is added to the PIN, which is the identifier of the identification scheme which is defined in the CEF Electronic Address Scheme Code List (EAS) (<https://ec.europa.eu/cefdigital/wiki/display/SDBX/Code+lists#Codelists-1>) in its ISO/IEC 6523 extension, and identification scheme identifier 9923 indicates AL:VAT. In this case the schemeID is not used because it is not part of the ISO/IEC 6523 lists.

3) The buyer uses business units in order to identify the final recipient

```
<Cac:AccountingCustomerParty>
  <Cac:Party>
    ...
    <Cac:PartyIdentification>
      <cbc:ID>9923:12345678901 ::A199:12345</cbc:ID>
    </cac:PartyIdentification>
    ...
  </cac:Party>
</Cac:AccountingCustomerParty>
```

In this case, a PIN plus an additional business unit identifier is used, where "12345" is an internal code (AL99) of a business unit within the Buyer's system.

BT-47 Buyer legal registration identifier

Business rule	Description
BR-AE-2	An invoice containing an invoice item (BG-25) where the VAT category code of the invoiced item (BT-151) is "Reverse charge" must include the Seller's VAT identification number (BT-31), Seller tax registration identifier (BT-32) and/or VAT Identification number of Seller's Tax Representative (BT-63)

	and the VAT identification number of the Buyer (BT-48) and/or the Buyer's legal registration identifier (BT-47).
BR-AE-3	An invoice containing document-level discounts (BG-20) where the VAT category code of the document-level discount (BT-95) is "Reverse charge" must include the Seller's VAT identification number (BT-31), Seller tax registration identifier (BT-32) and/or VAT Identification number of Seller's Tax Representative (BT-63) and the VAT identification number of the Buyer (BT-48) and/or the Buyer's legal registration identifier (BT-47).
BR-AE-4	An invoice containing document-level charges (BG-21) where the VAT category code of the document-level charges (BT-102) is "Reverse charge" must include the Seller's VAT identification number (BT-31), Seller tax registration identifier (BT-32) and/or VAT Identification number of Seller's Tax Representative (BT-63) and the VAT identification number of the Buyer (BT-48) and/or the Buyer's legal registration identifier (BT-47).

Example of use:

```

<Cac:AccountingCustomerParty>
  <Cac:Party>
    ...
    <Cac:PartyLegalEntity>
      <cbc:RegistrationName>Ministry of Finance</cbc:RegistrationName>
      <Cbc:CompanyID>07654321</CompanyID>
    </Cac:PartyLegalEntity>
    ...
  </Cac:Party>
</Cac:AccountingCustomerParty>

```

When using the identification scheme (schemeID), only entries from the ISO/IEC 6523 list can be used.

BT-48 Buyer Tax Identifier

Business rule	Description
NO-CO-9	The VAT Identification Number of the Seller (BT-31), the VAT Identification Number of the Sales Representative (BT-63) and the VAT Identification Number of the Buyer (BT-48) must have an ISO code prefix ISO 3166-1 alpha-2 according to the issuing country can identify. Despite this, Greece can use the prefix "EL"
BR-AE-2	An invoice containing an invoice item (BG-25) where the VAT category code of the invoiced item (BT-151) is "Reverse charge" must include the Seller's VAT identification number (BT-31), Seller tax registration identifier (BT-32) and/or VAT Identification number of Seller's Tax Representative (BT-63) and the VAT identification number of the Buyer (BT-48) and/or the Buyer's legal registration identifier (BT-47).
BR-AE-3	An invoice containing document-level discounts (BG-20) where the VAT category code of the document-level discount (BT-95) is "Reverse charge" must include the Seller's VAT identification number (BT-31), Seller tax registration identifier (BT-32) and/or VAT Identification number of Seller's Tax Representative (BT-63) and the VAT identification number of the Buyer (BT-48) and/or the Buyer's legal registration identifier (BT-47).
BR-AE-4	An invoice containing document-level charges (BG-21) where the VAT category code of the document-level charges (BT-102) is "Reverse charge" must include the Seller's VAT identification number (BT-31), Seller tax registration identifier (BT-32) and/or VAT Identification number of Seller's Tax Representative (BT-63) and the VAT identification number of the Buyer (BT-48) and/or the Buyer's legal registration identifier (BT-47).
BR-IC-2	An invoice containing an invoice item (BG-25) where the VAT category code of the invoiced item (BT-151) is "Intra-community supply" must include the Seller's VAT identification number (BT-31), and/or VAT Identification number of Seller's Tax Representative (BT-63) and the VAT identification number of

	the Buyer (BT-48)
BR-IC-3	An invoice containing a document-level discount (BG-20) where the VAT category code of the document-level discount (BT-95) is "Intra-community supply" must include the Seller's VAT identification number (BT-31), or VAT Identification number of Seller's Tax Representative (BT-63) and the VAT identification number of the Buyer (BT-48)
BR-IC-4	An invoice containing document-level charges (BG-21) where the VAT category code of the document-level charges (BT-102) is "Intra-community supply" must include the Seller's VAT identification number (BT-31), or VAT Identification number of Seller's Tax Representative (BT-63) and the VAT identification number of the Buyer (BT-48)

Example of use:

```

<Cac:AccountingCustomerParty>
  <Cac:Party>
    ...
    <Cac:PartyTaxScheme>
      <Cb:CompanyID>AL1111111119</Cb:CompanyID>
      <Cac:TaxScheme>
        <Cb:ID>VAT</Cb:ID>
      </Cac:TaxScheme>
    </Cac:PartyTaxScheme>
    ...
  </Cac:Party>
</Cac:AccountingCustomerParty>

```

BT-49 Buyer's Electronic Address

Entering the Buyer's Electronic Addresses is mandatory and serves as one of the possible channels for communication between the Buyer and the Seller after an invoice has been delivered (for example, when the Buyer disputes an invoice)

Example of use:

- 1) The Buyer uses the identification scheme from the ISO 6523 lists (e.g., GLN)

```

<Cac:AccountingCustomerParty>
  ...
  <Cac:Party>
    <cbc:EndpointID schemeID="0088">53012345678901</cbc:EndpointID>
    ...
  </Cac:Party>
  ...
</Cac:AccountingCustomerParty>

```

- 2) Buyer uses a PIN

```

<Cac:AccountingCustomerParty>
  ...
  <Cac:Party>
    <cbc:EndpointID schemeID="9923">12345678901</cbc:EndpointID>
    ...
  </Cac:Party>
  ...
</Cac:AccountingCustomerParty>

```

- 3) Buyer uses business units for identification purposes.

In this case, it is necessary to use the element `cac:PartyIdentification/cbc:ID`

```

<Cac:AccountingSupplierParty>

```



```

<Cac:Party>
  <cbc:EndpointID schemeID="9934">12345678901</cbc:EndpointID>
  <Cac:PartyIdentification>
    <Cbc:ID>9923:12345678901 ::A199:12345</cbc:ID>
  </Cac:PartyIdentification>
  ...
</Cac:Party>
</Cac:AccountingSupplierParty>

```

BG-8 Buyer's Postal Address

Business rule	Description
BR-10	An invoice must include the Buyer's postal address (BG-8)

ID	Business term	Description	Note on use	Data type	Cardinality
	Lane UBL Invoice Lane UBL CreditNote (Approval)				Remark
BG-8	BUYER POSTAL ADDRESS	A set of business terms that provide information about the Buyer's address.	It is necessary to fill out enough address components to satisfy the legal requirements.		1..1
	/Invoice/cac:AccountingCustomerParty/cac:Party/cac:PostalAddress /CreditNote/cac:AccountingCustomerParty/cac:Party/cac:PostalAddress				
BT-50	Buyer Address, Line 1	Main address field.	Usually street name and number or post office.	Text	0..1
	/Invoice/cac:AccountingCustomerParty/cac:Party/cac:PostalAddress/cbc:StreetName /CreditNote/cac:AccountingCustomerParty/cac:Party/cac:PostalAddress/cbc:StreetName				
BT-51	Buyer Address, Line 2	An additional address field that can be used to provide further details that complement the main address field.		Text	0..1
	/Invoice/cac:AccountingCustomerParty/cac:Party/cac:PostalAddress/cbc:AdditionalStreetName /CreditNote/cac:AccountingCustomerParty/cac:Party/cac:PostalAddress/cbc:AdditionalStreetName				
BT-163	Buyer Address, Line 3	An additional address field that can be used to provide further details that complement the main address field.		Text	0..1
	/Invoice/cac:AccountingCustomerParty/cac:Party/cac:PostalAddress/cac:AddressLine/cbc:Line /CreditNote/cac:AccountingCustomerParty/cac:Party/cac:PostalAddress/cac:AddressLine/cbc:Line				

ID	Business term	Description	Note on use	Data type	Cardinality
	Lane UBL Invoice Lane UBL CreditNote (Approval)				Remark
	ssLine/cbc:Line				
BT-52	City of Buyer	The usual name of the place, city or settlement where the Buyer's address is located.		Text	0..1
	/Invoice/cac:AccountingCustomerParty/cac:Party/cac:PostalAddress/cbc:CITYNAME /CreditNote/cac:AccountingCustomerParty/cac:Party/cac:PostalAddress/cbc:CITYNAME				
BT-53	Buyer Postal Code	Identifier for a set of characters that can be addressed to the relevant postal service.	Such as the postal number or postal code of the post office	Text	0..1
	/Invoice/cac:AccountingCustomerParty/cac:Party/cac:PostalAddress/cbc:PostalZone /CreditNote/cac:AccountingCustomerParty/cac:Party/cac:PostalAddress/cbc:PostalZone				
BT-54	County of Buyer	County	Such as regions, counties, states, provinces, etc.	Text	0..1
	/Invoice/cac:AccountingCustomerParty/cac:Party/cac:PostalAddress/cbc:CountrySubentity /CreditNote/cac:AccountingCustomerParty/cac:Party/cac:PostalAddress/cbc:CountrySubentity				
BT-55	Country code of Buyer	A code that identifies the country.	Lists of valid states are registered with the ISO 3166-1 maintenance agency, "Country Name and Subdivision Codes".	Code	1..1
	/Invoice/cac:AccountingCustomerParty/cac:Party/cac:PostalAddress/cac:Country/cbc:IdentificationCode /CreditNote/cac:AccountingCustomerParty/cac:Party/cac:PostalAddress/cac:Country/cbc:IdentificationCode				

Example of using an address:

```

<cac:AccountingCustomerParty>
  <Cac:Party>
    ...
    <Cac:PostalAddress>
      <cbc:StreetName>Street 127</cbc:StreetName>
      <cbc:AdditionalStreetName>landing 4</cbc:AdditionalStreetName>
      <Cbc:CITYNAME>Tirana</cbc:CITYNAME>
      <Cbc:PostalZone>1,000</cbc:PostalZone>
      <Cbc:CountrySubentity>Tirana</cbc:CountrySubentity>
      <cbc:AddressLine>Street 127, landing 4</cbc:AddressLine>
      <Cac:Country>
        <Cbc:IdentificationCode>AL</cbc:IdentificationCode>
      </Cac:Country>
    </Cac:PostalAddress>
  </Cac:Party>
</cac:AccountingCustomerParty>

```

...
</Cac:Party>
</Cac:AccountingCustomerParty>

BT-50 Buyer Address, Line 1

Example of use:

<cbc:StreetName>Street 127</cbc:StreetName>

BT-51 Buyer Address, Line 2

Example of use:

<cbc:AdditionalStreetName>Street 127</cbc:StreetName>

BT-163 Buyer Address, Line 3

Example of use:

<cbc:AddressLine>Street 127, landing 4</cbc:AddressLine>

BT-52 City of Buyer

Example of use:

<Cbc:CITYNAME>Tirana</cbc:CITYNAME>

BT-53 Buyer's Postal Code

Example of use:

<Cbc:PostalZone>1000</cbc:PostalZone>

BT-54 County of Buyer

Example of use:

<Cbc:CountrySubentity>Tirana</cbc:CountrySubentity>

BT-55 Country code of Buyer

Business rule	Description
BR-11	The Postal Address of the Buyer (BG-8) must include the Buyer's Country Code (BT-55)

Example of use:

<Cac:Country>
 <Cbc:IdentificationCode>AL</cbc:IdentificationCode>
</Cac:Country>

BG-9 Buyer Contact

ID	Business term	Description	Note on use	Data type	Cardinality
	Lane UBL Invoice Lane UBL CreditNote (Approval)				Remark
BG-9	BUYER CONTACT	A set of business terms that provide relevant Buyer contact information.	The buyer may provide contact information at the time of order or as the registry data exchanged prior to the order. It is recommended not to use contact details for internal routing of invoices received from the recipient; For this purpose, the customer reference identifier should be used.		0..1
	/Invoice/cac:AccountingCustomerParty/cac:Party/cac:Contact /CreditNote/cac:AccountingCustomerParty/cac:Party/cac:Contact				
BT-56	Buyer contact point	A contact point for a legal or a natural person.	Such as the person's name, contact identification, department or office identification.	Text	0..1
	/Invoice/cac:AccountingCustomerParty/cac:Party/cac:Contact/cbc:Name /CreditNote/cac:AccountingCustomerParty/cac:Party/cac:Contact/cbc:Name				
BT-57	Buyer's Contact Phone Number	Contact point telephone number.		Text	0..1
	/Invoice/cac:AccountingCustomerParty/cac:Party/cac:Contact/cbc:Telephone /CreditNote/cac:AccountingCustomerParty/cac:Party/cac:Contact/cbc:Telephone				
BT-58	Buyer's Contact Email Address	Contact point email address.		Text	0..1
	/Invoice/cac:AccountingCustomerParty/cac:Party/cac:Contact/cbc:ElectronicMail /CreditNote/cac:AccountingCustomerParty/cac:Party/cac:Contact/cbc:ElectronicMail				

Example of use:

```

<cac:AccountingCustomerParty>
  <Cac:Party>
    ...
    <Cac:Contact>
      <cbc:Name>Name Last Name</cbc:Name>
      <cbc:Telephone>+355 1 11111111</cbc:Telephone>
      <Cbc:ElectronicMail>contact@mail.al</cbc:ElectronicMail>
    </Cac:Contact>
  </Cac:Party>
</cac:Accounting Customer Party >

```

BT-56 Buyer contact point

Example of use:

```

<cbc:Name>Last Name</cbc:Name>

```

BT-57 Buyer contact phone number

Example of use:

<cbc:Telephone>+355 1 11111111</cbc:Telephone>

BT-58 Buyer contact email address

Example of use:

<Cb:ElectronicMail>contact@mail.al</cbc:ElectronicMail>

BG-10 Payee

ID	Business term	Description	Note on use	Data type	Cardinality
	Lane UBL Invoice Lane UBL CreditNote (Approval)				Remark
BG-10	PAYEE	A set of business terms that provide information about the Payee, that is, the entity which receives the payment.	The role of the Payee can be filled by a party than the Seller, for example, an invoicing service.		0..1
	/Invoice/cac:PayeeParty /CreditNote/cac:PayeeParty				
BT-59	Payee Name.	Payment Name Name.	It is used when the payee differs from the Seller. However, the name of the payee can be the same as the Seller name.	Text	1..1
	/Invoice/cac:PayeeParty/cac:PartyName/cbc:Name /CreditNote/cac:PayeeParty/cac:PartyName/cbc:Name				
BT-60	Payee Identifier	Payee Identifier.	If no Scheme is specified, Buyer and Seller must know it.	identifier	0..1
	/Invoice/cac:PayeeParty/cac:PartyIdentification/cbc:ID /CreditNote/cac:PayeeParty/cac:PartyIdentification/cbc:ID				
	Schema identifier	Identifier of the Identification Scheme for the Payee Identifier.	If used, the identification scheme is selected from the list which is published by the ISO 6523 maintenance agency.		0..1
	/Invoice/cac:PayeeParty/cac:PartyIdentification/cbc:ID/@ schemeID /CreditNote/cac:PayeeParty/cac:PartyIdentification/cbc:ID/@schemeID				
BT-61	Identifier of legally registered Payee	Identifier issued by an official registrar that identifies the Payee as a legal or physical person.	If no Scheme is specified, it must be known to Buyer and Seller.	identifier	0..1
	/Invoice/cac:PayeeParty/cac:PartyLegalEntity/cbc:CompanyID				

ID	Business term	Description	Note on use	Data type	Cardinality
	Lane UBL Invoice Lane UBL CreditNote (Approval)				Remark
	/CreditNote/cac:PayeeParty/cac:PartyLegalEntity/cbc:CompanyID				
	Schema identifier	Identifier of the identification scheme for identifying the legal registration of a payee.	If used, the identification scheme is selected from the list published by the ISO 6523 maintenance agency.		0..1
	/Invoice/cac:PayeeParty/cac:PartyLegalEntity/cbc:CompanyID/@ schemeID /CreditNote/cac:PayeeParty/cac:PartyLegalEntity/cbc:CompanyID/@schemeID				

Example of use:

```

<cac:PayeeParty>
  <Cac:Party>
    <Cac:PartyIdentification>
      <Cbc:ID>9923:11111111119</cbc:ID>
    </Cac:PartyIdentification>
    <Cac:PartyName>
      <cbc:Name>Payee Company Ltd.</cbc:Name>
    </Cac:PartyName>
    <Cac:PartyLegalEntity>
      <Cbc:CompanyID>07654321</cbc:CompanyID>
    </Cac:PartyLegalEntity>
    ...
  </cac:Party>
</cac:Payee Party >

```

BT-59 Payee Name

Business rule	Description
BR-17	The payee's name (BT-59) must be specified on the invoice, if the payee (BG-10) is different from Seller (BG-4)

Example of use:

```

<cac:PayeeParty>
  <Cac:Party>
    ...
    <Cac:PartyName>
      <cbc:Name>Payee Company Ltd.</cbc:Name>
    </Cac:PartyName>
    ...
  </cac:Party>
</cac:Payee Party >

```

BT-60 Payee Identifier

Example of use:

```

<cac:PayeeParty>
  <Cac:Party>

```

```

    <Cac:PartyIdentification>
      <Cbc:ID>9923:11111111119</cbc:ID>
    </Cac:PartyIdentification>
    ...
  </cac:Party>
</cac:Payee Party >

```

BT-61 Payee Legal Registration Identifier

Example of use:

```

<cac:PayeeParty>
  <Cac:Party>
    ...
    <Cac:PartyLegalEntity>
      <Cbc:CompanyID>07654321</cbc:CompanyID>
    </Cac:PartyLegalEntity>
    ...
  </cac:Party>
</cac:Payee Party >

```

BG-11 Seller's Tax Representative

ID	Business term	Description	Note on use	Data type	Cardinality
	Lane UBL Invoice Lane UBL CreditNote (Approval)				Remark
BG-11	SELLER TAX REPRESENTATIVE	A set of business terms that provide information about the Seller's tax representative.			0..1
	/Invoice/cac:TaxRepresentativeParty /CreditNote/cac:TaxRepresentativeParty				
BT-62	Name of Seller's Tax Representative	Full name of the Seller's tax representative.		Text	1..1
	/Invoice/cac:TaxRepresentativeParty/cac:PartyName/cbc:Name /CreditNote/cac:TaxRepresentativeParty/cac:PartyName/cbc:Name				
BT-63	Tax Number of Seller's Tax Representative	Tax Identifier of the Seller's tax representative.	Tax Number preceded by country code according to ISO 3166-1.	identifier	1..1
	/Invoice/cac:TaxRepresentativeParty/cac:PartyTaxScheme/cbc:CompanyID /CreditNote/cac:TaxRepresentativeParty/cac:PartyTaxScheme/cbc:CompanyID				

Example of use:

```

<cac:TaxRepresentativeParty>
  <Cac:PartyName>
    <cbc:Name>Tax Representative Ltd.</cbc:Name>
  </Cac:PartyName>
</cac:TaxRepresentativeParty>

```

```

</Cac:PartyName>
...
<Cac:PartyTaxScheme>
  <Cbci:CompanyID>AL11111111119</cbci:CompanyID>
  <Cac:TaxScheme>
    <Cbci:ID>VAT</cbci:ID>
  </Cac:TaxScheme>
</Cac:PartyTaxScheme>
</cac:TaxRepresentative Party >

```

BT-62 Name of Seller's Tax Representative

Business rule	Description
BR-18	An invoice must indicate the name of the Seller's Tax representative (BT-62) if the Seller (BG-4) has a Seller's Tax Representative (BG-11)

Example of use:

```

<cac:TaxRepresentativeParty>
  <Cac:PartyName>
    <cbci:Name>Tax Representative Ltd.</cbci:Name>
  </Cac:PartyName>
  ...
</cac:TaxRepresentative Party >

```

BT-63 Tax Number of Seller's Tax Representative

Business rule	Description
BR-56	Each Tax Representative of the Seller (BG-11) must have a Tax Number for Seller Tax Representatives (BT-63)
NO-CO-9	The VAT identification number of the Seller (BT-31), the VAT identification number of the Seller's Tax Representative (BT-63) and the VAT identification number of the Buyer (BT-48) must have an ISO code prefix ISO 3166-1 alpha-2 through which the issuing country can identify them. Despite this, Greece can use the prefix "EL"
BR-S-2	An invoice containing invoice items (BG-25) in which the VAT category code of items (BT-151) is "Standard rated" must include the Seller's VAT identification number (BT-31), Seller tax registration identifier (BT-32) and/or the Seller's Tax Representative identification (BT-63)
BR-S-3	An invoice containing document-level discounts (BG-20) where the VAT category code of the document-level discount (BT-95) is "Standard rated" must include the VAT identification number of the Seller (BT-31), the Seller's tax registration identifier (BT-32) and/or the VAT identification number of the Seller's Tax Representative (BT-63).
BR-S-4	An invoice containing document-level charges (BG-21) where the VAT category code of the document-level charge (BT-102) is "Standard rated" must include the VAT identification number of the Seller (BT-31), the Seller's tax registration identifier (BT-32) and/or the VAT Identification Number of the Seller's Tax Representative (BT-63).
BR-Z-2	An invoice containing an invoice item for which the VAT category code of invoiced items (BT-151) is "Zero rated" must include the Seller's VAT identification number (BT-31), Seller tax registration identifier (BT-32) and/or VAT Identification number of Seller's Tax Representative (BT-63)
BR-Z-3	An invoice containing document-level discounts (BG-20) where the VAT category code of the document-level discount (BT-95) is "Zero rated" must include the Seller's VAT identification number (BT-31), Seller tax registration identifier (BT-32) and/or VAT Identification number of Seller's Tax Representative (BT-63).

Business rule	Description
BR-Z-4	An invoice containing document-level charges where the VAT category code of the document-level charges (BT-102) is "Zero rated" must include the Seller's VAT identification number (BT-31), Seller tax registration identifier (BT-32) and/or VAT Identification number of Seller's Tax Representative (BT-63).
BR-E-2	An invoice containing an invoice item (BG-25) where the VAT category code of the invoiced item (BT-151) is "Exempt from VAT" must include the Seller's VAT identification number (BT-31), Seller tax registration identifier (BT-32) and/or VAT Identification number of Seller's Tax Representative (BT-63).
BR-E-3	An invoice containing document-level discounts (BG-20) where the VAT category code of the document-level discount (BT-95) is "Exempt from VAT" must include the Seller's VAT identification number (BT-31), Seller tax registration identifier (BT-32) and/or VAT Identification number of Seller's Tax Representative (BT-63).
BR-E-4	An invoice containing document-level charges (BG-21), where the VAT category code of the document-level charges (BT-102) is "exempt from VAT" must include the Seller's VAT identification number (BT-31), Seller tax identifier (BT-32) and/or VAT Identification number of Seller's Tax Representative (BT-63).
BR-AE-2	An invoice containing an invoice item (BG-25) where the VAT category code of the invoiced item (BT-151) is "Reverse charge" must include the Seller's VAT identification number (BT-31), Seller tax registration identifier (BT-32) and/or VAT Identification number of Seller's Tax Representative (BT-63) and the VAT identification number of the Buyer (BT-48) and/or the Buyer's legal registration identifier (BT-47).
BR-AE-3	An invoice containing document-level discounts (BG-20) where the VAT category code of the document-level discount (BT-95) is "Reverse charge" must include the Seller's VAT identification number (BT-31), Seller tax registration identifier (BT-32) and/or VAT Identification number of Seller's Tax Representative (BT-63) and the VAT identification number of the Buyer (BT-48) and/or the Buyer's legal registration identifier (BT-47).
BR-AE-4	An invoice containing document-level charges (BG-21) where the VAT category code of the document-level charges (BT-102) is "Reverse charge" must include the Seller's VAT identification number (BT-31), Seller tax registration identifier (BT-32) and/or VAT Identification number of Seller's Tax Representative (BT-63) and the VAT identification number of the Buyer (BT-48) and/or the Buyer's legal registration identifier (BT-47).
BR-IC-2	An invoice containing an invoice item (BG-25) where the VAT category code of the invoiced item (BT-151) is "Intra-community supply" must include the Seller's VAT identification number (BT-31), and/or VAT Identification number of Seller's Tax Representative (BT-63) and the VAT identification number of the Buyer (BT-48)
BR-IC-3	An invoice containing a document-level discount (BG-20) where the VAT category code of the document-level discount (BT-95) is "Intra-community supply" must include the Seller's VAT identification number (BT-31), or VAT Identification number of Seller's Tax Representative (BT-63) and the VAT identification number of the Buyer (BT-48)
BR-IC-4	An invoice containing document-level charges (BG-21) where the VAT category code of the document-level charges (BT-102) is "Intra-community supply" must include the Seller's VAT identification number (BT-31), or VAT Identification number of Seller's Tax Representative (BT-63) and the VAT identification number of the Buyer (BT-48)
BR-G-2	An invoice containing an invoice item (BG-25) where the VAT category code of the invoiced item (BT-151) is "Export outside the EU" must include the Seller's VAT identification number (BT-31), or VAT Identification number of Seller's Tax Representative (BT-63)
G-BR-3	An invoice containing a document-level discount (BG-20) where the VAT category code of the document-level discount (BT-95) is "Export outside the EU" must include the Seller's VAT identification number (BT-31), or VAT Identification number of Seller's Tax Representative (BT-63)
BR-G-4	An invoice containing document-level charges (BG-21) where the VAT category code of the document-level charges (BT-102) is "Export outside the EU" must include the Seller's VAT

Business rule	Description
	identification number (BT-31), or VAT Identification number of Seller's Tax Representative (BT-63)
BR-O-2	An invoice containing an invoice item (BG-25) where the VAT category code of the invoiced item (BT-151) is "Not subject to VAT" should not include the Seller's VAT identification number (BT-31), VAT Identification number of Seller's Tax Representative (BT-63) or the Buyer's VAT identification number (BT-46).
BR-O-3	An invoice containing a document-level discount (BG-20) where the VAT category code of the document-level discount (BT-95) is "Not subject to VAT" should not include the Seller's VAT identification number (BT-31), VAT Identification number of Seller's Tax Representative (BT-63) or the Buyer's VAT identification number (BT-46).
BR-O-4	An invoice containing document-level charges (BG-21) where the VAT category code of the document-level charges (BT-102) is "Not subject to VAT" should not include the Seller's VAT identification number (BT-31), VAT Identification number of Seller's Tax Representative (BT-63) or the Buyer's VAT identification number (BT-46).
BR-IG-2	An invoice containing an invoice item (BG-25) where the VAT category code of the invoiced item (BT-151) is "IGIC" must include the Seller's VAT identification number (BT-31), Seller tax registration identifier (BT-32) and/or VAT Identification number of Seller's Tax Representative (BT-63)
BR-IG-3	An invoice containing a document-level discount (BG-20) where the VAT category code of the document-level discount (BT-95) is "IGIC" must include the Seller's VAT identification number (BT-31), Seller tax registration identifier (BT-32) and/or VAT Identification number of Seller's Tax Representative (BT-63)
BR-IG-4	An invoice containing document-level charges (BG-21) where the VAT category code of the document-level charges (BT-102) is "IGIC" must include the Seller's VAT identification number (BT-31), Seller tax registration identifier (BT-32) and/or VAT Identification number of Seller's Tax Representative (BT-63)
BR-IP-2	An invoice containing an invoice item (BG-25) where the VAT category code of the invoiced item (BT-151) is "IPSI" must include the Seller's VAT identification number (BT-31), Seller tax registration identifier (BT-32) and/or VAT Identification number of Seller's Tax Representative (BT-63)
BR-IP-3	An invoice containing a document-level discount (BG-20) where the VAT category code of the document-level discount (BT-95) is "IPSI" must include the Seller's VAT identification number (BT-31), Seller tax registration identifier (BT-32) and/or VAT Identification number of Seller's Tax Representative (BT-63)
BR-IP-4	An invoice containing a document-level charge (BG-21) where the VAT category code of the document-level charges (BT-102) is "IPSI" must include the Seller's VAT identification number (BT-31), Seller tax registration identifier (BT-32) and/or VAT Identification number of Seller's Tax Representative (BT-63)

Example of use:

```

<cac:TaxRepresentativeParty>
  ...
  <Cac:PartyTaxScheme>
    <cbc:CompanyID>AL11111111119</cbc:CompanyID>
    <Cac:TaxScheme>
      <cbc:ID>VAT</cbc:ID>
    </Cac:TaxScheme>
  </Cac:PartyTaxScheme>
</cac:TaxRepresentative Party >

```

BG-12 Address of Seller's Tax Representative

Business rule	Description
BR-19	An invoice must include the address of the Seller's Tax Representative (BG-12) if the Seller (BG-4) has a Seller Tax Representative (BG-11)

ID	Business term	Description	Note on use	Data type	Cardinality
	Lane UBL Invoice Lane UBL CreditNote (Approval)				Remark
BG-12	ADDRESS OF SELLER'S TAX REPRESENTATIVE	A set of business terms that provide information about the postal address of a Seller's tax representative.	The name/postal address of the Seller's tax representative must be stated on an invoice if the Seller has a tax representative who must pay VAT. It is necessary to fill out enough address components to satisfy legal requirements.		1..1
	/Invoice/cac:TaxRepresentativeParty/cac:PostalAddress /CreditNote/cac:TaxRepresentativeParty/cac:PostalAddress				
BT-64	Address of Seller's Tax Representative, Line 1	Main address field.	Usually the name and street number or post office.	Text	0..1
	/Invoice/cac:TaxRepresentativeParty/cac:PostalAddress/cbc:StreetName /CreditNote/cac:TaxRepresentativeParty/cac:PostalAddress/cbc:StreetName				
BT-65	Address of Seller's Tax Representative, Line 2	An additional address field that can be used to provide additional details that complement the main address field.		Text	0..1
	/Invoice/cac:TaxRepresentativeParty/cac:PostalAddress/cbc:AdditionalStreetName /CreditNote/cac:TaxRepresentativeParty/cac:PostalAddress/cbc:AdditionalStreetName				
BT-164	Address of Seller's Tax Representative, Line 3	An additional address field that can be used to provide further details that complement the main address field.		Text	0..1
	/Invoice/cac:TaxRepresentativeParty/cac:PostalAddress/cac:AddressLine/cbc:Line /CreditNote/cac:TaxRepresentativeParty/cac:PostalAddress/cac:AddressLine/cbc:Line				
BT-66	City of Seller's Tax Representative	The usual name for a place, city or settlement where the Address of the tax representative is located.		Text	0..1
	/Invoice/cac:TaxRepresentativeParty/cac:PostalAddress/cbc:CITYNAME /CreditNote/cac:TaxRepresentativeParty/cac:PostalAddress/cbc:CITYNAME				

ID	Business term	Description	Note on use	Data type	Cardinality
	Lane UBL Invoice Lane UBL CreditNote (Approval)				Remark
BT-67	Postal Code of Seller's Tax Representative	Identifier for a set of characters that can be addressed to the relevant postal service.	Such as the postal number or postal code of the post office	Text	0..1
	/Invoice/cac:TaxRepresentativeParty/cac:PostalAddress/cbc:PostalZone /CreditNote/cac:TaxRepresentativeParty/cac:PostalAddress/cbc:PostalZone				
BT-68	County of Seller's Tax Representative	County	Such as regions, counties, states, provinces, etc.	Text	0..1
	/Invoice/cac:TaxRepresentativeParty/cac:PostalAddress/cbc:CountrySubentity /CreditNote/cac:TaxRepresentativeParty/cac:PostalAddress/cbc:CountrySubentity				
BT-69	Country Code of Seller's Tax Representative	A code that identifies the country.	Lists of valid states are registered with the ISO 3166-1 maintenance agency, "Country Name and Subdivision Codes".	Code	1..1
	/Invoice/cac:TaxRepresentativeParty/cac:PostalAddress/cac:Country/cbc:IdentificationCode /CreditNote/cac:TaxRepresentativeParty/cac:PostalAddress/cac:Country/cbc:IdentificationCode				

An example of using the address:

```

<cac:TaxRepresentative Party >
  ...
  <Cac:PostalAddress>
    <cbc:StreetName>Street 127</cbc:StreetName>
    <cbc:AdditionalStreetName>Landing 4</cbc:AdditionalStreetName>
    <Cbc:CITYNAME>Tirana</cbc:CITYNAME>
    <Cbc:PostalZone>1,000</cbc:PostalZone>
    <Cbc:CountrySubentity>Tirana</cbc:CountrySubentity>
    <cbc:AddressLine>Street 127, Subdirectory 4</cbc:AddressLine>
    <Cac:Country>
      <Cbc:IdentificationCode>AL</cbc:IdentificationCode>
    </Cac:Country>
  </Cac:PostalAddress>
  ...
</cac:TaxRepresentative Party >

```

BT-64 Address of Seller's Tax Representative, Line 1

Example of use:

```
<cbc:StreetName>Street 127</cbc:StreetName>
```

BT-65 Address of Seller's Tax Representative, Line 2

Example of use:

```
<cbc:AdditionalStreetName>Street 127</cbc:StreetName>
```

BT-164 Address of Seller's Tax Representative, Line 3

Example of use:

```
<cbc:AddressLine>Street 127, Subdirectory 4</cbc:AddressLine>
```

BT-66 City of Seller's Tax Representative

Example of use:

```
<Cb:c:CItyNAME>Tirana</cbc:CItyNAME>
```

BT-67 Postal Code of Seller's Tax Representative

Example of use:

```
<Cb:c:PostalZone>1000</cbc:PostalZone>
```

BT-68 County of Seller's Tax Representative

Example of use:

```
<Cb:c:CountrySubentity>Tirana</cbc:CountrySubentity>
```

BT-69 Country Code of Seller's Tax Representative

Business rule	Description
BR-20	The Seller's Tax Representative's Address (BG-12) must contain the country code of the Tax Representative (BT-69), if the Seller (BG-4) has a Seller's Tax representative (BG-11)

Example of use:

```
<Cac:Country>
  <Cb:c:IdentificationCode>AL</cbc:IdentificationCode>
</Cac:Country>
```

BG-13 Delivery Information

ID	Business term	Description	Note on use	Data type	Cardinality
	Lane UBL Invoice Lane UBL CreditNote (Approval)				Remark
BG-13	DELIVERY INFORMATION	A set of business terms that provide information on where and when product and service invoices are to be delivered.			0..1
	/Invoice/cac:Delivery /CreditNote/cac:Delivery				
BT-70	Shipping on Behalf	The name of the party to whom the goods and	Used if delivery is to a customer	Text	0..1

ID	Business term	Description	Note on use	Data type	Cardinality
	Lane UBL Invoice Lane UBL CreditNote (Approval)				Remark
	of a Party	services are supplied.	different from the Buyer.		
	/Invoice/cac:Delivery/cac:DeliveryParty/cac:PartyName/cbc:Name /CreditNote/cac:Delivery/cac:DeliveryParty/cac:PartyName/cbc:Name				
BT-71	Delivery Location Identifier	The place where the goods and services are delivered to.	If no Scheme is specified, it must be known to the Buyer and Seller.	identifier	0..1
	/Invoice/cac:Delivery/cac:DeliveryLocation/cbc:ID /CreditNote/cac:Delivery/cac:DeliveryLocation/cbc:ID				
	Schema Identifier	Identifier of the identification scheme of the delivery location identifier.	If used, the identification scheme is selected from the list published by the ISO 6523 maintenance agency.		0..1
	/Invoice/cac:Delivery/cac:DeliveryLocation/cbc:ID/@ schemeID /CreditNote/cac:Delivery/cac:DeliveryLocation/cbc:ID/@ schemeID				
BT-72	Actual Delivery Date	Date of execution or completion of delivery of goods or services.		Date	0..1
	/Invoice/cac:Delivery/cbc:ActualDeliveryDate /CreditNote/cac:Delivery/cbc:ActualDeliveryDate				

Example of use:

```

<cac:Delivery>
< cbc:ActualDeliveryDate>2018-12-31</cbc:ActualDeliveryDate>
  < cac:DeliveryLocation>
    <cbc:ID schemeID="0088">5309998888745</cbc:ID>
  </Cac:DeliveryLocation>
  < cac:DeliveryParty >
    <Cac:PartyName>
      <cbc:Name>Delivery Company</cbc:Name>
    </Cac:PartyName>
  </cac:DeliveryParty >
</Cac:Delivery>

```

BT-70 Shipping on behalf of a party

Example of use:

```

<cac:Delivery>
...
  < cac:DeliveryParty >
    <Cac:PartyName>
      <cbc:Name>Delivery Company</cbc:Name>
    </Cac:PartyName>
  </cac:DeliveryParty >
</Cac:Delivery>

```

BT-71 Delivery location identifier

Example of use:

```
<cac:Delivery>
  ...
  < cac:DeliveryLocation>
    <cbc:ID schemaID="0088">53099998888745</cbc:ID>
  </Cac:DeliveryLocation>
  ...
</Cac:Delivery>
```

BT-72 Actual delivery date

Business rule	Description
BR-IC-11	On an invoice with allocated VAT (BG-23) where the VAT category code (BT-118) is "intra-community supply", the actual delivery date (BT-72) or billing period (BG-14) may not be left empty.

Example of use:

```
<cac:Delivery>
< cbc:ActualDeliveryDate>2018-12-31</cbc:ActualDeliveryDate>
  ...
</Cac:Delivery>
```

BG-14 Invoice period

Business rule	Description
BR-IC-11	On an invoice with allocated VAT (BG-23) where the VAT category code (BT-118) is "intra-community supply", the actual delivery date (BT-72) or invoice period (BG-14) may not be left empty.

ID	Business term	Description	Note on use	Data type	Cardinality
	Lane UBL Invoice Lane UBL CreditNote (Approval)				Remark
BG-14	INVOICE PERIOD	A set of business terms that provide information about the billing period.	It is used to indicate the start and end of the period to which an invoice relates. It is also called the delivery period.		0..1
	/Invoice/cac:InvoicePeriod /CreditNote/cac:InvoicePeriod				
BT-73	Invoice Period Start Date	The starting date of the billing period	Initial delivery date of goods or services	Date	0..1
	/Invoice/cac:InvoicePeriod/cbc:StartDate /CreditNote/cac:InvoicePeriod/cbc:StartDate				
BT-74	Invoice Period End Date	End date of the billing period	Date of delivery of goods or execution of services.	Date	0..1

ID	Business term	Description	Note on use	Data type	Cardinality
	Lane UBL Invoice Lane UBL CreditNote (Approval)				Remark
	/Invoice/cac:InvoicePeriod/cbc:EndDate /CreditNote/cac:InvoicePeriod/cbc:EndDate				

Example of use:

```
<cac:InvoicePeriod>
< cbc:StartDate>2018-11-01</cbc:StartDate>
< cbc:EndDate>2018-11-30</cbc:EndDate>
</Cac:InvoicePeriod>
```

BT-73 Invoice period start date

Business rule	Description
BR-29	If both dates are given: the invoice period start date (BT-73) and the invoice period end date (BT-74), the invoice period end date (BT-74) must be later than or equal to the start date of the invoice period (BT -73)
BR-CO-19	If the invoice period (BG-14) is used, either the invoice period start date (BT-73) or the invoice period end date (BT-74), or both, should be entered.

Example of use:

```
<cac:InvoicePeriod>
< cbc:StartDate>2018-11-01</cbc:StartDate>
...
</Cac:InvoicePeriod>
```

BT-74 Invoice period end date

Business rule	Description
BR-29	If both dates are given: the invoice period start date (BT-73) and the invoice period end date (BT-74), the invoice period end date (BT-74) must be later than or equal to the start date of the invoice period (BT -73)
BR-CO-19	If the invoice period (BG-14) is used, either the invoice period start date (BT-73) or the invoice period end date (BT-74), or both, should be entered.

Example of use:

```
<cac:InvoicePeriod>
...
< cbc:EndDate>2018-11-30</cbc:EndDate>
</Cac:InvoicePeriod>
```


BG-15 Delivery address

ID	Business term	Description	Note on use	Data type	Cardinality
	Lane UBL Invoice Lane UBL CreditNote (Approval)				Remark
BG-15	DELIVERY ADDRESS	A set of business terms that provide information about the address at which the invoiced products and services were or are being delivered.	In the case of a pick-up, the delivery address is the pick-up address. It is necessary to fill out enough address components to satisfy legal requirements.		0..1
	/Invoice/cac:Delivery/cac:DeliveryLocation/cac:Address /CreditNote/cac:Delivery/cac:DeliveryLocation/cac:Address				
BT-75	Delivery Address, Line 1	Main address field	Usually the street name and number.	Text	0..1
	/Invoice/cac:Delivery/cac:DeliveryLocation/cac:Address/cbc:StreetName /CreditNote/cac:Delivery/cac:DeliveryLocation/cac:Address/cbc:StreetName				
BT-76	Delivery Address, Line 2	An additional address field that can be used to provide further details that complement the main address field.		Text	0..1
	/Invoice/cac:Delivery/cac:DeliveryLocation/cac:Address/cbc:AdditionalStreetName /CreditNote/cac:Delivery/cac:DeliveryLocation/cac:Address/cbc:AdditionalStreetName				
BT-165	Delivery Address, Line 3	An additional address field that can be used to provide further details that complement the main address field.		Text	0..1
	/Invoice/cac:Delivery/cac:DeliveryLocation/cac:Address/cac:AddressLine/cbc:Line /CreditNote/cac:Delivery/cac:DeliveryLocation/cac:Address/cac:AddressLine/cbc:Line				
BT-77	Delivery City	Common name of the city, town or village where the Delivery Address is located		Text	0..1
	/Invoice/cac:Delivery/cac:DeliveryLocation/cac:Address/cbc:CITYNAME /CreditNote/cac:Delivery/cac:DeliveryLocation/cac:Address/cbc:CITYNAME				
BT-78	Postal Code of Delivery	Identifier for a set of characters that can be addressed to the relevant postal service.	Such as a postal code or a mail number.	Text	0..1
	/Invoice/cac:Delivery/cac:DeliveryLocation/cac:Address/cbc:PostalZone				

ID	Business term	Description	Note on use	Data type	Cardinality
	Lane UBL Invoice Lane UBL CreditNote (Approval)				Remark
	/CreditNote/cac:Delivery/cac:DeliveryLocation/cac:Address/cbc:PostalZone				
BT-79	Delivery County	County	Such as regions, counties, states, provinces, etc.	Text	0..1
	/Invoice/cac:Delivery/cac:DeliveryLocation/cac:Address/cbc:CountrySubentity /CreditNote/cac:Delivery/cac:DeliveryLocation/cac:Address/cbc:CountrySubentity				
BT-80	Country Code of Delivery	A code that identifies the country.	A list of valid states is registered with the ISO 3166 1 maintenance agency, "Codes for the representation of names of countries and their subdivisions -- Part 1: Country codes".	Code	1..1
	/Invoice/cac:Delivery/cac:DeliveryLocation/cac:Address/cac:Country/cbc:IdentificationCode /CreditNote/cac:Delivery/cac:DeliveryLocation/cac:Address/cac:Country/cbc:IdentificationCode				

An example use of the address:

```

<cac:Delivery>
  ...
  < cac:DeliveryLocation>
    <Cac:Address>
      <cbc:StreetName>Street 127</cbc:StreetName>
      <cbc:AdditionalStreetName>divider 4</cbc:AdditionalStreetName>
      <Cbc:CITYNAME>Tirana</cbc:CITYNAME>
      <Cbc:PostalZone>1,000</cbc:PostalZone>
      <Cbc:CountrySubentity>Tirana</cbc:CountrySubentity>
      <cbc:AddressLine>Street 127, Landing 4</cbc:AddressLine>
      <Cac:Country>
        <Cbc:IdentificationCode>AL</cbc:IdentificationCode>
      </Cac:Country>
    </Cac:Address>
  </cac:DeliveryLocation>
  ...
</Cac:Delivery>

```

BT-75 Delivery Address, Line 1

Example of use:

```
<cbc:StreetName>Street 127</cbc:StreetName>
```

BT-76 Delivery Address, Line 2

Example of use:

```
<cbc:AdditionalStreetName>Street 127</cbc:StreetName>
```

BT-165 Delivery Address, Line 3

Example of use:

```
<cbc:AddressLine>Street 127, Landing 4</cbc:AddressLine>
```

BT-77 Delivery City

Example of use:

```
<Cb:c:CItyNAME>Tirana</cbc:CItyNAME>
```

BT-78 Postal code of delivery

Example of use:

```
<Cb:c:PostalZone>1,000</cbc:PostalZone>
```

BT-79 Delivery County

Example of use:

```
<Cb:c:CountrySubentity>Tirana</cbc:CountrySubentity>
```

BT-80 Country code of delivery

Business rule	Description
BR-57	Delivery to an address (BG-15) must include the destination country code (BT-80)
BR-IC-12	On an invoice with allocated VAT (BG-23) where the VAT category code (BT-118) is "intra-community supply", the destination country code (BT-80) or invoice period (BG-14) may not be left empty.

Example of use:

```
<Cac:Country>  
  <Cb:c:IdentificationCode>AL</cbc:IdentificationCode>  
</Cac:Country>
```

BG-16 Payment instructions

ID	Business term	Description	Note on use	Data type	Cardinality
	Lane UBL Invoice Lane UBL CreditNote (Approval)				Remark
BG-16	PAYMENT INSTRUCTIONS	A set of business terms that provide payment information.			0..1
	/Invoice/cac:PaymentMeans /CreditNote/cac:PaymentMeans				
BT-81	Payment Means Code	The way, expressed as a code, in which	The following entries from the UNTDID 4461 encryption key [6] can be used.	Code	1..1

ID	Business term	Description	Note on use	Data type	Cardinality
	Lane UBL Invoice Lane UBL CreditNote (Approval)				Remark
		payment is expected or has already been made.	It is necessary to distinguish between SEPA and non-SEPA payments and between payments by transfer from accounts, direct debits, card payments and other payment instruments.		
	/Invoice/cac:PaymentMeans/cbc:PaymentMeansCode /CreditNote/cac:PaymentMeans/cbc:PaymentMeansCode				
BT-82	Text for Payment Means	The way, expressed as text, for which payment is expected or already made.	Such as cash, transfer from accounts, direct debit, credit card etc.	Text	0..1
	/Invoice/cac:PaymentMeans/cbc:InstructionNote /CreditNote/cac:PaymentMeans/cbc:InstructionNote				
BT-83	Allocation Information	The text value used to establish a link between payment and the invoices issued by the Seller.	<p>Used for important information on settling a creditors' debt. This reference helps the Seller to link the payment to the relevant payment process. When determining the text value, which is usually the number of the invoice being paid, but may be another Seller's reference, the Buyer should provide this reference in his payment order when making the payment. In a payment transaction, this reference is returned to the Seller as Remittance Information.</p> <p>In order to enable automatic processing of cross-border SEPA payments, only Latin letters with a maximum of 140 characters should be used. Consult Section 1.4 SEPA Transfer of Funds, and SEPA Direct Debit for implementation Schemes 13 and 14, for details on permitted characters. Other rules may apply to SEPA payments within national borders. If the remittance information is structured in accordance with the ISO 11649: 2009 Standard [16] for structured RF creditor reference, it must be mapped to the Structured Remittance Information Creditor Reference field in the SEPA payment message. If the storage information is structured in accordance with the EACT Automated Settlement Standard [17], it must be mapped to the Unstructured Remittance Information field in the SEPA payment message.</p> <p>If the remittance information is mapped to the End To End Identification field or to the Structured Remittance Information Creditor Reference in SEPA payment messages, then the content may not start or end with "/" and the content may not contain "//". Refer to</p>	Text	0..1

ID	Business term	Description	Note on use	Data type	Cardinality
	Lane UBL Invoice Lane UBL CreditNote (Approval)				Remark
			Reference 15.		
	/Invoice/cac:PaymentMeans/cbc:PaymentID /CreditNote/cac:PaymentMeans/cbc:PaymentID				

Example of use:

```
<Cac:PaymentMeans>
  <Cbc:PaymentMeansCode>30</cbc:PaymentMeansCode>
  <cbc:InstructionNote>Payment Text</cbc:InstructionNote>
  <cbc:PaymentID>AL00 12345678901</cbc:PaymentID>
  ...
</Cac:PaymentMeans>
```

BT-81 Payment means code

Business rule	Description
BR-49	The payment instructions (BG-16) should indicate the payment means code (BT-81)

Example of use:

```
<Cac:PaymentMeans>
  <Cbc:PaymentMeansCode>30</cbc:PaymentMeansCode>
  ...
</Cac:PaymentMeans>
```

The most common codes are:

- 10 - Cash
- 30 - Credit transfer
- 48 - Bank card
- 49 - Direct Debit

BT-82 Payment means text

Example of use:

```
<Cac:PaymentMeans>
  ...
  <cbc:InstructionNote>Payment Text</cbc:InstructionNote>
  ...
</Cac:PaymentMeans>
```

BT-83 Allocation information

Example of use:

```
<Cac:PaymentMeans>
  ...
  <cbc:PaymentID>AL00 12345678901</cbc:PaymentID>
  ...
</Cac:PaymentMeans>
```

BG-17 Credit transfer

ID	Business term	Description	Note on use	Data type	Cardinality
	Lane UBL Invoice Lane UBL CreditNote (Approval)				Remark
BG-17	CREDIT TRANSFER	Group of business terms for assessment of a credit transfer.			0..n
	/Invoice/cac:PaymentMeans/cac:PayeeFinancialAccount /CreditNote/cac:PaymentMeans/cac:PayeeFinancialAccount				
BT-84	Payment Account Identifier	A unique billing account identifier, at payment service providers, to which payments must be executed.	Like IBAN (in case of SEPA payment) or national account number.	identifier	1..1
	/Invoice/cac:PaymentMeans/cac:PayeeFinancialAccount/cbc:ID /CreditNote/cac:PaymentMeans/cac:PayeeFinancialAccount/cbc:ID				
BT-85	Payment Account Name	The payment account name, at payment service providers, to which payments must be executed.		Text	0..1
	/Invoice/cac:PaymentMeans/cac:PayeeFinancialAccount/cbc:Name /CreditNote/cac:PaymentMeans/cac:PayeeFinancialAccount/cbc:Name				
BT-86	Payment Service Provider Identifier	Identifier for the payment service provider at which the invoice to be paid is located.	For example, BIC or National Clearing Code (NCC) where necessary. No identification scheme is used.	identifier	0..1
	/Invoice/cac:PaymentMeans/cac:PayeeFinancialAccount/cac:FinancialInstitutionBranch/cbc:ID /CreditNote/cac:PaymentMeans/cac:PayeeFinancialAccount/cac:FinancialInstitutionBranch/cbc:ID				

Example of use:

```
<Cac:PaymentMeans>
  ...
```

```

<Cac:PayeeFinancialAccount>
  <Cbc:ID>AL47212110090000000235698741</cbc:ID>
  <cbc:Name>ALL Account</cbc:Name>
  <Cac:FinancialInstitutionBranch>
    <Cbc:ID>2360000</cbc:ID>
  </Cac:FinancialInstitutionBranch>
</Cac:PayeeFinancialAccount>
...
</Cac:PaymentMeans>

```

BT-84 Payment account identifier

Business rule	Description
BR-50	A Payment Account Identifier (BT-84) must be indicated if the information for transfer of funds to an account (BG-16) is listed on the invoice.
BR-61	If the payment means code (BT-81) indicates SEPA transfer of funds to an account, local transfer of funds to an account or non-SEPA international transfer of funds to an account, the payment account identifier (BT-84) must be specified.

Example of use:

```

<Cac:PaymentMeans>
...
  <Cac:PayeeFinancialAccount>
    <Cbc:ID>AL47212110090000000235698741</cbc:ID>
    ...
  </Cac:PayeeFinancialAccount>
...
</Cac:PaymentMeans>

```

The IBAN is entered without any spaces.

BT-85 Payment Account Name

Example of use:

```

<Cac:PaymentMeans>
...
  <Cac:PayeeFinancialAccount>
    ...
    <cbc:Name>ALL Account</cbc:Name>
    ...
  </Cac:PayeeFinancialAccount>
...
</Cac:PaymentMeans>

```

BT-86 Payment Service Provider Identifier

Example of use:

```

<Cac:PaymentMeans>
...
  <Cac:PayeeFinancialAccount>
    ...
    <Cac:FinancialInstitutionBranch>
      <Cbc:ID>2360000</cbc:ID>
    </Cac:FinancialInstitutionBranch>
  </Cac:PayeeFinancialAccount>
...

```

</Cac:PaymentMeans>

BG-18 Payment card information

ID	Business term	Description	Note on use	Data type	Cardinality
	Lane UBL Invoice Lane UBL CreditNote (Approval)				Remark
BG-18	PAYMENT CARD INFORMATION	A set of business terms that provide information about the card used to pay concurrently with the issue of an account.	Used only if the Buyer has decided to pay with a payment card, such as a credit or debit card.		0..1
	/Invoice/cac:PaymentMeans/cac:CardAccount /CreditNote/cac:PaymentMeans/cac:CardAccount				
BT-87	Primary account number	The primary account number (PAN) used for payment.	In accordance with card security payment standards, an invoice must never contain a full card number. At present, the Security Standards Council of PCI has defined the following: The first 6 digits and the last four digits represent the maximum number of digits to be displayed.	Text	1..1
	/Invoice/cac:PaymentMeans/cac:CardAccount/cbc:PrimaryAccountNumberID /CreditNote/cac:PaymentMeans/cac:CardAccount/cbc:PrimaryAccountNumberID				
BT-88	Card Holder's Name	The name of the payer.		Text	0..1
	/Invoice/cac:PaymentMeans/cac:CardAccount/cbc:HolderName /CreditNote/cac:PaymentMeans/cac:CardAccount/cbc:HolderName				

Example of use:

```

<Cac:PaymentMeans>
  ...
  <Cac:CardAccount>
    <Cbc:PrimaryAccountNumberID>XXXXXXXXXXXX1234</cbc:PrimaryAccountNumberID>
    <cbc:HolderName>Last Name</cbc:HolderName>
  </Cac:CardAccount>
  ...
</Cac:PaymentMeans>

```

BT-87 Primary account number

Business rule	Description
BR-51	The last four to six digits of the primary payment card number (BT-87) must be present if the payment

card information (BG-18) is listed on the invoice

Example of use:

```

<Cac:PaymentMeans>
  ...
  <Cac:CardAccount>
    <cbc:PrimaryAccountNumberID>XXXXXXXXXXXX1234</cbc:PrimaryAccountNumberID>
    ...
  </Cac:CardAccount>
  ...
</Cac:PaymentMeans>

```

BT-88 Card Holder's Name

Example of use:

```

<Cac:PaymentMeans>
  ...
  <Cac:CardAccount>
    ...
    <cbc:HolderName>Last Name</cbc:HolderName>
  </Cac:CardAccount>
  ...
</Cac:PaymentMeans>

```

BG-19 Direct debit

ID	Business term	Description	Note on use	Data type	cardinality
	Lane UBL Invoice Invoice Lane UBL CreditNote (Approval)				Remark
BG-19	DIRECT DEBIT	A set of business terms for assigning direct debit.	This group may be used for prior notification on an invoice that payment will be made through SEPA or other direct debit means initiated by the Seller, in accordance with the SEPA or other direct debit scheme.		0..1
	/Invoice/cac:PaymentMeans/cac:PaymentMandate /CreditNote/cac:PaymentMeans/cac:PaymentMandate				
BT-89	Authorization Reference Identifier	Unique identifier assigned by the payee in reference to direct debit authorization.	It is used to inform a Buyer in advance of SEPA direct debit.	identifier	0..1
	/Invoice/cac:PaymentMeans/cac:PaymentMandate/cbc:ID /CreditNote/cac:PaymentMeans/cac:PaymentMandate/cbc:ID				
BT-90	Bank Creditor Identifier	Unique bank identifier referring to the payee or Seller, which is assigned by the payee's bank or Seller.	It is used to inform a Buyer in advance of SEPA direct debit.	identifier	0..1

	/Invoice/cac:AccountingSupplierParty/cac:Party/cac:PartyIdentification/cbc:ID /CreditNote/cac:AccountingSupplierParty/cac:Party/cac:PartyIdentification/cbc:ID			With schemeID="SEPA" " when the identifier refers to the Seller	
BT-90	Bank Creditor Identifier	Unique bank identifier referring to the payee or Seller, which is assigned by the payee's bank or Seller.	It is used to inform a Buyer in advance of SEPA direct debit.	identifier	0..1
	/Invoice/cac:PayeeParty/cac:PartyIdentification/cbc:ID /CreditNote/cac:PayeeParty/cac:PartyIdentification/cbc:ID			With schemeID="SEPA" " when the identifier refers to the Payment Recipient	
BT-91	Debit Account Identifier	Account which is charged directly by debit.		identifier	0..1
	/Invoice/cac:PaymentMeans/cac:PaymentMandate/cac:PayerFinancialAccount/cbc:ID /CreditNote/cac:PaymentMeans/cac:PaymentMandate/cac:PayerFinancialAccount/cbc:ID				

Example of use:

```

<Cac:AccountingSupplierParty>
  <Cac:Party>
    ...
    <Cac:PartyIdentification>
      <cbc:ID schemaID="0088">5305123456789</cbc:ID>
    </Cac:PartyIdentification>
    <Cac:PartyIdentification>
      <cbc:ID schemaID="SEPA">AL47212110090000000235698741</cbc:ID>
    </Cac:PartyIdentification>
    ...
  </Cac:Party>
</Cac:AccountingSupplierParty>
...
<cac:PayeeParty>
  <Cac:Party>
    <Cac:PartyIdentification>
      <cbc:ID schemaID="SEPA">AL47212110090000000235698741</cbc:ID>
    </Cac:PartyIdentification>
    ...
  </Cac:Party>
</cac:Payee Party >
...
<Cac:PaymentMeans>
  ...
  <Cac:PaymentMandate>
    <Cbc:ID>1111-2344</Cbc:ID>
    <Cac:PayerFinancialAccount>
      <Cbc:ID>AL47212110090000000235698741</Cbc:ID>
    </Cac:PayerFinancialAccount>
  </Cac:PaymentMandate>
</Cac:PaymentMeans>

```

BT-89 Authorization reference identifier

Example of use:

```
<Cac:PaymentMeans>
  ...
  <Cac:PaymentMandate>
    <cbc:ID>1111-2344</cbc:ID>
    ...
  </Cac:PaymentMandate>
</Cac:PaymentMeans>
```

BT-90 Bank creditor identifier

Example of use:

```
<Cac:AccountingSupplierParty>
  <Cac:Party>
    ...
    <Cac:PartyIdentification>
      <cbc:ID schemaID="0088">5305123456789</cbc:ID>
    </Cac:PartyIdentification>
    <Cac:PartyIdentification>
      <cbc:ID schemaID="SEPA">AL47212110090000000235698741</cbc:ID>
    </Cac:PartyIdentification>
    ...
  </Cac:Party>
</Cac:AccountingSupplierParty>
...
<cac:PayeeParty>
  <Cac:Party>
    <Cac:PartyIdentification>
      <cbc:ID schemaID="SEPA">AL47212110090000000235698741</cbc:ID>
    </Cac:PartyIdentification>
    ...
  </Cac:Party>
</cac:Payee Party >
```

BT-91 Debit Account Identifier

Example of use:

```
<Cac:PaymentMeans>
  ...
  <Cac:PaymentMandate>
    ...
    <Cac:PayerFinancialAccount>
      <cbc:ID>AL47212110090000000235698741</cbc:ID>
    </Cac:PayerFinancialAccount>
  </Cac:PaymentMandate>
</Cac:PaymentMeans>
```

BG-20 Document-level discounts

ID	Business term	Description	Note on use	Data type	Cardinality
	Lane UBL Invoice Lane UBL CreditNote (Approval)				Remark
BG-20	DOCUMENT-LEVEL	A set of business terms that provide	Deductions, such as retained taxes, may also be included in		0..n

ID	Business term	Description	Note on use	Data type	Cardinality
	Lane UBL Invoice Lane UBL CreditNote (Approval)				Remark
	DISCOUNTS	discount information that applies to your entire account.	this group.		
	/Invoice/cac:AllowanceCharge /CreditNote/cac:AllowanceCharge				With cbc:ChargeIndicator="false"
BT-92	Amount of Document-level Discount	Amount of discount, without VAT.		Amount	1..1
	/Invoice/cac:AllowanceCharge/cbc:Amount /CreditNote/cac:AllowanceCharge/cbc:Amount				With cbc:ChargeIndicator="false"
BT-93	Basis of Document-level Discount	The basis which, together with the percentage of document-level discounts, is used to calculate the amount of a document-level discount.		Amount	0..1
	/Invoice/cac:AllowanceCharge/cbc:BaseAmount /CreditNote/cac:AllowanceCharge/cbc:BaseAmount				With cbc:ChargeIndicator="false"
BT-94	Percentage of Document-level Discount	The percentage which, together with the basis of a document-level discount, is used to calculate a document-level discount amount.		Percentage	0..1
	/Invoice/cac:AllowanceCharge/cbc:MultiplierFactorNumeric /CreditNote/cac:AllowanceCharge/cbc:MultiplierFactorNumeric				With cbc:ChargeIndicator="false"
BT-95	VAT Category Code of Document-level Discount	Encoded VAT category identification which applies to a document-level discount.	The following entries are applied UNTDID 5305 [6]: <ul style="list-style-type: none"> • Standard rate • Zero rated goods • Exempt from VAT / IGIC / IPSI • VAT Reverse charge / IGIC / IPSI • VAT exempt for intra community supply of goods / IGIC / IPSI • Free export item, tax not charged VAT / IGIC / IPSI because of export outside the EU • Services outside 	Code	1..1

ID	Business term	Description	Note on use	Data type	Cardinality
	Lane UBL Invoice Lane UBL CreditNote (Approval)				Remark
			scope of tax. (Non-taxable, Sales are not subject to VAT / IGIC / IPSI)		
	/Invoice/cac:AllowanceCharge/cac:TaxCategory/cbc:ID /CreditNote/cac:AllowanceCharge/cac:TaxCategory/cbc:ID				With cbc:ChargeIndicator="false" With cac:TaxScheme/cbc:ID="VAT"
BT-96	VAT Rate of Document-level Discount	The VAT rate is shown as the percentage which applies to a document-level discount.		Percentage	0..1
	/Invoice/cac:AllowanceCharge/cac:TaxCategory/cbc:Percent /CreditNote/cac:AllowanceCharge/cac:TaxCategory/cbc:Percent				With cbc:ChargeIndicator="false"
BT-97	Reason for Document-level Discount	The reason for the document-level discount as expressed in text.		Text	0..1
	/Invoice/cac:AllowanceCharge/cbc:AllowanceChargeReason /CreditNote/cac:AllowanceCharge/cbc:AllowanceChargeReason				With cbc:ChargeIndicator="false"
BT-98	Code for Reason for Document-level Discount	The reason for the document-level discount as expressed in code	Use UNTDID 5189 list entries [6]. The code which describes reason for the document-level discount, and the reason for the document-level discount must apply to the same document-level discount reason.	Code	0..1
	/Invoice/cac:AllowanceCharge/cbc:AllowanceChargeReasonCode /CreditNote/cac:AllowanceCharge/cbc:AllowanceChargeReasonCode				With cbc:ChargeIndicator="false"

Example of use:

```

<Cac:AllowanceCharge>
  <Cbc:ChargeIndicator>>false</cbc:ChargeIndicator>
  <Cbc:AllowanceChargeReasonCode>71</cbc:AllowanceChargeReasonCode>
  <cbc:AllowanceChargeReason>Volume Discount</cbc:AllowanceChargeReason>
  <Cbc:MultiplierFactorNumeric>10:00</cbc:MultiplierFactorNumeric>
  <cbc:Amount currencyID="ALL">20.00</cbc:Amount>
  <cbc:BaseAmount currencyID="ALL">200.00</cbc:BaseAmount>
  <Cac:TaxCategory>
    <Cbc:ID></cbc:ID>
    <Cbc:Percent>25</cbc:Percent>
  </Cac:TaxCategory>
</Cac:AllowanceCharge>

```

```

    <Cac:TaxScheme>
      <Cbc:ID>VAT</cbc:ID>
    </Cac:TaxScheme>
  </Cac:TaxCategory>
</Cac:AllowanceCharge>

```

BT-92 Amount of Document-level Discount

Business rule	Description
BR-31	Each document-level discount (BG-20) must have the amount of the document-level discount (BT-92)

Example of use:

```

<Cac:AllowanceCharge>
  <Cbc:ChargeIndicator>>false</cbc:ChargeIndicator>
  ...
  <cbc:Amount currencyID="ALL">20.00</cbc:Amount>
  ...
</Cac:AllowanceCharge>

```

BT-93 Basis of Document-level Discount

Example of use:

```

<Cac:AllowanceCharge>
  <Cbc:ChargeIndicator>>false</cbc:ChargeIndicator>
  ...
  <cbc:BaseAmount currencyID="ALL">200.00</cbc:BaseAmount>
  ...
</Cac:AllowanceCharge>

```

BT-94 Percentage of Document-level Discount

Example of use:

```

<Cac:AllowanceCharge>
  <Cbc:ChargeIndicator>>false</cbc:ChargeIndicator>
  ...
  <Cbc:MultiplierFactorNumeric>10:00</cbc:MultiplierFactorNumeric>
  ...
</Cac:AllowanceCharge>

```

BT-95 VAT Category Code of Document-level Discount

Business rule	Description
BR-32	Each document-level discount (BG-20) must have a category code for VAT for the document-level discount (BT-95)

Example of use:

```

<Cac:AllowanceCharge>
  <Cbc:ChargeIndicator>>false</cbc:ChargeIndicator>
  ...
  <Cac:TaxCategory>
    <Cbc:ID></cbc:ID>
    ...
    <Cac:TaxScheme>
      <Cbc:ID>VAT</cbc:ID>
    </Cac:TaxScheme>
  </Cac:TaxCategory>
</Cac:AllowanceCharge>

```

```

    </Cac:TaxScheme>
  </Cac:TaxCategory>
</Cac:AllowanceCharge>

```

BT-96 VAT rate of document-level discount

Business rule	Description
BR-S-6	In a document-level discount (BG-20), where the category code of VAT of the document-level discount (BT-95) is "Standard rated," the VAT rate for the document-level discount (BT-96) must be higher than zero .
BR-Z-6	In a document-level discount (BG-20), where the category code of VAT of the document-level discount (BT-95) is "Zero rated", the VAT rate for the document-level discount (BT-96) must be 0 (zero) .
BR-E-6	In a document-level discount (BG-20), where the category code of VAT of the document-level discount (BT-95) is "Exempt from VAT" the VAT rate for the document-level discount (BT-96) must be 0 (zero) .
BR-AE-6	In a document-level discount (BG-20), where the category code of VAT of the document-level discount (BT-95) is "Reverse charge" the VAT rate for the document-level discount (BT-96) must be 0 (zero) .
BR-6 IC	In a document-level discount (BG-20), where the category code of VAT of the document-level discount (BT-95) is "Intra-community supply", the VAT rate for the document-level discount (BT-96) must be 0 (zero) .
BR-A-6	In a document-level discount (BG-20), where the category code of VAT of the document-level discount (BT-95) is "Export outside the EU", the VAT rate for the document-level discount (BT-96) must be 0 (zero) .
BR-A-6	In a document-level discount (BG-20), where the category code of VAT of the document-level discount (BT-95) is "Not subject to VAT", should not include a VAT rate on the document-level discount (BT-96)

Example of use:

```

<Cac:AllowanceCharge>
  <cbc:ChargeIndicator>false</cbc:ChargeIndicator>
  ...
  <Cac:TaxCategory>
    ...
    <cbc:Percent>25</cbc:Percent>
    ...
  </Cac:TaxCategory>
</Cac:AllowanceCharge>

```

BT-97 Reason for document-level discount

Business rule	Description
BR-33	Each document-level discount (BG-20) must have the reason for a document-level discount (BT-97) or code for the reason for document-level discount (BT-98)
BR-CO-5	The code for the reason for document-level discount (BT-98) and the reason for a document-level discount (BT-97) should indicate same type of discount.
BR-CO-21	Each document-level discount (BG-20) must include a reason for the document-level discount (BT-97) code for the reason for document-level discount (BT-98), or both.

Example of use:

```

<Cac:AllowanceCharge>
  <cbc:ChargeIndicator>>false</cbc:ChargeIndicator>
  ...
  <cbc:AllowanceChargeReason>Volume Discount</cbc:AllowanceChargeReason>
  ...
</Cac:AllowanceCharge>

```

BT-98 Code for Reason for Document-level Discount

Business rule	Description
BR-33	Each document-level discount (BG-20) must have the reason for a document-level discount (BT-97) or code for the reason for document-level discount (BT-98)
BR-CO-5	The code for the reason for document-level discount (BT-98) and the reason for a document-level discount (BT-97) should indicate same type of discount.
BR-CO-21	Each document-level discount (BG-20) must include a reason for the document-level discount (BT-97) code for the reason for document-level discount (BT-98), or both.

Example of use:

```

<Cac:AllowanceCharge>
  <cbc:ChargeIndicator>>false</cbc:ChargeIndicator>
  <cbc:AllowanceChargeReasonCode>71</cbc:AllowanceChargeReasonCode>
  ...
</Cac:AllowanceCharge>

```

BG-21 Document-level charges

ID	Business term	Description	Note on use	Data type	Cardinality
	Lane UBL Invoice Lane UBL CreditNote (Approval)				Remark
BG-21	DOCUMENT-LEVEL CHARGES	A set of business terms that provide information charges and taxes other than VAT that apply to an invoice as a whole.			0..n
	/Invoice/cac:AllowanceCharge /CreditNote/cac:AllowanceCharge				With cbc:ChargeIndicator="true"
BT-99	Document-Level Charge Amount	Charge amount without VAT.		Amount	1..1
	/Invoice/cac:AllowanceCharge/cbc:Amount /CreditNote/cac:AllowanceCharge/cbc:Amount				With cbc:ChargeIndicator="true"
BT-100	Base for Document-level Charge	A base that, together with the document-level charge percentage, can be used to calculate the amount of		Amount	0..1

ID	Business term	Description	Note on use	Data type	Cardinality
	Lane UBL Invoice Lane UBL CreditNote (Approval)				Remark
		document-level charges.			
	/Invoice/cac:AllowanceCharge/cbc:BaseAmount /CreditNote/cac:AllowanceCharge/cbc:BaseAmount				With cbc:ChargeIndicator="true"
BT-101	Document-level Charge Percentage	The percentage which, together with the basis of a document-level charge, is used to calculate a document-level charge amount.		Percentage	0..1
	/Invoice/cac:AllowanceCharge/cbc:MultiplierFactorNumeric /CreditNote/cac:AllowanceCharge/cbc:MultiplierFactorNumeric				With cbc:ChargeIndicator="true"
BT-102	VAT Category Code of Document-level Charge	Encoded VAT category identification which applies to a document-level charge.	The following entries are applied UNTDID 5305 [6]: <ul style="list-style-type: none"> • Standard rate • Zero rated goods • Exempt from VAT / IGIC / IPSI • VAT Reverse charge / IGIC / IPSI • VAT exempt for intra community supply of goods / IGIC / IPSI • Free export item, tax not charged VAT / IGIC / IPSI because of export outside the EU • Services outside scope of tax. (Non-taxable, Sales are not subject to VAT / IGIC / IPSI) 	Code	1..1
	/Invoice/cac:AllowanceCharge/cac:TaxCategory/cbc:ID /CreditNote/cac:AllowanceCharge/cac:TaxCategory/cbc:ID				With cbc:ChargeIndicator="true"
BT-103	VAT Rate of Document-level Charge	The VAT rate is shown as a percentage that applies to a document-level charge.		Percentage	0..1
	/Invoice/cac:AllowanceCharge/cac:TaxCategory/cbc:Percent /CreditNote/cac:AllowanceCharge/cac:TaxCategory/cbc:Percent				With cbc:ChargeIndicator="true"
BT-104	Reason for Document-level Charge	The reason for a document-level charge as expressed in text.		Text	0..1

ID	Business term	Description	Note on use	Data type	Cardinality
	Lane UBL Invoice Lane UBL CreditNote (Approval)				Remark
	/Invoice/cac:AllowanceCharge/cbc:AllowanceChargeReason /CreditNote/cac:AllowanceCharge/cbc:AllowanceChargeReason				With cbc:ChargeIndicator="true"
BT-105	Code for Reason for Document-level Charge	The reason for a document-level charge as expressed in code	Use UNTDID 5189 list entries [6]. The code for a reason for document-level discount and the reason for the document-level discount must express the same reason for the discount.	Code	0..1
	/Invoice/cac:AllowanceCharge/cbc:AllowanceChargeReasonCode /CreditNote/cac:AllowanceCharge/cbc:AllowanceChargeReasonCode				With cbc:ChargeIndicator="true"

Example of use:

```

<Cac:AllowanceCharge>
  <Cbc:ChargeIndicator>true</cbc:ChargeIndicator>
  <Cbc:AllowanceChargeReasonCode>32</cbc:AllowanceChargeReasonCode>
  <cbc:AllowanceChargeReason>Delivery Charge</cbc:AllowanceChargeReason>
  <Cbc:MultiplierFactorNumeric>1:00</cbc:MultiplierFactorNumeric>
  <cbc:Amount currencyID="ALL">2.00</cbc:Amount>
  <cbc:BaseAmount currencyID="ALL">200.00</cbc:BaseAmount>
  <Cac:TaxCategory>
    <Cbc:ID></cbc:ID>
    <Cbc:Percent>13</cbc:Percent>
    <Cac:TaxScheme>
      <Cbc:ID>VAT</cbc:ID>
    </Cac:TaxScheme>
  </Cac:TaxCategory>
</Cac:AllowanceCharge>

```

BT-99 Document Level Charge Amount

Business rule	Description
BR-36	Each document-level charge (BG-21) must have the amount of the document-level charge (BT-99)

Example of use:

```

<Cac:AllowanceCharge>
  <Cbc:ChargeIndicator>true</cbc:ChargeIndicator>
  ...
  <cbc:Amount currencyID="ALL">2.00</cbc:Amount>
  ...
</Cac:AllowanceCharge>

```

BT-100 Document-level charge base

Example of use:

```

<Cac:AllowanceCharge>
  <Cbc:ChargeIndicator>true</cbc:ChargeIndicator>

```

```

...
<cbc:BaseAmount currencyID="ALL">200.00</cbc:BaseAmount>
...
</Cac:AllowanceCharge>

```

BT-101 Document-level charge percentage

Example of use:

```

<Cac:AllowanceCharge>
  <Cbc:ChargeIndicator>true</cbc:ChargeIndicator>
  ...
  <Cbc:MultiplierFactorNumeric>1:00</cbc:MultiplierFactorNumeric>
  ...
</Cac:AllowanceCharge>

```

BT-102 VAT Category Code of Document-level Charge

Business rule	Description
BR-37	Each document-level charge (BG-21) must have a category code for the VAT on the document-level charge (BT-102)

Example of use:

```

<Cac:AllowanceCharge>
  <Cbc:ChargeIndicator>true</cbc:ChargeIndicator>
  ...
  <Cac:TaxCategory>
    <Cbc:ID></cbc:ID>
    ...
    <Cac:TaxScheme>
      <Cbc:ID>VAT</cbc:ID>
    </Cac:TaxScheme>
  </Cac:TaxCategory>
</Cac:AllowanceCharge>

```

BT-103 VAT Rate of Document-level Charge

Business rule	Description
BR-S-7	In a document-level charge (BG-21), where the category code of VAT of the document-level charge (BT-102) is "Standard rated," the VAT rate for the document-level charge (BT-103) must be higher than zero.
BR-Z-7	In a document-level charge (BG-21), where the category code of VAT of the document-level charge (BT-102) is "Zero rated", the VAT rate for the document-level charge (BT-103) must be 0 (zero).
BR-E-7	In a document-level charge (BG-21), where the category code of VAT of the document-level charge (BT-102) is "Exempt from VAT" the VAT rate for the document-level charge (BT-103) must be 0 (zero).
BR-AE-7	In a document-level charge (BG-21), where the category code of VAT of the document-level charge (BT-102) is "Reverse charge" the VAT rate for the document-level discount (BT-96) must be 0 (zero).
BR-IC-7	In a document-level charge (BG-21), where the category code of VAT of the document-level charge (BT-102) is "Intra-community supply", the VAT rate for the document-level charge (BT-103) must be 0 (zero).
BR-G-7	In a document-level charge (BG-21), where the category code of VAT of the document-level charge (BT-102) is "Export outside the EU", the VAT rate for the document-level charge (BT-103) must be 0 (zero).

	(zero).
BR-O-7	A document-level charge (BG-21), where the category code of VAT of the document-level charge (BT-102) is "Not subject to VAT", should not include a VAT rate on the document-level charge (BT-103)

Example of use:

```
<Cac:AllowanceCharge>
  <Cbc:ChargeIndicator>true</cbc:ChargeIndicator>
  ...
  <Cac:TaxCategory>
    ...
    <Cbc:Percent>13</cbc:Percent>
    ...
  </Cac:TaxCategory>
</Cac:AllowanceCharge>
```

BT-104 Reason for document-level charge

Business rule	Description
BR-38	Each document-level charge (BG-21) must have a reason for document-level charge (BT-104) or code for the reason for document-level charge (BT-105)
BR-CO-6	The code for the reason for document-level charge (BT-105) and the reason for document-level charge (BT-104) should indicate the same type of charge
BR-CO-22	Each document-level charge (BG-21) must include either the reason for document-level charge (BT-104) or the code for reason for document-level charge (BT-105), or both.

Example of use:

```
<Cac:AllowanceCharge>
  <Cbc:ChargeIndicator>true</cbc:ChargeIndicator>
  ...
  <cbc:AllowanceChargeReason>Delivery Charge</cbc:AllowanceChargeReason>
  ...
</Cac:AllowanceCharge>
```

BT-105 Code for reason for document-level charge

Business rule	Description
BR-38	Each document-level charge (BG-21) must have a reason for document-level charge (BT-104) or code for the reason for document-level charge (BT-105)
BR-CO-6	The code for the reason for document-level charge (BT-105) and the reason for document-level charge (BT-104) should indicate the same type of charge
BR-CO-22	Each document-level charge (BG-21) must include either the reason for document-level charge (BT-104) or the code for reason for document-level charge (BT-105), or both.

Example of use:

```
<Cac:AllowanceCharge>
  <Cbc:ChargeIndicator>true</cbc:ChargeIndicator>
```

```

    <cbc:AllowanceChargeReasonCode>32</cbc:AllowanceChargeReasonCode>
    ...
  </cac:AllowanceCharge>

```

BG-22 Total amounts

ID	Business term	Description	Note on use	Data type	Cardinality
	Lane UBL Invoice Lane UBL CreditNote (Approval)				Remark
BG-22	TOTAL AMOUNTS	A set of business terms that provide information on the total monetary amount of the invoice.			1..1
	/Invoice/cac:LegalMonetaryTotal /CreditNote/cac:LegalMonetaryTotal				
BT-106	Total of all Net Amounts for Invoice Items	Total of all net amounts for items on an invoice		Amount	1..1
	/Invoice/cac:LegalMonetaryTotal/cbc:LineExtensionAmount /CreditNote/cac:LegalMonetaryTotal/cbc:LineExtensionAmount				
BT-107	Total of Document-level Discounts	Total of all Document-level discounts on an invoice.	Item-level discounts are included in the net amount of an itemized invoice and are summed into the total net amount of the invoice.	Amount	0..1
	/Invoice/cac:LegalMonetaryTotal/cbc:AllowanceTotalAmount /CreditNote/cac:LegalMonetaryTotal/cbc:AllowanceTotalAmount				
BT-108	Total of Document-level Charges	Total of all document-level Charges on an invoice.	Item-level Charges are included in the net amount of an itemized invoice and are summed into the total net amount of the invoice.	Amount	0..1
	/Invoice/cac:LegalMonetaryTotal/cbc:ChargeTotalAmount /CreditNote/cac:LegalMonetaryTotal/cbc:ChargeTotalAmount				
BT-109	Total Invoice Amount Without VAT	Total amount of an invoice, not including VAT.	The total amount of an invoice without VAT is the total net amount of the invoice items, minus the total of the document-level discounts and plus the total of document-level Charges.	Amount	1..1
	/Invoice/cac:LegalMonetaryTotal/cbc:TaxExclusiveAmount /CreditNote/cac:LegalMonetaryTotal/cbc:TaxExclusiveAmount				
BT-110	Total VAT invoice amount	Total VAT amount for account.	The total amount of VAT is calculated as the sum of all taxes of all VAT categories.	Amount	0..1

ID	Business term	Description	Note on use	Data type	Cardinality
	Lane UBL Invoice Lane UBL CreditNote (Approval)				Remark
	/Invoice/cac:TaxTotal/cbc:TAXAMOUNT /CreditNote/cac:TaxTotal/cbc:TAXAMOUNT				
BT-111	Total Amount of VAT in the Accounting Currency	The total amount of VAT expressed in the accounting currency which is accepted or mandatory in the Seller's country.	It is used when the VAT calculation currency (BT-6) differs from the invoice currency code (BT-5) in accordance with Article 230 of Directive 2006/112/EC on VAT. The amount of VAT in the accounting currency is not used to calculate the total amount of the invoice.	Amount	0..1
	/Invoice/cac:TaxTotal/cbc:TAXAMOUNT /CreditNote/cac:TaxTotal/cbc:TAXAMOUNT				
BT-112	Total Amount of Invoice with VAT	The total amount of an invoice with VAT included.	The total amount of VAT invoiced is the total amount of and invoice without VAT, plus the total VAT amount for the invoice.	Amount	1..1
	/Invoice/cac:LegalMonetaryTotal/cbc:TaxInclusiveAmount /CreditNote/cac:LegalMonetaryTotal/cbc:TaxInclusiveAmount				
BT-113	Amount Paid	Total of prepaid amounts.	This amount is deducted from the total amount of the VAT invoice for the calculation of the due payment amount.	Amount	0..1
	/Invoice/cac:LegalMonetaryTotal/cbc:PrepaidAmount /CreditNote/cac:LegalMonetaryTotal/cbc:PrepaidAmount				
BT-114	Amount of Rounding	Amount which must be added to total in order to round off the payment amount.		Amount	0..1
	/Invoice/cac:LegalMonetaryTotal/cbc:PayableRoundingAmount /CreditNote/cac:LegalMonetaryTotal/cbc:PayableRoundingAmount				
BT-115	Amount Due for Payment	Remaining payment amount	This amount is the total amount of the invoice with VAT deducted for the prepaid amount. The amount is zero in the case of a fully paid invoice. The amount may be negative, in which case the Seller owes that amount to the Buyer.	Amount	1..1
	/Invoice/cac:LegalMonetaryTotal/cbc:PayableAmount /CreditNote/cac:LegalMonetaryTotal/cbc:PayableAmount				

Example of use:

```

<Cac:TaxTotal>
  <cbc:TaxAmount currencyID="ALL">52.50</cbc:TaxAmount>
  ...
</Cac:TaxTotal>
<Cac:TaxTotal>
  <cbc:TaxAmount currencyID="EUR">7.00</cbc:TaxAmount>
</Cac:TaxTotal>
<Cac:LegalMonetaryTotal>
  <cbc:LineExtensionAmount currencyID="ALL">250.00</cbc:LineExtensionAmount>
  <cbc:TaxExclusiveAmount currencyID="ALL">210.00</cbc:TaxExclusiveAmount>
  <cbc:TaxInclusiveAmount currencyID="ALL">262.50</cbc:TaxInclusiveAmount>
  <cbc:AllowanceTotalAmount currencyID="ALL">70.00</cbc:AllowanceTotalAmount>
  <cbc:ChargeTotalAmount currencyID="ALL">30.00</cbc:ChargeTotalAmount>
  <cbc:PrepaidAmount currencyID="ALL">50.00</cbc:PrepaidAmount>
  <cbc:PayableRoundingAmount currencyID="ALL">0.00</cbc:PayableRoundingAmount>
  <cbc:PayableAmount currencyID="ALL">212.50</cbc:PayableAmount>
</Cac:LegalMonetaryTotal>

```

BT-106 Sum of all net account balance amounts

Business rule	Description
BR-12	An invoice must have the sum of the net balance amount for invoice items (BT-106)
BR-CO-10	The net sum of the amounts for invoice items (BT-106) = Σ net amount for invoice items (BT-131)

Example of use:

```

<Cac:LegalMonetaryTotal>
  <cbc:LineExtensionAmount currencyID="ALL">250.00</cbc:LineExtensionAmount>
  ...
</Cac:LegalMonetaryTotal>

```

The amount is entered to 2 decimal places.

BT-107 Sum of document-level discounts

Business rule	Description
NO-CO-11	The sum of all document-level discounts (BT-107) = Σ amount of document-level discounts (BT-92)

Example of use:

```

<Cac:LegalMonetaryTotal>
  ...
  <cbc:AllowanceTotalAmount currencyID="ALL">70.00</cbc:AllowanceTotalAmount>
  ...
</Cac:LegalMonetaryTotal>

```

The amount is entered to 2 decimal places.

BT-108 Sum of document-level charges

Business rule	Description
---------------	-------------

NO-CO-12	The sum of all document-level charges (BT-108) = Σ amount of document-level charges (BT-99)
----------	--

Example of use:

```
<Cac:LegalMonetaryTotal>
  ...
  <cbc:ChargeTotalAmount currencyID="ALL">30.00</cbc:ChargeTotalAmount>
  ...
</Cac:LegalMonetaryTotal>
```

The amount is entered to 2 decimal places.

BT-109 Total amount of invoice without VAT

Business rule	Description
BR-13	An invoice must have the total amount of the invoice without VAT (BT-109)
BR-CO-13	The total amount of an invoice without VAT (BT-109) = Σ the net amount for invoice items (BT-131) - the sum of all document-level discounts (BT-107) + the sum of all document-level charges (BT-108)

Example of use:

```
<Cac:LegalMonetaryTotal>
  ...
  <cbc:TaxExclusiveAmount currencyID="ALL">210.00</cbc:TaxExclusiveAmount>
  ...
</Cac:LegalMonetaryTotal>
```

The amount is entered into 2 decimal places.

BT-110 Total VAT invoice amount

Business rule	Description
BR-CO-14	The total amount of VAT on an invoice (BT-110) = Σ amount of the VAT category (BT-117)

Example of use:

```
<Cac:TaxTotal>
  <cbc:TaxAmount currencyID="ALL">52.50</cbc:TaxAmount>
  ...
</Cac:TaxTotal>
```

The amount is entered to 2 decimal places.

BT-111 Total amount of VAT in the accounting currency

Business rule	Description
---------------	-------------

BR-53	If there is a code for VAT calculation (BT-6), then the invoice must show the total amount of VAT invoiced in the accounting currency (BT-111)
-------	--

Example of use:

```
<Cac:TaxTotal>
  <cbc:TaxAmount currencyID="EUR">7.00</cbc:TaxAmount>
</Cac:TaxTotal>
```

The amount is entered to 2 decimal places.

BT-112 Total amount of VAT invoiced

Business rule	Description
BR-14	An invoice must have the total amount of VAT on the invoice (BT-112)
NO-CO-15	The total amount of VAT on the invoice (BT-112) = the total amount of invoice without VAT (BT-109) + the total amount of VAT invoiced (BT-110)

Example of use:

```
<Cac:LegalMonetaryTotal>
  ...
  <cbc:TaxInclusiveAmount currencyID="ALL">262.50</cbc:TaxInclusiveAmount>
  ...
</Cac:LegalMonetaryTotal>
```

The amount is entered into 2 decimal places.

BT-113 Amount paid

Example of use:

```
<Cac:LegalMonetaryTotal>
  ...
  <cbc:PrepaidAmount currencyID="ALL">50.00</cbc:PrepaidAmount>
  ...
</Cac:LegalMonetaryTotal>
```

The amount is entered to 2 decimal places.

BT-114 Amount of rounding

Example of use:

```
<Cac:LegalMonetaryTotal>
  ...
  <cbc:PayableRoundingAmount currencyID="ALL">0.00</cbc:PayableRoundingAmount>
  ...
</Cac:LegalMonetaryTotal>
```

The amount is entered to 2 decimal places.

BT-115 Amount due for payment

Business rule	Description
BR-15	An invoice must have the amount due for payment (BT-115)
BR-CO-16	the amount due for payment (BT-115) = the total amount of VAT on the invoice (BT-112) – the amount paid (BT-113) + the rounded amount (BT-114)
BR-CO-25	In the case of a positive amount due for payment (BT-115), an invoice must include either the payment due date (BT-9) or payment terms (BT-20)

Example of use:

```
<Cac:LegalMonetaryTotal>
  ...
  <cbc:PayableAmount currencyID="ALL">212.50</cbc:PayableAmount>
</Cac:LegalMonetaryTotal>
```

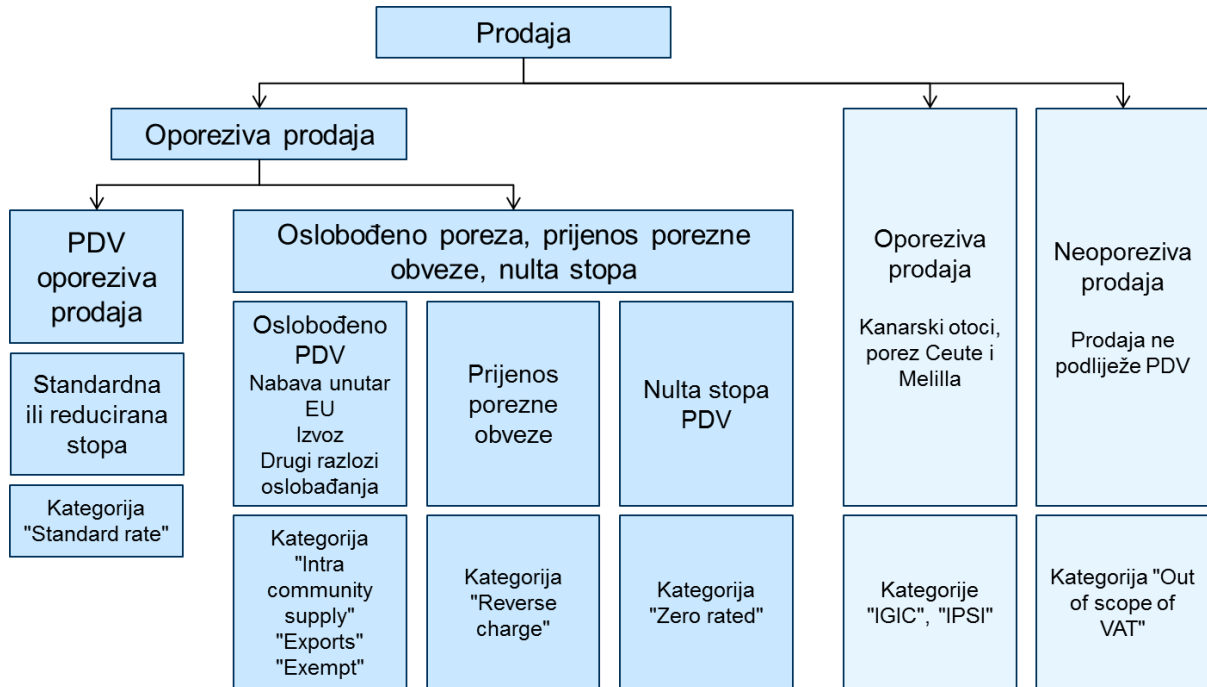
The amount is entered to 2 decimal places.

BG-23 Distribution of VAT

ID	Business term	Description	Note on use	Data type	Cardinality
	Lane UBL Invoice UBL CreditNote (Approval)				Remark
BG-23	DISTRIBUTION OF VAT	A set of business terms that provide information on the distribution of VAT by different categories, rates, and reasons for exemption			1..n
	/Invoice/cac:TaxTotal/cac:TaxSubtotal /CreditNote/cac:TaxTotal/cac:TaxSubtotal				
BT-116	Base Amount of VAT Category	The total of all taxable amounts subject to a particular VAT category code and VAT category rate (if VAT rate applies).	The net total of all items, minus discounts, plus document-level Charges that are subject to specific VAT category codes and VAT rate categories (if VAT rate applies)	Amount	1..1
	/Invoice/cac:TaxTotal/cac:TaxSubtotal/cbc:TaxableAmount /CreditNote/cac:TaxTotal/cac:TaxSubtotal/cbc:TaxableAmount				
BT-117	Amount of VAT Category	Total VAT amount for a particular VAT category.	Calculated by multiplying the taxable amount of VAT with the VAT rate category rate for the relevant VAT category.	Amount	1..1
	/Invoice/cac:TaxTotal/cac:TaxSubtotal/cbc:TAXAMOUNT /CreditNote/cac:TaxTotal/cac:TaxSubtotal/cbc:TAXAMOUNT				

ID	Business term	Description	Note on use	Data type	Cardinality
Lane UBL Invoice UBL CreditNote (Approval)					Remark
BT-118	VAT Category Code	Coded identification for VAT category.	The following entries are applied UNTDID 5305 [6]: <ul style="list-style-type: none"> • Standard rate • Zero rated goods • Exempt from VAT / IGIC / IPSI • VAT Reverse charge / IGIC / IPSI • VAT exempt for intra community supply of goods / IGIC / IPSI • Free export item, tax not charged VAT / IGIC / IPSI because of export outside the EU • Services outside scope of tax. (Non-taxable, Sales are not subject to VAT / IGIC / IPSI 	Code	1..1
/Invoice/cac:TaxTotal/cac:TaxSubtotal/cac:TaxCategory/cbc:ID /CreditNote/cac:TaxTotal/cac:TaxSubtotal/cac:TaxCategory/cbc:ID					
BT-119	VAT Rate Category	The VAT rate, represented by the percentage of the relevant VAT category.	The VAT category codes and VAT rate categories must be consistent.	Percentage	0..1
/Invoice/cac:TaxTotal/cac:TaxSubtotal/cac:TaxCategory/cbc:Percent /CreditNote/cac:TaxTotal/cac:TaxSubtotal/cac:TaxCategory/cbc:Percent					
BT-120	Text on the Reason for VAT Exemption	A textual statement of reasons why the amount is exempt from VAT or why VAT has not been charged	Articles 226, paragraphs 11 to 15 of Directive 2006/112/EC	Text	0..1
/Invoice/cac:TaxTotal/cac:TaxSubtotal/cac:TaxCategory/cbc:TaxExemptionReason /CreditNote/cac:TaxTotal/cac:TaxSubtotal/cac:TaxCategory/cbc:TaxExemptionReason					
BT-121	Code for the Reasons for VAT Exemption	Encoded statement of reasons why the amount is exempt from VAT.	List of Codes issued and maintained by the Connecting Europe Facility (CEF)	Code	0..1
/Invoice/cac:TaxTotal/cac:TaxSubtotal/cac:TaxCategory/cbc:TaxExemptionReasonCode /CreditNote/cac:TaxTotal/cac:TaxSubtotal/cac:TaxCategory/cbc:TaxExemptionReasonCode					

Table of category codes according to UNTDID 5305



Tax category	Code UNTDID 5305	Code Description	Tax Code Scheme UNTDID 5153
Standard or reduced rate of VAT	S	Standard rate	VAT
Delivery within the EU	K	Intra community supply	VAT
Export	G	Exports	VAT
Other reasons for VAT exemption	E	Exempt from tax	VAT
Transfer of tax liabilities	AE	VAT Reverse charge	VAT
Null rate VAT	Z	Zero rated	VAT
The Canary Islands	L	IGIC	VAT
Ceute and Melille tax	M	IPSI	VAT
Non-taxable sales not subject to VAT	O	Out of scope of VAT	VAT

(S) Standard or reduced rate of VAT

For each sale, VAT data is as follows:

- the Seller's VAT identifier is stated on the invoice
- the VAT category code for taxable amounts is stated as a standard rate
- the VAT rate for the taxable amount is stated as the relevant percentage rate
- the taxable amount of the VAT category is the sum of the net amount of the invoice items, minus the amount of document-level discounts, plus document-level charges
- In calculating the VAT, an invoice must show the subtotal amount of taxable VAT and the VAT amount for each VAT rate (ie, all combinations of S-type category

codes, and VAT rates at the level of invoice items, document-level discounts and document-level charges).

Business rule	Description
BR-S-1	An invoice containing invoice items (BG-25) document-level discounts (BG-20) or document-level charges (BG-21) in which the VAT category code of items (BT-151, BT-95 or BT-102) is "standard rated" must have VAT recapitulation (BG-23) including at least one VAT category (BT-118) which is equal to the "standard rate".
BR-S-2	An invoice containing invoice items (BG-25) in which the VAT category code of invoiced items (BT-151) is "Standard rated" must include the Seller's VAT identification number (BT-31), Seller tax registration identifier (BT-32) and/or the Seller's Tax Representative identification (BT-63)
BR-S-3	An invoice containing document-level discounts (BG-20) where the VAT category code of the document-level discount (BT-95) is "Standard rated" must include the VAT identification number of the Seller (BT-31), the Seller's tax registration identifier (BT-32) and/or the VAT identification number of the Seller's Tax Representative (BT-63).
BR-S-4	An invoice containing document-level charges (BG-21) where the VAT category code of the document-level charge (BT-102) is "Standard rated" must include the VAT identification number of the Seller (BT-31), the Seller's tax registration identifier (BT-32) and/or the VAT Identification Number of the Seller's Tax Representative (BT-63).
BR-S-5	For invoice items (BG-25) in which the VAT category code of invoiced items (BT-151) is "Standard rated" the VAT rate of the invoiced item (BT-152) must be greater than zero.
BR-S-6	For an invoice containing document-level discounts (BG-20) where the VAT category code of the document-level discount (BT-95) is "Standard rated", the VAT rate for document-level discounts (BT-96) must be greater than zero.
BR-S-7	For an invoice containing document-level charges (BG-21) where the VAT category code of the document-level charge (BT-102) is "Standard rated" the document-level VAT (BT-103) the VAT rate for document-level discounts (BT-96) must be greater than zero.
BR-S-8	For each different value of VAT rate category (BT-119) in which the VAT category (BT-118) is the "standard rate", the taxable amount of the VAT category (BT-116) in VAT recapitulation (BG-23) must be equal to the sum of the net amount of invoice items (BT-131) plus the sum of the amount of document-level charges (BT-99), minus the sum of the amount of document-level discounts (BT-92), where the VAT category code (BT-151, BT-102, BT-95) is "standard rated" and the VAT rate (BT-152, BT-103, BT-96) is the same as the VAT category (BT-119).
BR-S-9	The amount of VAT category (BT-117) in VAT recapitulation (BG-23), where the VAT category code (BT-118) is "standard rated" must be equal to the taxable amount of the VAT category (BT-116) multiplied by the VAT category rate (BT-119).
BR-S-10	VAT recapitulation (BG-23) with the VAT category code (BT-118) "standard rate" should not have the code for reason for VAT exemption (BT-121) or the text for reason for exemption from VAT (BT-120).

(IC) Procurement within the EU

When VAT is not calculated on an invoice due to delivery within the EU, the following information is entered on the invoice. Since both the Buyer and the Seller agree on the terms of delivery within the EU, both the Buyer and the Seller must be registered as VAT payers, and the VAT identification numbers of the Buyer and Seller must be listed on the invoice.

The invoice issuer must indicate that the invoice items are expected to be delivered within the EU. The invoice also must indicate the use of VAT category code for deliveries with the EU with sub-category from the UNTDID 5305 code list relevant to the invoice items.

An electronic invoice which has the code for procurement within the EU indicates that the invoice item has been purchased within the EU, but for the purpose of regulatory compliance, the text "Delivery of goods in the EU" should be mentioned in text as the reason for exemption.

At the document level, the following information should be provided:

- Seller's VAT identifier
- Buyer's VAT identifier
- Proof of delivery should be indicated, stating the following:
 - Delivery country
 - Delivery date
- For recapitulation of VAT, the text description of the reason for exemption from VAT is "Delivery of goods in the EU" (or corresponding standard text in other languages).

At the item level, the following information should be provided:

- the VAT category code for the item which refers to "Intra-community supply"
- the VAT rate for item is stated as 0 (zero)
- the text description of the reason for VAT exemption of the invoice items is "Delivery of goods in the EU" (or corresponding standard text in other languages).

The Seller is responsible for calculating invoices as deliveries within the EU when appropriate. The following rules do not confirm the validity of this decision. They only verify the accuracy of the specified data in the instance of an invoice.

Business rule	Description
BR-IC-1	An invoice containing invoice items (BG-25) document-level discounts (BG-20) or document-level charges (BG-21) in which the VAT category code of items (BT-151, BT-95 or BT-102) is "Intra-community supply" must have VAT recapitulation (BG-23) including at least one VAT category (BT-118) which is equal to "Intra-community supply"
BR-IC-2	An invoice containing an invoice item (BG-25) where the VAT category code of the invoiced item (BT-151) is "Intra-community supply" must include the Seller's VAT identification number (BT-31), and/or VAT Identification number of Seller's Tax Representative (BT-63) and the VAT identification number of the Buyer (BT-48)
BR-IC-3	An invoice containing a document-level discount (BG-20) where the VAT category code of the document-level discount (BT-95) is "Intra-community supply" must include the Seller's VAT identification number (BT-31), or VAT Identification number of Seller's Tax Representative (BT-63) and the VAT identification number of the Buyer (BT-48)
BR-IC-4	An invoice containing document-level charges (BG-21) where the VAT category code of the document-level charges (BT-102) is "Intra-community supply" must include the Seller's VAT identification number (BT-31), or VAT Identification number of Seller's Tax Representative (BT-63) and the VAT identification number of the Buyer (BT-48)
BR-IC-5	For invoice items (BG-25) in which the VAT category code of invoiced items (BT-151) is "Intra-community supply" the VAT rate of the invoiced item (BT-152) must be 0 (zero)
BR-IC-6	For document-level discounts (BG-20) where the VAT category code of the document-level discount (BT-95) is "Intra-community supply" the VAT rate of the document-level discount (BT-96) must be 0

Business rule	Description
	(zero).
BR-IC-7	For document-level charges (BG-21) where the VAT category code of the document-level charges (BT-102) is "Intra-community supply" the VAT rate of the document-level charges (BT-103) must be 0 (zero)
BR-IC-8	In VAT recapitulation (BG-23), where the VAT category code (BT-118) is "Intra-community supply", the taxable amount of the VAT category (BT-116) must be equal to the sum of the net amount for invoice items (BT-131), minus the sum of the amount of document-level discounts (BT-92) plus the sum of the amount of document-level charges (BT-99), where the VAT category codes (BT-151, BT-95, BT-102) are "Intra-community supply".
BR-IC-9	The tax amount of VAT category (BT-117) in VAT recapitulation (BG-23), where the VAT category code (BT-118) is "Intra-community supply" must be 0 (zero).
BR-IC-10	VAT recapitulation (BG-23) with the VAT category code (BT-118) "Intra-community supply" must have the code of the reason for VAT exemption (BT-121) which indicates "Intra-community supply", or text of the reason for VAT exemption (BT-120) as "Delivery of goods in the EU" (or corresponding standard text in other languages).
BR-IC-11	On an invoice with VAT recapitulation (BG-23) where the VAT category code (BT-118) is "Intra-community supply", the actual delivery date (BT-72) or invoice period (BG-14) should not be left empty.
BR-IC-12	On an invoice with VAT recapitulation (BG-23) where the VAT category code (BT-118) is "Intra-community supply", the destination country code (BT-80) must not be empty.

(G) Exports

When VAT is not calculated on an invoice due to export outside the EU, the following information is entered in the invoice.

The invoice issuer must state when an invoice item refers to export outside the EU. The invoice is created such that it makes use of the VAT category for Exports from the subset of the UN/TDID 5305 code lists relevant to the invoice items.

At the document level, the following information must be provided:

- Seller's VAT identifier
- as the reason for exemption from VAT in the VAT recapitulation, the text description is "Export outside the EU" (or corresponding standard text in other languages).

At the item level, the following information should be provided:

- the VAT category code for the item is indicated as Export
- the VAT rate for item is indicated as 0 (zero)
- the text description of the reason for exemption of the item is "Export outside the EU" (or corresponding standard text in other languages).

The Seller is responsible for calculating exports when appropriate. The following rules do not confirm the validity of this decision. They only verify the accuracy of the specified data in the instance of an invoice.

Business rule	Description
BR-G-1	An invoice containing invoice items (BG-25) document-level discounts (BG-20) or document-level charges (BG-21) in which the VAT category code of items (BT-151, BT-95 or BT-102) is "Export outside the EU" must contain only one VAT category (BT-118) in VAT recapitulation (BG-23), which is equivalent to "export outside the EU".
BR-G-2	An invoice containing an invoice item (BG-25) where the VAT category code of the invoiced item (BT-151) is "Export outside the EU" must include the Seller's VAT identification number (BT-31), or VAT Identification number of Seller's Tax Representative (BT-63)
BR-G-3	An invoice containing a document-level discount (BG-20) where the VAT category code of the document-level discount (BT-95) is "Export outside the EU" must include the Seller's VAT identification number (BT-31), or VAT Identification number of Seller's Tax Representative (BT-63)
BR-G-4	An invoice containing document-level charges (BG-21) where the VAT category code of the document-level charges (BT-102) is "Export outside the EU" must include the Seller's VAT identification number (BT-31), or VAT Identification number of Seller's Tax Representative (BT-63)
BR-5-G	For invoice items (BG-25) in which the VAT category code of invoiced items (BT-151) is "Export outside the EU" the VAT rate of the invoiced item (BT-152) must be 0 (zero)
BR-G-6	For document-level discounts (BG-20) where the VAT category code of the document-level discount (BT-95) is "Export outside the EU" the VAT rate of the document-level discount (BT-96) must be 0 (zero).
BR-G-7	For document-level charges (BG-21) where the VAT category code of the document-level charges (BT-102) is "Export outside the EU" the VAT rate of the document-level charges (BT-103) must be 0 (zero)
BR-G-8	In VAT recapitulation (BG-23), where the VAT category code (BT-118) is "Export outside the EU", the taxable amount of the VAT category (BT-116) must be equal to the sum of the net amount for invoice items (BT-131), minus the sum of the amount of document-level discounts (BT-92) plus the sum of the amount of document-level charges (BT-99), where the VAT category codes (BT-151, BT-95, BT-102) are "Export outside the EU".
BR-AG-9	The tax amount of VAT category (BT-117) in VAT recapitulation (BG-23), where the VAT category code (BT-118) is "Export outside the EU" must be 0 (zero).
BR-G-10	VAT recapitulation (BG-23) with the VAT category code (BT-118) "Export outside the EU" must have the code of the reason for VAT exemption (BT-121) which indicates "Export outside the EU", or text of the reason for VAT exemption (BT-120) as "Export outside the EU" (or corresponding standard text in other languages).

(E) Other reasons for VAT exemption

As shown in the illustration above, there are situations where sales are exempt from VAT. These are cases when an invoice does not calculate VAT.

Sales may be exempt from VAT for various reasons in accordance with EU directives and/or national legislation. When sales are exempt from VAT for a variety of general reasons, the following information must be stated:

- The Seller's VAT identifier is stated on the invoice
- the VAT category code for the item is indicated as "Exempt from VAT"
- the VAT rate for each item is stated as 0 (zero)
- for each exempt invoice item on the invoice, a description of the reason for the exemption is provided in the form of ordinary text

- in the recapitulation of VAT a description of the reasons for the exemption are stated in the form of ordinary text
- in the calculation of VAT on an invoice, the taxable amount for each reason of exemption should be shown as a subtotal amount of the items, in the case of items that have the same combination of "VAT-exempt" category code and text for reason for exemption
- In calculating VAT, at the document level an invoice must show VAT charged at a zero rate as a taxable amount multiplied by the rate percentage. Since the rate is 0%, the amount of VAT is zero.

Business rule	Description
BR-E-1	An invoice containing invoice items (BG-25) document-level discounts (BG-20) or document-level charges (BG-21) in which the VAT category code of items (BT-151, BT-95 or BT-102) is "Exempt from VAT" must contain at least one VAT category (BT-118) in VAT recapitulation (BG-23), which is equivalent to "Exempt for VAT"
BR-E-2	An invoice containing an invoice item (BG-25) where the VAT category code of the invoiced item (BT-151) is "Exempt from VAT" must include the Seller's VAT identification number (BT-31), Seller tax registration identifier (BT-32) and/or VAT Identification number of Seller's Tax Representative (BT-63).
BR-E-3	An invoice containing document-level discounts (BG-20) where the VAT category code of the document-level discount (BT-95) is "Exempt from VAT" must include the Seller's VAT identification number (BT-31), Seller tax registration identifier (BT-32) and/or VAT Identification number of Seller's Tax Representative (BT-63).
BR-E-4	An invoice containing document-level charges (BG-21), where the VAT category code of the document-level charges (BT-102) is "Exempt from VAT" must include the Seller's VAT identification number (BT-31), Seller tax identifier (BT-32) and/or VAT Identification number of Seller's Tax Representative (BT-63).
BR-E-5	For invoice items (BG-25) in which the VAT category code of invoiced items (BT-151) is "Exempt from VAT", the VAT rate of the invoiced item (BT-152) must be 0 (zero)
BR-E-6	For document-level discounts (BG-20) where the VAT category code of the document-level discount (BT-95) is "Exempt from VAT", the VAT rate of the document-level discount (BT-96) must be 0 (zero).
BR-E-7	For document-level charges (BG-21) where the VAT category code of the document-level charges (BT-102) is "Exempt from VAT", the VAT rate of the document-level charges (BT-103) must be 0 (zero)
BR-E-8	In VAT recapitulation (BG-23), where the VAT category code (BT-118) is "Exempt from VAT", the taxable amount of the VAT category (BT-116) must be equal to the sum of the net amount for invoice items (BT-131), minus the sum of the amount of document-level discounts (BT-92) plus the sum of the amount of document-level charges (BT-99), where the VAT category codes (BT-151, BT-95, BT-102) are "Exempt from VAT".
BR-E-9	The tax amount of VAT category (BT-117) in VAT recapitulation (BG-23), where the VAT category code (BT-118) is "Exempt from VAT" must be 0 (zero).
BR-E-10	VAT recapitulation (BG-23) with the VAT category code (BT-118) "Exempt from VAT" must have the code of the reason for VAT exemption (BT-121) or text of the reason for VAT exemption (BT-120)

(AE) Transfer of tax liability

When VAT is not calculated on an invoice due to VAT rules on "Reverse charge", the following information should be included on the invoice. Since both the Buyer and the Seller agree on applying a transfer of tax liability, both the Buyer and the Seller must be registered as VAT payers, and both the Buyer's and Seller's VAT numbers must be listed on the invoice.

When a tax liability transfer is applied, both the Buyer and the Seller must be registered as VAT payers, and both the Buyer's and Seller's VAT numbers must be listed on the invoice, and the invoice must include the statement "Transfer of tax liability, 'Reverse charge'". The invoice issuer must specify when the invoice item was calculated upon the transfer of tax liability. The invoice must use the VAT category code for indicating a transfer of tax liability from the UN/TDID 5305 list of sub-codes relevant to the invoice item.

An electronic invoice which has the code for transfer of tax liability indicates that the invoice item has a transfer of tax liability, but for the purpose of regulatory compliance, the text "Reverse charge" should be mentioned in text as the reason for exemption.

At the document level, the following information should be provided:

- Seller's VAT identifier
- Buyer's VAT identifier
- Proof of delivery should be indicated, stating the following:
 - Delivery country
 - Delivery date
- For recapitulation of VAT, the text description of the reason for exemption from VAT is "Reverse charge" (or corresponding standard text in other languages).

At the item level, the following information should be provided:

- the VAT category code for the item which refers to "Reverse charge"
- the VAT rate for item is stated as 0 (zero)
- the text description of the reason for VAT exemption of the invoice items is "Reverse charge" (or corresponding standard text in other languages).

The Seller is responsible for calculating invoices as deliveries within the EU when appropriate. The following rules do not confirm the validity of this decision. They only verify the accuracy of the specified data in the instance of an invoice.

Business rule	Description
BR-AE-1	An invoice containing invoice items (BG-25) document-level discounts (BG-20) or document-level charges (BG-21) in which the VAT category code of items (BT-151, BT-95 or BT-102) is "Reverse charge" must contain at least one VAT category (BT-118) in VAT recapitulation (BG-23), which is equivalent to "Reverse charge".

Business rule	Description
BR-AE-2	An invoice containing an invoice item (BG-25) where the VAT category code of the invoiced item (BT-151) is "Reverse charge" must include the Seller's VAT identification number (BT-31), Seller tax registration identifier (BT-32) and/or VAT Identification number of Seller's Tax Representative (BT-63) and the VAT identification number of the Buyer (BT-48) and/or the Buyer's legal registration identifier (BT-47).
BR-AE-3	An invoice containing document-level discounts (BG-20) where the VAT category code of the document-level discount (BT-95) is "Reverse charge" must include the Seller's VAT identification number (BT-31), Seller tax registration identifier (BT-32) and/or VAT Identification number of Seller's Tax Representative (BT-63) and the VAT identification number of the Buyer (BT-48) and/or the Buyer's legal registration identifier (BT-47).
BR-AE-4	An invoice containing document-level charges (BG-21) where the VAT category code of the document-level charges (BT-102) is "Reverse charge" must include the Seller's VAT identification number (BT-31), Seller tax registration identifier (BT-32) and/or VAT Identification number of Seller's Tax Representative (BT-63) and the VAT identification number of the Buyer (BT-48) and/or the Buyer's legal registration identifier (BT-47).
BR-AE-5	For invoice items (BG-25) in which the VAT category code of invoiced items (BT-151) is "Reverse charge" the VAT rate of the invoiced item (BT-152) must be 0 (zero)
BR-AE-6	For document-level discounts (BG-20) where the VAT category code of the document-level discount (BT-95) is "Reverse charge" the VAT rate of the document-level discount (BT-96) must be 0 (zero).
BR-AE-7	For document-level charges (BG-21) where the VAT category code of the document-level charges (BT-102) is "Reverse charge" the VAT rate of the document-level charges (BT-103) must be 0 (zero)
BR-AE-8	In VAT recapitulation (BG-23), where the VAT category code (BT-118) is "Reverse charge", the taxable amount of the VAT category (BT-116) must be equal to the sum of the net amount for invoice items (BT-131), minus the sum of the amount of document-level discounts (BT-92) plus the sum of the amount of document-level charges (BT-99), where the VAT category codes (BT-151, BT-95, BT-102) are "Reverse charge"
BR-AE-9	The tax amount of VAT category (BT-117) in VAT recapitulation (BG-23), where the VAT category code (BT-118) is "Reverse charge" must be 0 (zero).
BR-AE-10	VAT recapitulation (BG-23) with the VAT category code (BT-118) "Reverse charge" must have the code of the reason for VAT exemption (BT-121) which indicates "Reverse charge", or text of the reason for VAT exemption (BT-120) as "Reverse charge" (or corresponding standard text in other languages).

(Z) Null rate VAT

Although sales which have a zero rate do not result in VAT being charged, it is still required to indicate that sales are at a zero rate. For each sale, listed at the invoice item level, as well as at the document level of discounts and charges, VAT is identified as follows.

- the Seller's VAT identifier is stated on the invoice
- the VAT category code for the item is indicated as a zero rate sale
- the VAT rate for the item is indicated as zero (0)
- the taxable amount of the item amount
- in calculating the VAT, the invoice must show the zero rate taxable amount as a subtotal amount of items that belong to the VAT category for items specified as a zero rate

- In calculating VAT, the invoice must show VAT at the document level charged at a zero rate as a taxable amount multiplied by the rate percentage. Since the rate is 0%, the amount of VAT is zero.

Business rule	Description
BR-Z-1	An invoice containing invoice items (BG-25) document-level discounts (BG-20) or document-level charges (BG-21) in which the VAT category code of items (BT-151, BT-95 or BT-102) is "Zero rate" must contain at least one VAT category (BT-118) in VAT recapitulation (BG-23), which is equivalent to "Zero rate".
BR-Z-2	An invoice containing an invoice item (BG-25) where the VAT category code of the invoiced item (BT-151) is "Zero rate" must include the Seller's VAT identification number (BT-31), Seller tax registration identifier (BT-32) and/or VAT Identification number of Seller's Tax Representative (BT-63)
BR-Z-3	An invoice containing document-level discounts (BG-20) where the VAT category code of the document-level discount (BT-95) is "Zero rate" must include the Seller's VAT identification number (BT-31), Seller tax registration identifier (BT-32) and/or VAT Identification number of Seller's Tax Representative (BT-63)
BR-Z-4	An invoice containing document-level charges (BG-21) where the VAT category code of the document-level charges (BT-102) is "Zero rate" must include the Seller's VAT identification number (BT-31), Seller tax registration identifier (BT-32) and/or VAT Identification number of Seller's Tax Representative (BT-63)
BR-Z-5	For invoice items (BG-25) in which the VAT category code of invoiced items (BT-151) is "Zero rate" the VAT rate of the invoiced item (BT-152) must be 0 (zero)
BR-Z-6	For document-level discounts (BG-20) where the VAT category code of the document-level discount (BT-95) is "Zero" the VAT rate of the document-level discount (BT-96) must be 0 (zero).
BR-Z-7	For document-level charges (BG-21) where the VAT category code of the document-level charges (BT-102) is "Zero rate" the VAT rate of the document-level charges (BT-103) must be 0 (zero)
BR-Z-8	In VAT recapitulation (BG-23), where the VAT category code (BT-118) is "Zero rate", the taxable amount of the VAT category (BT-116) must be equal to the sum of the net amount for invoice items (BT-131), minus the sum of the amount of document-level discounts (BT-92) plus the sum of the amount of document-level charges (BT-99), where the VAT category codes (BT-151, BT-95, BT-102) are "Zero rate"
BR-Z-9	The tax amount of VAT category (BT-117) in VAT recapitulation (BG-23), where the VAT category code (BT-118) is "Zero rate" must be 0 (zero).
BR-Z-10	VAT recapitulation (BG-23) with the VAT category code (BT-118) "Zero rate" must have the code of the reason for VAT exemption (BT-121), or text of the reason for VAT exemption (BT-120)

(O) Non-taxable sales are out of the scope of VAT

When sales are not subject to VAT, then the whole invoice is not subject to VAT (Directive 2006/112/EC [2], Article 16, second paragraph).

Business rule	Description
BR-O-1	An invoice containing invoice items (BG-25) document-level discounts (BG-20) or document-level

Business rule	Description
	charges (BG-21) in which the VAT category code of items (BT-151, BT-95 or BT-102) is "Out of scope of VAT" must contain at least one VAT category (BT-118) in VAT recapitulation (BG-23), which is equivalent to "Not subject to VAT".
BR-O-2	An invoice containing an invoice item (BG-25) where the VAT category code of the invoiced item (BT-151) is "Out of scope of VAT" must include the Seller's VAT identification number (BT-31), Seller tax registration identifier (BT-32) and/or VAT Identification number of Seller's Tax Representative (BT-63) or a Buyer's VAT Identifier (BT-46).
BR-O-3	An invoice containing document-level discounts (BG-20) where the VAT category code of the document-level discount (BT-95) is "Out of scope of VAT" must include the Seller's VAT identification number (BT-31), Seller tax registration identifier (BT-32) and/or VAT Identification number of Seller's Tax Representative (BT-63) and the VAT identification number of the Buyer (BT-48)
BR-O-4	An invoice containing document-level charges (BG-21) where the VAT category code of the document-level charges (BT-102) is "Out of scope of VAT" must include the Seller's VAT identification number (BT-31), Seller tax registration identifier (BT-32) and/or VAT Identification number of Seller's Tax Representative (BT-63) and the VAT identification number of the Buyer (BT-48)
BR-O-5	For invoice items (BG-25) in which the VAT category code of invoiced items (BT-151) is "Out of scope of VAT" should not include the VAT rate of the invoiced item (BT-152)
BR-O-6	For document-level discounts (BG-20) where the VAT category code of the document-level discount (BT-95) is "Out of scope of VAT" should not include the VAT rate of the document-level discount (BT-96)
BR-O-7	For document-level charges (BG-21) where the VAT category code of the document-level charges (BT-102) is "Out of scope of VAT" should not include the VAT rate of the document-level charges (BT-103)
BR-O-8	In VAT recapitulation (BG-23), where the VAT category code (BT-118) is "Out of scope of VAT", the taxable amount of the VAT category (BT-116) must be equal to the sum of the net amount for invoice items (BT-131), minus the sum of the amount of document-level discounts (BT-92) plus the sum of the amount of document-level charges (BT-99), where the VAT category codes (BT-151, BT-95, BT-102) are "Out of scope of VAT"
BR-O-9	The tax amount of VAT category (BT-117) in VAT recapitulation (BG-23), where the VAT category code (BT-118) is "Out of scope of VAT" must be 0 (zero).
BR-O-10	VAT recapitulation (BG-23) with the VAT category code (BT-118) "Out of scope of VAT" must have the code of the reason for VAT exemption (BT-121) which indicates "Out of scope of VAT", or text of the reason for VAT exemption (BT-120) as "Out of scope of VAT" (or corresponding standard text in other languages).
BR-O-11	An invoice containing a VAT recapitulation group (BG-23) with the VAT category code (BT-118) "Out of scope of VAT" should not contain other VAT recapitulation groups (BG-23).
BR-O-12	An invoice containing a VAT recapitulation group (BG-23) with the VAT category code (BT-118) "Out of scope of VAT" must not contain an invoice item (BG-25) where the VAT category code of invoiced items (BT-151) is not "Out of scope of VAT".
BR-O-13	An invoice containing a VAT recapitulation group (BG-23) with the VAT category code (BT-118) "Out of scope of VAT" should not contain document-level discounts (BG-20) where VAT category code of the document-level discount (BT-95) is not "not subject to VAT".
BR-O-14	An invoice containing a VAT recapitulation group (BG-23) with the VAT category code (BT-118) "Out of scope of VAT" should not include document-level charges (BG-21) for which the VAT category code of the document-level charges (BT-102) is not "Out of scope of VAT".

BT-116 Base amount of VAT category

Business rule	Description
BR-45	Each VAT distribution (BG-23) must have the taxable amount of the VAT category (BT-116)
BR-CO-17	The amount of the VAT category (BT-117) = the base amount of the VAT category VAT (BT-116) x VAT category rate (BT-119)/100, rounded to two decimal places

Example of use:

```
<Cac:TaxTotal>
  ...
  <Cac:TaxSubtotal>
    <cbc:TaxableAmount currencyID="ALL">100.00</cbc:TaxableAmount>
    ...
  </Cac:TaxSubtotal>
</Cac:TaxTotal>
```

The amount is entered to 2 decimal places.

BT-117 Amount of VAT category

Business rule	Description
BR-46	Each VAT distribution (BG-23) must have the tax amount of the VAT category (BT-117)
BR-CO-14	The total VAT amount on an invoice (BT-110) = Σ amount of the VAT category (BT-117)
BR-CO-17	The VAT category (BT-117) = base amount of VAT category (BT-116) x VAT rate (BT-119)/100, rounded to two decimal places

Example of use:

```
<Cac:TaxTotal>
  ...
  <Cac:TaxSubtotal>
    ...
    <cbc:TaxAmount currencyID="ALL">25.00</cbc:TaxAmount>
    ...
  </Cac:TaxSubtotal>
</Cac:TaxTotal>
```

The amount is entered to 2 decimal places.

BT-118 VAT category code

Business rule	Description
BR-47	Each VAT distribution (BG-23) must be defined using a VAT category code (BT-118)

Example of use:

```

<Cac:TaxTotal>
  ...
  <Cac:TaxSubtotal>
    ...
    <Cac:TaxCategory>
      <Cbc:ID></cbc:ID>
    ...
  </Cac:TaxCategory>
</Cac:TaxSubtotal>
</Cac:TaxTotal>

```

BT-119 VAT category rate

Business rule	Description
BR-48	Each VAT distribution (BG-23) must have a VAT category rate (BT-119), unless the invoice is not subject to VAT
BR-CO-17	The amount of a VAT category (BT-117) = base amount of VAT category (BT-116) × VAT rate (BT-119)/100), rounded to two decimal places

Example of use:

```

<Cac:TaxTotal>
  ...
  <Cac:TaxSubtotal>
    ...
    <Cac:TaxCategory>
      ...
      <Cbc:Percent>25</cbc:Percent>
    ...
  </Cac:TaxCategory>
</Cac:TaxSubtotal>
</Cac:TaxTotal>

```

BT-120 Text of the reasons for VAT exemption

Example of use:

```

<Cac:TaxTotal>
  ...
  <Cac:TaxSubtotal>
    ...
    <Cac:TaxCategory>
      ...
      <cbc:TaxExemptionReason>Tax exempt by Art. Xx</cbc:TaxExemptionReason>
    ...
  </Cac:TaxCategory>
</Cac:TaxSubtotal>
</Cac:TaxTotal>

```

BT-121 Code for the reasons for VAT exemption

Example of use:

```

<Cac:TaxTotal>
  ...
  <Cac:TaxSubtotal>
    ...
    <Cac:TaxCategory>

```

```

    ...
    <Cb:TaxExemptionReasonCode>AAM</cbc:TaxExemptionReasonCode>
    ...
  </Cac:TaxCategory>
</Cac:TaxSubtotal>
</Cac:TaxTotal>

```

BG-24 Additional supporting documents

ID	Business term	Description	Note on use	Data type	Cardinality
	Lane UBL Invoice Lane UBL CreditNote (Approval)				Remark
BG-24	ADDITIONAL SUPPORTING DOCUMENTS	A set of business terms that provide information about additional supporting documents that corroborate the claims stated on an invoice.	Additional supporting documents can be used to refer to the number of documents expected to be known to the recipient, external document (URL reference), or embedded document (such as a report on the time spent, in pdf format). You will need to be able to connect to an external document, for example, in the case of large attachments and/or sensitive data, such as personal services, must be separate from the invoice itself.		0..n
	/Invoice/cac:AdditionalDocumentReference /CreditNote/cac:AdditionalDocumentReference				
BT-122	Reference to Supporting Document	Identifier of the supporting document.		Reference to a document	1..1
	/Invoice/cac:AdditionalDocumentReference/cbc:ID /CreditNote/cac:AdditionalDocumentReference/cbc:ID				
BT-123	Description of Supporting Document	A text description of the supporting document.	Such as: evidence of time tracking, usage report, etc.	Text	0..1
	/Invoice/cac:AdditionalDocumentReference/cbc:DocumentDescription /CreditNote/cac:AdditionalDocumentReference/cbc:DocumentDescription				
BT-124	Location of External Documents	URL (Uniform Resource Locator) identifying where external documents are located.	Resource location mode, including its primary access mechanism, e.g., http://or ftp//. The external location of the document must be used if the Buyer requires additional supporting information about an invoice. External documents are not part of the invoice. There are risks in accessing external documents.	Text	0..1
	/Invoice/cac:AdditionalDocumentReference/cac:Attachment/cac:ExternalReference/cbc:URI /CreditNote/cac:AdditionalDocumentReference/cac:Attachment/cac:ExternalReference/cbc:URI				
BT-125	Attached Document	An attached document embedded as a binary object or sent along with an	An attached document is used when the documentation has to be saved together with the invoice for future reference or for auditing purposes.		0..1

ID	Business term	Description	Note on use	Data type	Cardinality
	Lane UBL Invoice Lane UBL CreditNote (Approval)				Remark
		invoice.			
	/Invoice/cac:AdditionalDocumentReference/cac:Attachment/cbc:EmbeddedDocumentBinaryObject /CreditNote/cac:AdditionalDocumentReference/cac:Attachment/cbc:EmbeddedDocumentBinaryObject				
	Attached Mime Type Document	Mime types of enclosed document.	Allowed mime types: <ul style="list-style-type: none"> • application/pdf • image/png • image/jpeg • text/csv • application/vnd.openxmlformats-officedocument.spreadsheetml.sheet • application/vnd.oasis.opendocument.spreadsheet 		1..1
	/Invoice/cac:AdditionalDocumentReference/cac:Attachment/cbc:EmbeddedDocumentBinaryObject/@ mimeType /CreditNote/cac:AdditionalDocumentReference/cac:Attachment/cbc:EmbeddedDocumentBinaryObject/@ mimeType				
	Attached Document File Name	File name of the attached document			1..1
	/Invoice/cac:AdditionalDocumentReference/cac:Attachment/cbc:EmbeddedDocumentBinaryObject/@ filename /CreditNote/cac:AdditionalDocumentReference/cac:Attachment/cbc:EmbeddedDocumentBinaryObject/@ filename				

Example of use:

```

<Cac:AdditionalDocumentReference>
  <Cbc:ID>O_11-2018</cbc:ID>
  <cbc:DocumentDescription>Consumption Expenditure 11-2018</cbc:DocumentDescription>
  <Cac:Attachment>
    <cbc:EmbeddedDocumentBinaryObject mimeType="application/pdf"
      filename="loremipsum.pdf">JVBERi0xLjQNJeLjz9MNCjYgM ...
    </Cbc:EmbeddedDocumentBinaryObject>
  </Cac:Attachment>
</Cac:AdditionalDocumentReference>
<Cac:AdditionalDocumentReference>
  <Cbc:ID>I_11/2,018</cbc:ID>
  <cbc:DocumentDescription>Exit 11-2018</cbc:DocumentDescription>
  <Cac:Attachment>
    <Cac:ExternalReference>
      <Cbc:URI>https://www.site.al/invoices/att/I_11-
        2018.xslx</cbc:URI>
    </Cac:ExternalReference>
  </Cac:Attachment>
</Cac:AdditionalDocumentReference>

```

BT-122 Reference to supporting document

Business rule	Description
BR-52	Each additional supporting document (BG-24) must contain a reference to the supporting document (BT-122)

Example of use:

```
<Cac:AdditionalDocumentReference>
  <Cbc:ID>O_11-2018</cbc:ID>
  ...
</Cac:AdditionalDocumentReference>
```

BT-123 Description of supporting document

Example of use:

```
<Cac:AdditionalDocumentReference>
  ...
  <cbc:DocumentDescription>Consumption Expenditure 11-2018</cbc:DocumentDescription>
  ...
</Cac:AdditionalDocumentReference>
```

BT-124 Location of external documents

Example of use:

```
<Cac:AdditionalDocumentReference>
  ...
  <Cac:Attachment>
    <Cac:ExternalReference>
      <Cbc:URI>https://www.site.al/invoices/att/I_11-
        2018.xslx</cbc:URI>
    </Cac:ExternalReference>
  </Cac:Attachment>
</Cac:AdditionalDocumentReference>
```

BT-125 Attached document

Example of use:

```
<Cac:AdditionalDocumentReference>
  ...
  <Cac:Attachment>
    <cbc:EmbeddedDocumentBinaryObject mimeType="application/pdf"
      filename="loremipsum.pdf">JVBERi0xLjQNJeLjz9MNCjYgM ....
    </Cbc:EmbeddedDocumentBinaryObject>
  </Cac:Attachment>
</Cac:AdditionalDocumentReference>
```

BG-25 Invoice item

Business rule	Description
BR-16	An invoice must have at least one invoice item (BG-25)

ID	Business term	Description	Note on use	Data type	Cardinality
----	---------------	-------------	-------------	-----------	-------------

	Lane UBL Invoice Lane UBL CreditNote (Approval)				Remark
BG-25	INVOICE ITEM	A set of business terms that provide information about individual items on an invoice.			1..n
	/Invoice/cac:InvoiceLine /CreditNote/cac:CreditNoteLine				
BT-126	Invoice Item Identifier	A unique identifier for a single invoice item.		identifier	1..1
	/Invoice/cac:InvoiceLine/cbc:ID /CreditNote/cac:CreditNoteLine/cbc:ID				
BT-127	Item Notes	A text note that gives unstructured information relevant to an invoice item.		Text	0..1
	/Invoice/cac:InvoiceLine/cbc:Note /CreditNote/cac:CreditNoteLine/cbc:Note				
BT-128	Specific Invoice Item Identifier	An identifier for a specific object on which an invoice item is based, provided by the Seller.	It can be a subscription number, a phone number, a unit of measurement, etc., as required.	identifier	0..1
	/Invoice/cac:InvoiceLine/cac:DocumentReference/cbc:ID /CreditNote/cac:CreditNoteLine/cac:DocumentReference/cbc:ID				With cbc:DocumentTypeCode="130"
	Schema identifier	An identifier of the identification scheme for a specific invoice item's identifier.	If the recipient from the identifier is not clear about which schema is used, a conditional schema identifier must be used which must be selected from the UNTDID 1153 code list [6].		0..1
	/Invoice/cac:InvoiceLine/cac:DocumentReference/cbc:ID/@_schemaID /CreditNote/cac:CreditNoteLine/cac:DocumentReference/cbc:ID/@_schemaID				
BT-129	Invoiced Quantity	The quantity of items (goods or services) that are charged as invoice items.		Amount	1..1
	/Invoice/cac:InvoiceLine/cbc:InvoicedQuantity /CreditNote/cac:CreditNoteLine/cbc:CreditedQuantity				
BT-130	Code for Unit of Measurement for Invoiced Quantities	Unit of measure relating to the invoiced quantity.	The unit of measure must be selected from UN/ECE Recommendation No. 20 "Codes for Units of Measure Used in International Trade" [7] and UN/ECE Recommendation No. 21 "Codes for passengers, types of cargo, packages and packaging materials (with complementary codes for package names)" using the method described in Rec No.20 Intro	Code	1..1

ID	Business term	Description	Note on use	Data type	Cardinality
	Lane UBL Invoice Lane UBL CreditNote (Approval)				Remark
			2.a). Please note that in most cases it is not necessary for Buyers and Sellers to implement their listings in their software in their entirety. Sellers should only support those units of measures needed for their goods and services. Customers only need to check that the units of measure used in the account are equal to the units of measures used in other documents (such as a contract, catalog, order and delivery note).		
	/Invoice/cac:InvoiceLine/cbc:InvoicedQuantity/@ unitcode /CreditNote/cac:CreditNoteLine/cbc:CreditedQuantity/@ unitcode				
BT-131	Net Amount of Invoice Items	The total amounts for invoice items	The amount is "net" without VAT, Including item-level discounts and Charges, as well as other relevant taxes.	Amount	1..1
	/Invoice/cac:InvoiceLine/cbc:LineExtensionAmount /CreditNote/cac:CreditNoteLine/cbc:LineExtensionAmount				
BT-132	Referenced Item Purchase Order reference	Identifier for a referenced item within a purchase order issued by the Buyer.	The purchase order identifier is referred to at the document level.	Reference to a document	0..1
	/Invoice/cac:InvoiceLine/cac:OrderLineReference/cbc:LineID /CreditNote/cac:CreditNoteLine/cac:OrderLineReference/cbc:LineID				
BT-133	Buyer Accounting Reference on Item (Cost Center)	The textual value that determines where the relevant data will be posted to a Buyer's financial accounts.	If necessary, the Buyer will provide this Reference to the Seller before the invoice is issued.	Text	0..1
	/Invoice/cac:InvoiceLine/cbc:AccountingCharge /CreditNote/cac:CreditNoteLine/cbc:AccountingCharge				

Example of use:

```

<Cac:InvoiceLine>
  <Cbc:ID>1</cbc:ID>
  <cbc:Note>Please check the correctness of delivered goods</cbc:Note>
  <cbc:InvoicedQuantity unitCode="H87">10,000</cbc:InvoicedQuantity>
  <cbc:LineExtensionAmount currencyID="ALL">900.00</cbc:LineExtensionAmount>
  <Cbc:AccountingCharge>CS-024</cbc:AccountingCharge>
  ...
  <Cac:OrderLineReference>
    <Cbc:LineID>st-nar-1</cbc:LineID>
  </Cac:OrderLineReference>
  <Cac:DocumentReference>
    <Cbc:ID>measuring-place-0001</cbc:ID>
    <Cbc:DocumentTypeCode>130</cbc:DocumentTypeCode>
  </Cac:DocumentReference>
</Cac:InvoiceLine>

```

```

    </Cac:DocumentReference>
    ...
</Cac:InvoiceLine>

```

BT-126 Invoice Item Identifier

Business rule	Description
BR-21	Each invoice item (BG-25) must have an invoice item identifier (BT-126)

Example of use:

```

<Cac:InvoiceLine>
    <Cbc:ID>1</cbc:ID>
    ...
</Cac:InvoiceLine>

```

BT-127 Item notes

Example of use:

```

<Cac:InvoiceLine>
    ...
    <cbc:Note>Please check the correctness of delivered goods</cbc:Note>
    ...
</Cac:InvoiceLine>

```

BT-128 Specific invoice item identifier

Example of use:

```

<Cac:InvoiceLine>
    ...
    <Cac:DocumentReference>
        <Cbc:ID>measuring-place-0001</cbc:ID>
        <Cbc:DocumentTypeCode>130</cbc:DocumentTypeCode>
    </Cac:DocumentReference>
    ...
</Cac:InvoiceLine>

```

BT-129 Invoiced quantity

Business rule	Description
BR-22	Each invoice item (BG-25) must have an invoiced amount (BT-129)

Example of use:

```

<Cac:InvoiceLine>
    ...
    <cbc:InvoicedQuantity unitCode="H87">10,000</cbc:InvoicedQuantity>
    ...
</Cac:InvoiceLine>

```

BT-130 Unit of measurement code for invoiced quantities

Business rule	Description
---------------	-------------

BR-23	An invoice item (BG-25) must have the unit of measurement code (BT-130)
-------	---

Example of use:

```
<Cac:InvoiceLine>
...
<cbc:InvoicedQuantity unitCode="H87" >10,000</cbc:InvoicedQuantity>
...
</Cac:InvoiceLine>
```

BT-131 Net amount of invoice item

Business rule	Description
BR-24	Each account item (BG-25) must have the net amount of the account item (BT-131).

Example of use:

```
<Cac:InvoiceLine>
...
<cbc:LineExtensionAmount currencyID="ALL">900.00</cbc:LineExtensionAmount>
...
</Cac:InvoiceLine>
```

The amount is entered in two decimal places.

BT-132 Referenced item purchase order reference

Example of use:

```
<Cac:InvoiceLine>
...
<Cac:OrderLineReference>
  <cbc:LineID>st-nar-1</cbc:LineID>
</Cac:OrderLineReference>
...
</Cac:InvoiceLine>
```

BT-133 Buyer accounting reference for item (Cost Center)

Example of use:

```
<Cac:InvoiceLine>
...
<cbc:AccountingCharge>CS-024</cbc:AccountingCharge>
...
</Cac:InvoiceLine>
```

BG-26 Invoicing Period for Invoice Items

ID	Business term	Description	Note on use	Data type	Cardinality
	Lane UBL Invoice				Remark
	Lane UBL CreditNote (Approval)				

ID	Business term	Description	Note on use	Data type	Cardinality
	Lane UBL Invoice Lane UBL CreditNote (Approval)				Remark
BG-26	INVOICING PERIOD FOR INVOICE ITEMS	A set of business terms that provide information about the invoicing period relevant to an invoice item.	Also known as the delivery period of an invoice item.		0..1
	/Invoice/cac:InvoiceLine/cac:InvoicePeriod /CreditNote/cac:CreditNoteLine/cac:InvoicePeriod				
BT-134	Invoice Item Invoicing Period Start Date	The date when the invoicing period for an invoice item starts.	Date which refers to the first day of the period.	Date	0..1
	/Invoice/cac:InvoiceLine/cac:InvoicePeriod/cbc:StartDate /CreditNote/cac:CreditNoteLine/cac:InvoicePeriod/cbc:StartDate				
BT-135	Invoice Item Invoicing Period End Date	The date when the invoicing period for an invoice item ends.	Date which refers to the last day of the period.	Date	0..1
	/Invoice/cac:InvoiceLine/cac:InvoicePeriod/cbc:EndDate /CreditNote/cac:CreditNoteLine/cac:InvoicePeriod/cbc:EndDate				

Example of use:

```

<Cac:InvoiceLine>
  ...
  <Cac:InvoicePeriod>
    <Cbc:StartDate>01/11/2018</cbc:StartDate>
    <Cbc:EndDate>30/11/2018</cbc:EndDate>
  </Cac:InvoicePeriod>
  ...
</Cac:InvoiceLine>

```

BT-134 Invoice item invoicing period start date

Business rule	Description
BR-30	If the days of both dates: the invoice item invoicing period start date (BT-134) and the invoice item invoicing period end date (BT-135) are the invoice item invoicing period end date (BT-135) then it must be later than or equal to the invoice item invoicing period start date (BT-134)
BR-CO-20	If the invoicing period of the invoice item (BG-26) is used, either the invoice item invoicing period start date (BT-134) or the invoice item invoicing period end date (BT-135) or both should be filled out.

Example of use:

```

<Cac:InvoiceLine>
  ...

```

```

<Cac:InvoicePeriod>
  <Cbc:StartDate>01/11/2018</cbc:StartDate>
  ...
</Cac:InvoicePeriod>
...
</Cac:InvoiceLine>

```

BT-135 Invoice item invoicing period end date

Business rule	Description
BR-30	If the days of both dates: the invoice item invoicing period start date (BT-134) and the invoice item invoicing period end date (BT-135) are the invoice item invoicing period end date (BT-135) then it must be later than or equal to the invoice item invoicing period start date (BT-134)
BR-CO-20	If the invoicing period of the invoice item (BG-26) is used, either the invoice item invoicing period start date (BT-134) or the invoice item invoicing period end date (BT-135) or both should be filled out.

Example of use:

```

<Cac:InvoiceLine>
  ...
  <Cac:InvoicePeriod>
    ...
    <Cbc:EndDate>30/11/2018</cbc:EndDate>
  </Cac:InvoicePeriod>
  ...
</Cac:InvoiceLine>

```

BG-27 Discounts on invoice items

ID	Business term	Description	Note on use	Data type	Cardinality
	Lane UBL Invoice Lane UBL CreditNote (Approval)				Remark
BG-27	DISCOUNTS ON INVOICE ITEMS	A set of business terms that provide discount information that applies to a specified invoice item.			0..n
	/Invoice/cac:InvoiceLine/cac:AllowanceCharge /CreditNote/cac:CreditNoteLine/cac:AllowanceCharge				With cbc:ChargeIndicator="false"
BT-136	Amount of Invoice Item Discount	Amount of discount without VAT.		Amount	1..1
	/Invoice/cac:InvoiceLine/cac:AllowanceCharge/cbc:Amount /CreditNote/cac:CreditNoteLine/cac:AllowanceCharge/cbc:Amount				With cbc:ChargeIndicator="false"
BT-137	Base for Invoice Item Discount	The basic amount that, together with the discount percentage of		Amount	0..1

ID	Business term	Description	Note on use	Data type	Cardinality
	Lane UBL Invoice Lane UBL CreditNote (Approval)				Remark
		the invoice item, can be used to calculate the discount amount of the invoice item.			
	/Invoice/cac:InvoiceLine/cac:AllowanceCharge/cbc:BaseAmount /CreditNote/cac:CreditNoteLine/cac:AllowanceCharge/cbc:BaseAmount				With cbc:ChargeIndicator="false"
BT-138	Percentage of Invoice Item Discount	Percentage that, with the base for an invoice item discount, can be used to calculate the discount amount of the invoice item		Percentage	0..1
	/Invoice/cac:InvoiceLine/cac:AllowanceCharge/cbc:MultiplierFactorNumeric /CreditNote/cac:CreditNoteLine/cac:AllowanceCharge/cbc:MultiplierFactorNumeric				With cbc:ChargeIndicator="false"
BT-139	Reason for Discount on Invoice Item	The reason for a discount on invoice items as expressed in text.		Text	0..1
	/Invoice/cac:InvoiceLine/cac:AllowanceCharge/cbc:AllowanceChargeReason /CreditNote/cac:CreditNoteLine/cac:AllowanceCharge/cbc:AllowanceChargeReason				With cbc:ChargeIndicator="false"
BT-140	Code for Reason for Discount on Invoice Item	The reason for discount on an invoice item expressed as a code.	Use UNTDID 5189 code lists [6]. The code for reason for an item-level discount and the reason for item-level discount must refer to the same reason for the discount.	Code	0..1
	/Invoice/cac:InvoiceLine/cac:AllowanceCharge/cbc:AllowanceChargeReasonCode /CreditNote/cac:CreditNoteLine/cac:AllowanceCharge/cbc:AllowanceChargeReasonCode				With cbc:ChargeIndicator="false"

Example of use:

```

<Cac:InvoiceLine>
  ...
  <Cac:AllowanceCharge>
    <Cbc:ChargeIndicator>false</cbc:ChargeIndicator>
    <Cbc:AllowanceChargeReasonCode>71</cbc:AllowanceChargeReasonCode>
    <cbc:AllowanceChargeReason>Volume Discount</cbc:AllowanceChargeReason>
    <Cbc:MultiplierFactorNumeric>20,000</cbc:MultiplierFactorNumeric>
    <cbc:Amount currencyID="ALL">200.00</cbc:Amount>
    <cbc:BaseAmount currencyID="ALL">1000.00</cbc:BaseAmount>
  </Cac:AllowanceCharge>
  ...
</Cac:InvoiceLine>

```

BT-136 Amount of invoice item discount

Business rule	Description
BR-41	Each item discount (BG-27) must have the amount of discount on item (BT-136)

Example of use:

```
<Cac:InvoiceLine>
  ...
  <Cac:AllowanceCharge>
    <cbc:ChargeIndicator>>false</cbc:ChargeIndicator>
    ...
    <cbc:Amount currencyID="ALL">200.00</cbc:Amount>
    ...
  </Cac:AllowanceCharge>
  ...
</Cac:InvoiceLine>
```

The amount is entered in two decimal places.

BT-137 Base for invoice item discount

Example of use:

```
<Cac:InvoiceLine>
  ...
  <Cac:AllowanceCharge>
    <cbc:ChargeIndicator>>false</cbc:ChargeIndicator>
    ...
    <cbc:BaseAmount currencyID="ALL">1000.00</cbc:BaseAmount>
  </Cac:AllowanceCharge>
  ...
</Cac:InvoiceLine>
```

The amount is entered to two decimal places.

BT-138 Percentage of invoice item discount

Example of use:

```
<Cac:InvoiceLine>
  ...
  <Cac:AllowanceCharge>
    <cbc:ChargeIndicator>>false</cbc:ChargeIndicator>
    ...
    <cbc:MultiplierFactorNumeric>20,000</cbc:MultiplierFactorNumeric>
    ...
  </Cac:AllowanceCharge>
  ...
</Cac:InvoiceLine>
```

BT-139 Reason for discount on invoice items

Business rule	Description
BR-42	Each item discount (BG-27) must have the reason for the invoice item discount (BT-139) or the code for the reason for the invoice item discount (BT-140)

BR-CO-7	The code for the reason for the invoice item discount (BT-140) and the reason for the invoice item discount (BT-139) should indicate the same type of reason for the discount
BR-CO-23	Each invoice item-level discount (BG-27) must include the reason for the invoice item-level discount (BT-139) or the code for the reason for the invoice item-level discount (BT-140) or both.

Example of use:

```

<Cac:InvoiceLine>
  ...
  <Cac:AllowanceCharge>
    <cbc:ChargeIndicator>false</cbc:ChargeIndicator>
    ...
    <cbc:AllowanceChargeReason>Volume Discount</cbc:AllowanceChargeReason>
    ...
  </Cac:AllowanceCharge>
  ...
</Cac:InvoiceLine>

```

BT-140 Code for reason for invoice item discount

Business rule	Description
BR-42	Each item discount (BG-27) must have the reason for the invoice item discount (BT-139) or the code for the reason for the invoice item discount (BT-140)
BR-CO-7	The code for the reason for the invoice item discount (BT-140) and the reason for the invoice item discount (BT-139) should indicate the same type of reason for the discount
BR-CO-23	Each invoice item-level discount (BG-27) must include the reason for the invoice item-level discount (BT-139) or the code for the reason for the invoice item-level discount (BT-140) or both.

Example of use:

```

<Cac:InvoiceLine>
  ...
  <Cac:AllowanceCharge>
    <cbc:ChargeIndicator>false</cbc:ChargeIndicator>
    <cbc:AllowanceChargeReasonCode>71</cbc:AllowanceChargeReason>
    ...
  </Cac:AllowanceCharge>
  ...
</Cac:InvoiceLine>

```

BG-28 Invoice Item Charges

ID	Business term	Description	Note on use	Data type	Cardinality
	Lane UBL Invoice Lane UBL CreditNote (Approval)				Remark
BG-28	INVOICE ITEM CHARGE	A set of business terms that provide information about Charges and taxes other than VAT	It is assumed that all Charges and taxes are subject to the same VAT rate as the invoice item.		0..n

ID	Business term	Description	Note on use	Data type	Cardinality
	Lane UBL Invoice Lane UBL CreditNote (Approval)				Remark
		which apply to a single invoice item.			
	/Invoice/cac:InvoiceLine/cac:AllowanceCharge /CreditNote/cac:CreditNoteLine/cac:AllowanceCharge				With cbc:ChargeIndicator="true"
BT-141	Amount of Invoice Item Charge	Amount charged without VAT.		Amount	1..1
	/Invoice/cac:InvoiceLine/cac:AllowanceCharge/cbc:Amount /CreditNote/cac:CreditNoteLine/cac:AllowanceCharge/cbc:Amount				With cbc:ChargeIndicator="true"
BT-142	Base Charge for Invoice Item	The basic amount that, together with the Charge percentage of an invoice item, can be used to calculate the Charge of the invoice item.		Amount	0..1
	/Invoice/cac:InvoiceLine/cac:AllowanceCharge/cbc:BaseAmount /CreditNote/cac:CreditNoteLine/cac:AllowanceCharge/cbc:BaseAmount				With cbc:ChargeIndicator="true"
BT-143	Charge Percentage of Invoice Item	Percentage that, together with the charge percentage of an invoice item, can be used to calculate the charge for the invoice item.		Percentage	0..1
	/Invoice/cac:InvoiceLine/cac:AllowanceCharge/cbc:MultiplierFactorNumeric /CreditNote/cac:CreditNoteLine/cac:AllowanceCharge/cbc:MultiplierFactorNumeric				With cbc:ChargeIndicator="true"
BT-144	Reason for Invoice Item Charge	The reason for the Charge of an invoice item as expressed in text.		Text	0..1
	/Invoice/cac:InvoiceLine/cac:AllowanceCharge/cbc:AllowanceChargeReason /CreditNote/cac:CreditNoteLine/cac:AllowanceCharge/cbc:AllowanceChargeReason				With cbc:ChargeIndicator="true"
BT-145	Code for Reason for Invoice Item Charge	The reason for an invoice item's Charge expressed as a code.	Use the list of codes UNTDID 7161 [6]. The code for reason for an item-level Charge and the reason for item-level Charge must refer to the same reason for the Charge.	Code	0..1
	/Invoice/cac:InvoiceLine/cac:AllowanceCharge/cbc:AllowanceChargeReasonCode /CreditNote/cac:CreditNoteLine/cac:AllowanceCharge/cbc:AllowanceChargeReasonCode				With cbc:ChargeIndicator="true"

ID	Business term	Description	Note on use	Data type	Cardinality
	Lane UBL Invoice Lane UBL CreditNote (Approval)				Remark
	ReasonCode				

Example of use:

```

<Cac:InvoiceLine>
  ...
  <Cac:AllowanceCharge>
    <Cbc:ChargeIndicator>true</cbc:ChargeIndicator>
    <Cbc:AllowanceChargeReasonCode>PMI</cbc:AllowanceChargeReasonCode>
    <cbc:AllowanceChargeReason>Delivery Charge</cbc:AllowanceChargeReason>
    <Cbc:MultiplierFactorNumeric>10,000</cbc:MultiplierFactorNumeric>
    <cbc:Amount currencyID="ALL">100.00</cbc:Amount>
    <cbc:BaseAmount currencyID="ALL">1000.00</cbc:BaseAmount>
  </Cac:AllowanceCharge>
  ...
</Cac:InvoiceLine>

```

BT-141 Amount of invoice item charge

Business rule	Description
BR-43	Each invoice item charge (BG-28) must have an amount of invoice item charge (BT-141)

Example of use:

```

<Cac:InvoiceLine>
  ...
  <Cac:AllowanceCharge>
    <Cbc:ChargeIndicator>true</cbc:ChargeIndicator>
    ...
    <cbc:Amount currencyID="ALL">100.00</cbc:Amount>
    ...
  </Cac:AllowanceCharge>
  ...
</Cac:InvoiceLine>

```

The amount is entered in two decimal places.

BT-142 Base charge for invoice item

Example of use:

```

<Cac:InvoiceLine>
  ...
  <Cac:AllowanceCharge>
    <Cbc:ChargeIndicator>true</cbc:ChargeIndicator>
    ...
    <cbc:BaseAmount currencyID="ALL">1000.00</cbc:BaseAmount>
  </Cac:AllowanceCharge>
  ...
</Cac:InvoiceLine>

```

The amount is entered to two decimal places.

BT-143 Charge percentage of invoice item

Example of use:

```
<Cac:InvoiceLine>
  ...
  <Cac:AllowanceCharge>
    <cbc:ChargeIndicator>true</cbc:ChargeIndicator>
    ...
    <cbc:MultiplierFactorNumeric>10,000</cbc:MultiplierFactorNumeric>
    ...
  </Cac:AllowanceCharge>
  ...
</Cac:InvoiceLine>
```

BT-144 Reason for invoice item charge

Business rule	Description
BR-44	Each invoice item charge (BG-28) must have a reason for invoice item charge (BT-144) or code for reason for invoice item charge (BT-145)
BR-CO-8	The code for reason for invoice item charge (BT-145) and the reason for invoice item charge (BT-144) should indicate the same type of charge reason
BR-CO-24	Each invoice item-level charge (BG-28) must include either the reason for invoice item-level charge (BT-144) or invoice item-level charge (BT-145) or both.

Example of use:

```
<Cac:InvoiceLine>
  ...
  <Cac:AllowanceCharge>
    <cbc:ChargeIndicator>true</cbc:ChargeIndicator>
    ...
    <cbc:AllowanceChargeReason>Delivery Charge</cbc:AllowanceChargeReason>
    ...
  </Cac:AllowanceCharge>
  ...
</Cac:InvoiceLine>
```

BT-145 Code for reason for invoice item charge

Business rule	Description
BR-42	Each item discount (BG-27) must have the reason for the invoice item discount (BT-139) or the code for the reason for the invoice item discount (BT-140)
BR-CO-7	The code for the reason for the invoice item discount (BT-140) and the reason for the invoice item discount (BT-139) should indicate the same type of reason for the discount
BR-CO-23	Each invoice item-level discount (BG-27) must include the reason for the invoice item-level discount (BT-139) or the code for the reason for the invoice item-level discount (BT-140) or both.

Example of use:

```

<Cac:InvoiceLine>
  ...
  <Cac:AllowanceCharge>
    <Cbc:ChargeIndicator>true</cbc:ChargeIndicator>
    <Cbc:AllowanceChargeReasonCode>PMI</cbc:AllowanceChargeReason>
    ...
  </Cac:AllowanceCharge>
  ...
</Cac:InvoiceLine>

```

BG-29 Price details

ID	Business term	Description	Note on use	Data type	Cardinality
	Lane UBL Invoice Lane UBL CreditNote (Approval)				Remark
BG-29	PRICE DETAILS	A set of business terms that provide price information that applies to goods and services accounting for an invoice item.			1..1
	/Invoice/cac:InvoiceLine/cac:Price /CreditNote/cac:CreditNoteLine/cac:Price				
BT-146	Net Item Price	Item price without VAT after deduction of the discount price on an item.	The net price of the item must be equal to the gross price of the item, reduced by the value of the discount on the item.	Unit price	1..1
	/Invoice/cac:InvoiceLine/cac:Price/cbc:PriceAmount /CreditNote/cac:CreditNoteLine/cac:Price/cbc:PriceAmount				
BT-147	Price Reduction (Discount Price)	Total discount deducted from the gross price of the item in order to calculate the net price of the item.	Applies only if the reduction is provided per unit and is not included in the gross price of the item.	Unit price	0..1
	/Invoice/cac:InvoiceLine/cac:Price/cac:AllowanceCharge/cbc:Amount /CreditNote/cac:CreditNoteLine/cac:Price/cac:AllowanceCharge/cbc:Amount				With cbc:ChargeIndicator="false"
BT-148	Gross Item Price	Unit price without VAT, before subtracting the value of the item price reduction.		Unit price	0..1
	/Invoice/cac:InvoiceLine/cac:Price/cac:AllowanceCharge/cbc:BaseAmount /CreditNote/cac:CreditNoteLine/cac:Price/cac:AllowanceCharge/cbc:BaseAmount				With cbc:ChargeIndicator="false"

ID	Business term	Description	Note on use	Data type	Cardinality
	Lane UBL Invoice Lane UBL CreditNote (Approval)				Remark
BT-149	Item Unit Price	Number of item units to which the price refers.		Amount	0..1
	/Invoice/cac:InvoiceLine/cac:Price/cbc:BaseQuantity /CreditNote/cac:CreditNoteLine/cac:Price/cbc:BaseQuantity				
BT-150	Code for Measuring a Quantity of Items as a Unit	Unit of measurement pertaining to the price of a combined quantity of items	The unit of measure for the price of a combined quantity of items must be the same as the measurement unit of the invoiced quantities.	Code	0..1
	/Invoice/cac:InvoiceLine/cac:Price/cbc:BaseQuantity/@ unitcode /CreditNote/cac:CreditNoteLine/cac:Price/cbc:BaseQuantity/@ unitcode				

Example of use:

```

<Cac:InvoiceLine>
  ...
  <Cac:Price>
    <cbc:PriceAmount currencyID="ALL">250.000000</cbc:PriceAmount>
    <cbc:BaseQuantity unitCode="H87">1,000</cbc:BaseQuantity>
    <Cac:AllowanceCharge>
      <Cbc:ChargeIndicator>false</cbc:ChargeIndicator>
      <cbc:Amount currencyID="ALL">10.000000</cbc:Amount>
      <cbc:BaseAmount
currencyID="ALL">260.000000</cbc:BaseAmount>
    </Cac:AllowanceCharge>
  </Cac:Price>
</Cac:InvoiceLine>

```

BT-146 Net item price

Business rule	Description
BR-26	Each invoice item (BG-25) must contain the net (unit) price of the item (BT-146)
BR-27	The net (unit) price of an item (BT-146) should not be negative.

Example of use:

```

<Cac:InvoiceLine>
  ...
  <Cac:Price>
    <cbc:PriceAmount currencyID="ALL">250.000000</cbc:PriceAmount>
    ...
  </Cac:Price>
</Cac:InvoiceLine>

```

The amount can be entered to several decimals.

BT-147 Price reduction (discount price)

Example of use:

```
<Cac:InvoiceLine>
  ...
  <Cac:Price>
    ...
    <Cac:AllowanceCharge>
      <Cbc:ChargeIndicator>false</cbc:ChargeIndicator>
      <cbc:Amount currencyID="ALL">10.000000</cbc:Amount>
      ...
    </Cac:AllowanceCharge>
  </Cac:Price>
</Cac:InvoiceLine>
```

The amount can be entered to several decimals.

BT-148 Gross item price

Business rule	Description
BR-28	The gross item price (BT-148) should not be negative.

Example of use:

```
<Cac:InvoiceLine>
  ...
  <Cac:Price>
    ...
    <Cac:AllowanceCharge>
      <Cbc:ChargeIndicator>false</cbc:ChargeIndicator>
      ...
      <cbc:BaseAmount
currencyID="ALL">260.000000</cbc:BaseAmount>
      </Cac:AllowanceCharge>
    </Cac:Price>
</Cac:InvoiceLine>
```

The amount can be entered with several decimals.

BT-149 Item unit price

Example of use:

```
<Cac:InvoiceLine>
  ...
  <Cac:Price>
    ...
    <cbc:BaseQuantity unitCode="H87">1,000</cbc:BaseQuantity>
    ...
  </Cac:Price>
</Cac:InvoiceLine>
```

BT-150 Code for measurement unit of a combined quantity of items

Example of use:

```
<Cac:InvoiceLine>
```

```

    ...
    <Cac:Price>
    ...
    <cbc:BaseQuantity unitCode="H87" >1,000</cbc:BaseQuantity>
    ...
    </Cac:Price>
</Cac:InvoiceLine>

```

BG-30 VAT Information for Invoice Items

ID	Business term	Description	Note on use	Data type	cardinality
	UBL Invoice Invoice UBL Credit Unification (Approval)				Remark
BG-30	VAT INFORMATION FOR INVOICE ITEMS	A set of business terms that provide VAT information that applies to the goods and services calculated for an invoice item.			1..1
	/Invoice/cac:InvoiceLine/cac:Item/cac:ClassifiedTaxCategory /CreditNote/cac:CreditNoteLine/cac:Item/cac:ClassifiedTaxCategory				
BT-151	VAT Category Code for Invoiced Items	The VAT category code for invoiced items.	The following entries are applied UNTDID 5305 [6]: <ul style="list-style-type: none"> • Standard rate • Zero rated goods • Exempt from VAT / IGIC / IPSI • VAT Reverse charge / IGIC / IPSI • VAT exempt for intra community supply of goods / IGIC / IPSI • Free export item, tax not charged VAT / IGIC / IPSI because of export outside the EU • Services outside scope of tax. (Non-taxable, Sales are not subject to VAT / IGIC / IPSI) 	Code	1..1
	/Invoice/cac:InvoiceLine/cac:Item/cac:ClassifiedTaxCategory/cbc:ID /CreditNote/cac:CreditNoteLine/cac:Item/cac:ClassifiedTaxCategory/cbc:ID				
BT-152	VAT Rate for Invoiced Items	The VAT rate shown as a percentage of the invoice item.		Percentage	0..1
	/Invoice/cac:InvoiceLine/cac:Item/cac:ClassifiedTaxCategory/cbc:Percent /CreditNote/cac:CreditNoteLine/cac:Item/cac:ClassifiedTaxCategory/cbc:Percent				

Example of use:

```
<Cac:InvoiceLine>
  ...
  <Cac:Item>
    ...
    <Cac:ClassifiedTaxCategory>
      <Cbc:ID></cbc:ID>
      <Cbc:Percent>25</cbc:Percent>
      <Cac:TaxScheme>
        <Cbc:ID>VAT</cbc:ID>
      </Cac:TaxScheme>
    </Cac:ClassifiedTaxCategory>
    ...
  </Cac:Item>
  ...
</Cac:InvoiceLine>
```

BT-151 VAT category code for invoiced items

Business rule	Description
BR-CO-4	Each invoice item (BG-25) must be categorized by the VAT category code for invoiced items (BT-151)

Example of use:

```
<Cac:InvoiceLine>
  ...
  <Cac:Item>
    ...
    <Cac:ClassifiedTaxCategory>
      <Cbc:ID></cbc:ID>
      ...
      <Cac:TaxScheme>
        <Cbc:ID>VAT</cbc:ID>
      </Cac:TaxScheme>
    </Cac:ClassifiedTaxCategory>
    ...
  </Cac:Item>
  ...
</Cac:InvoiceLine>
```

BT-152 VAT rate for invoiced items

Example of use:

```
<Cac:InvoiceLine>
  ...
  <Cac:Item>
    ...
    <Cac:ClassifiedTaxCategory>
      ...
      <Cbc:Percent>25</cbc:Percent>
      ...
    </Cac:ClassifiedTaxCategory>
    ...
  </Cac:Item>
  ...
</Cac:InvoiceLine>
```

BG-31 Item information

ID	Business term	Description	Note on use	Data type	Cardinality
	Lane UBL Invoice Lane UBL CreditNote (Approval)				Remark
BG-31	ITEM INFORMATION	A set of business terms that provide information on invoiced goods and services.			1..1
	/Invoice/cac:InvoiceLine/cac:Item /CreditNote/cac:CreditNoteLine/cac:Item				
BT-153	Product Name	Product name.		Text	1..1
	/Invoice/cac:InvoiceLine/cac:Item/cbc:Name /CreditNote/cac:CreditNoteLine/cac:Item/cbc:Name				
BT-154	Item Description	Item description.	The item description provides a more detailed description of the item and its features than the name of the item.	Text	0..1
	/Invoice/cac:InvoiceLine/cac:Item/cbc:Description /CreditNote/cac:CreditNoteLine/cac:Item/cbc:Description				
BT-155	Item Identifier of Seller	The identifier assigned to the item by the Seller.		identifier	0..1
	/Invoice/cac:InvoiceLine/cac:Item/cac:SellersItemIdentification/cbc:ID /CreditNote/cac:CreditNoteLine/cac:Item/cac:SellersItemIdentification/cbc:ID				
BT-156	Item Identifier of Buyer	The identifier assigned to the item by the Buyer.		identifier	0..1
	/Invoice/cac:InvoiceLine/cac:Item/cac:BuyersItemIdentification/cbc:ID /CreditNote/cac:CreditNoteLine/cac:Item/cac:BuyersItemIdentification/cbc:ID				
BT-157	Standard Item Identifier	An item identifier based on a registered scheme.		identifier	0..1
	/Invoice/cac:InvoiceLine/cac:Item/cac:StandardItemIdentification/cbc:ID /CreditNote/cac:CreditNoteLine/cac:Item/cac:StandardItemIdentification/cbc:ID				
	Schema Identifier	Identifier of the identification scheme for a standard item identifier	The identification scheme can be found on the list published by the ISO/IEC 6523 maintenance agency.		1..1
	/Invoice/cac:InvoiceLine/cac:Item/cac:StandardItemIdentification/cbc:ID/@schemeID /CreditNote/cac:CreditNoteLine/cac:Item/cac:StandardItemIdentification/cbc:ID/@schemeID				

ID	Business term	Description	Note on use	Data type	Cardinality
	Lane UBL Invoice Lane UBL CreditNote (Approval)				Remark
BT-158	Item Classification Identifier	Code for classifying articles according to their type or nature.	Classification codes are used to allow the grouping of similar items for various purposes, such as public procurement (CPV), e-Commerce (UNSPSC) etc.	identifier	0..n
	/Invoice/cac:InvoiceLine/cac:Item/cac:CommodityClassification/cbc:ItemClassificationCode /CreditNote/cac:CreditNoteLine/cac:Item/cac:CommodityClassification/cbc:ItemClassificationCode				
	Schema Identifier	Identifier of the identification scheme for item classification identifiers.	The identification scheme must be selected from UNTDID 7143 [6]		1..1
	/Invoice/cac:InvoiceLine/cac:Item/cac:CommodityClassification/cbc:ItemClassificationCode/@ ListId /CreditNote/cac:CreditNoteLine/cac:Item/cac:CommodityClassification/cbc:ItemClassificationCode/@ ListId				
	Schema Version Identifier	Version of the identification scheme.			0..1
	/Invoice/cac:InvoiceLine/cac:Item/cac:CommodityClassification/cbc:ItemClassificationCode/@ listVersionID /CreditNote/cac:CreditNoteLine/cac:Item/cac:CommodityClassification/cbc:ItemClassificationCode/@ listVersionID				
BT-159	Country of Origin of Item	The code identifying the country from which an item originated	A list of valid states is registered with the ISO 3166 1 "Codes for the representation of names of countries and their subdivisions".	Code	0..1
	/Invoice/cac:InvoiceLine/cac:Item/cac:OriginCountry/cbc:IdentificationCode /CreditNote/cac:CreditNoteLine/cac:Item/cac:OriginCountry/cbc:IdentificationCode				

Example of use:

```

<Cac:InvoiceLine>
  ...
  <Cac:Item>
    <cbc:Description>Various commodities that can be
described</cbc:Description>
    <cbc:Name>Goods 1</cbc:Name>
    <Cac:BuyersItemIdentification>
      <Cbc:ID>art-to-1000</cbc:ID>
    </Cac:BuyersItemIdentification>
    <Cac:SellersItemIdentification>
      <Cbc:ID>art-p-0001</cbc:ID>
    </Cac:SellersItemIdentification>
    <Cac:StandardItemIdentification>
      <cbc:ID schemeID="0160">04012345123456</cbc:ID>
    </Cac:StandardItemIdentification>
    <Cac:OriginCountry>

```

```

        <cbc:IdentificationCode>AL</cbc:IdentificationCode>
      </Cac:OriginCountry>
    <Cac:CommodityClassification>
      <cbc:ItemClassificationCode listID="STI">03111200-
4</cbc:ItemClassificationCode>
    </Cac:CommodityClassification>
    ...
  </Cac:Item>
  ...
</Cac:InvoiceLine>

```

BT-153 Product name

Business rule	Description
BR-25	Each invoice item (BG-25) must contain the item name (BT-153)

Example of use:

```

<Cac:InvoiceLine>
  ...
  <Cac:Item>
    ...
    <cbc:Name>Goods 1</cbc:Name>
    ...
  </Cac:Item>
  ...
</Cac:InvoiceLine>

```

BT-154 Item description

Example of use:

```

<Cac:InvoiceLine>
  ...
  <Cac:Item>
    <cbc:Description>Various commodities that can be
described</cbc:Description>
    ...
  </Cac:Item>
  ...
</Cac:InvoiceLine>

```

BT-155 Item Identifier of Seller

Example of use:

```

<Cac:InvoiceLine>
  ...
  <Cac:Item>
    ...
    <Cac:SellersItemIdentification>
      <cbc:ID>art-p-0001</cbc:ID>
    </Cac:SellersItemIdentification>
    ...
  </Cac:Item>
  ...
</Cac:InvoiceLine>

```

BT-156 Item identifier of Buyer

Example of use:

```
<Cac:InvoiceLine>
  ...
  <Cac:Item>
    ...
    <Cac:BuyersItemIdentification>
      <cbc:ID>art-to-1000</cbc:ID>
    </Cac:BuyersItemIdentification>
    ...
  </Cac:Item>
  ...
</Cac:InvoiceLine>
```

BT-157 Standard item identifier

Business rule	Description
BR-64	A Standard item identifier (BT-157) must have a scheme identifier.

Example of use:

```
<Cac:InvoiceLine>
  ...
  <Cac:Item>
    ...
    <Cac:StandardItemIdentification>
      <cbc:ID schemeID="0160">04012345123456</cbc:ID>
    </Cac:StandardItemIdentification>
    ...
  </Cac:Item>
  ...
</Cac:InvoiceLine>
```

BT-158 Item classification identifier

Business rule	Description
BR-65	An item classification identifier (BT-158) must have a scheme identifier.

Example of use (CPV code):

```
<Cac:InvoiceLine>
  ...
  <Cac:Item>
    ...
    <Cac:CommodityClassification>
      <cbc:ItemClassificationCode listID="STI">
        03111200-4</cbc:ItemClassificationCode>
      </Cac:CommodityClassification>
    ...
  </Cac:Item>
  ...
</Cac:InvoiceLine>
```

BT-159 Country of origin of item

Example of use:

```

<Cac:InvoiceLine>
  ...
  <Cac:Item>
    ...
    <Cac:OriginCountry>
      <Cbc:IdentificationCode>AL</cbc:IdentificationCode>
    </Cac:OriginCountry>
    ...
  </Cac:Item>
  ...
</Cac:InvoiceLine>

```

BG-32 Item attributes

ID	Business term	Description	Note on use	Data type	Cardinality
	Lane UBL Invoice Lane UBL CreditNote (Approval)				Remark
BG-32	ITEM ATTRIBUTES	A group of business terms that provide information on the properties of invoiced goods and services.			0..n
	/Invoice/cac:InvoiceLine/cac:AdditionalItemProperty /CreditNote/cac:CreditNoteLine/cac:AdditionalItemProperty				
BT-160	Item Attribute Name	Name of an attribute or property of an item.	Such as "Color."	Text	1..1
	/Invoice/cac:InvoiceLine/cac:Item/cac:AdditionalItemProperty/cbc:Name /CreditNote/cac:CreditNoteLine/cac:Item/cac:AdditionalItemProperty/cbc:Name				
BT-161	Item Attribute Value	Value of attributes or properties of an article.	Such as "Red".	Text	1..1
	/Invoice/cac:InvoiceLine/cac:Item/cac:AdditionalItemProperty/cbc:Value /CreditNote/cac:CreditNoteLine/cac:Item/cac:AdditionalItemProperty/cbc:Value				

Example of use:

```

<Cac:InvoiceLine>
  ...
  <Cac:Item>
    ...
    <Cac:AdditionalItemProperty>
      <Cbc:Name>Color</cbc:Name>
      <Cbc:Value>Red</cbc:Value>
    </Cac:AdditionalItemProperty>
  </Cac:Item>
</Cac:InvoiceLine>

```



```

        </Cac:AdditionalItemProperty>
      </Cac:Item>
      ...
</Cac:InvoiceLine>

```

BT-160 Item attribute name

Business rule	Description
BR-54	Each item attribute (BG-32) must include the item attribute name (BT-160) and the item attribute value (BT-161).

Example of use:

```

<Cac:InvoiceLine>
  ...
  <Cac:Item>
    ...
    <Cac:AdditionalItemProperty>
      <Cbc:Name>Color</cbc:Name>
      ...
    </Cac:AdditionalItemProperty>
  </Cac:Item>
  ...
</Cac:InvoiceLine>

```

BT-161 Item attribute value

Business rule	Description
BR-54	Each item attribute (BG-32) must include the item attribute name (BT-160) and the item attribute value (BT-161).

Example of use:

```

<Cac:InvoiceLine>
  ...
  <Cac:Item>
    ...
    <Cac:AdditionalItemProperty>
      ...
      <Cbc:Value>Red</cbc:Value>
    </Cac:AdditionalItemProperty>
  </Cac:Item>
  ...
</Cac:InvoiceLine>

```

5. Appendices