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International Invoicing Model

Specification — POAC

Revision History

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# Introduction

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

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

## Objective

The objective of this specification is to define an international invoicing model to enable the international exchange of electronic invoices.

Those Peppol Authorities in different parts of the world using this international invoicing model as the basis to implement their eInvoicing national requirements would ensure that their invoices would be exchangeable and understandable in other electronic invoicing jurisdictions, allowing global interoperability regardless of domestic or jurisdictional requirements..

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

## European eInvoicing standard EN 16931

The Peppol International Invoicing model is based on the European eInvoicing standard as well as requirements collected from non-European participants who are governed by non-EU legislation.

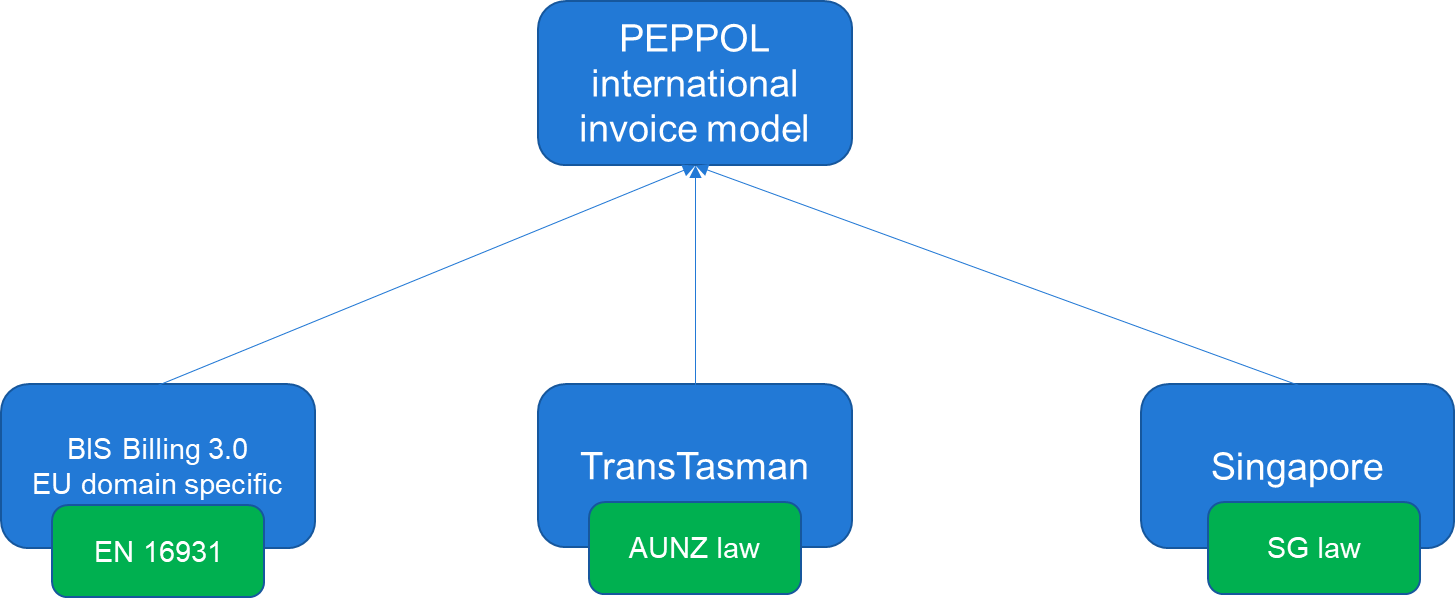
The EN 16931 is built according to a standardization request issued by the European Commission with basis in Directive 2014/55 on electronic invoicing. That standardization request sets the scope of the EN to support EU Directives, mainly the VAT Directive 2006/112. Consequently, when applying the EN 16931 in countries where EU Directives do not apply, the EN can not be implemented without changing it in ways that are defined as Extension, as defined in the EN 16931 – part5.

The Peppol International Invoicing model is an extended version of the EN where specification of business terms that can not be applied outside of Europe are generalized (extended) so that the non-EU requirements are accommodated. Consequently, the EN 16931 will become a compliant restriction of the Peppol International Model. Specifications created by other countries to support their legislation will also be specified as restrictions of the PINT model.

## Peppol BIS Billing 3.0

The Peppol BIS Billing 3.0 is a compliant CIUS on the EN 16931 European eInvoice standard. As such it enables those who can receive it to be also compliant to the Directive 2014/55 on eInvoicing in the European Public sector.

Since the PINT is an extension on the EN 16931 then the EN is by default a compliant restriction on the PINT and since Peppol BIS Billing is a compliant restriction to the EN it is by default also a compliant restriction to the PINT.



## Glossary of terms

|  |  |
| --- | --- |
| Term | Definition |
| semantic data model | structured set of logically interrelated information elements |
| business term | label assigned to a given information element which is used as a primary reference |
| shared | Business terms which definition is shared by all specifications that are compliant to the international invoicing model. |
| aligned | Business terms that have generalized definition that can be specialized (restricted) in individual specifications. |
| distinct | Business terms that are added in individual specification and only understood by those who process according to that specification. Default meaning is the semantic definition of the syntax element that the business term is mapped to. |
| tax | Taxes that are applied to items at the time of sale, such as Value Added Tax (VAT), Goods and Service Tax (GST), Consumption tax, Sales tax. In the PINT the term does not refer to taxes and duties that are applied to the product itself. |
| electronic invoice | invoice that has been issued, transmitted, and received in a structured electronic format which allows for its automatic and electronic processing. |
| information element | semantic concept that can be defined independent of any representation in a syntax |
| structured information element | information element that can be processed automatically |
| syntax | machine-readable language or dialect used to represent the information elements contained in an electronic document (e.g. an electronic invoice) |
| core invoice model | semantic data model of the core elements of an electronic invoice |
| core elements of an electronic invoice | set of essential information elements that an electronic invoice may contain in order to enable cross-border interoperability, including the necessary information to ensure legal compliance |
| identifier | character string used to establish the identity of, and distinguish uniquely, one instance of an object within an identification scheme from all other objects within the same scheme |
| identification scheme | collection of identifiers applicable for a given type of object governed under a common set of rules |
| compliant | some or all features of the PEPPOL international invoice model are used, and all rules of the PEPPOL international invoice model are respected |
| conformant | all rules of the PEPPOL international invoice model are respected, and some additional features not defined in the PEPPOL international invoice model are also used |

# Design

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

* If someone restricts the meaning of these information elements and uses them restricted as a receiver, then he will not be able to understand everything the sender is able to send.
* If the set of shared information elements is large, it will cover a wide set of business requirements that parties may want to modify.
* What is the minimum meaningful invoice that everyone can agree on? Irrelevant of the industry he is working in.

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

## Layers

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

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

### Shared layer

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

* It is defined and used in the same way in all invoicing domains.
* It applies minimum rules to the content.
* It is enough for basic automation
  + Reading into ERP system.
  + Booking into accounts.
  + Order to invoice matching.
* Examples of content
  + Invoice meta data
  + Trading parties
  + Total amounts.
  + Items and prices.
  + References.

### Aligned layer

The aligned content of the semantic data model is defined in a generalized way allowing it to be specialized in each invoicing domain. This allows the receivers to understand the received data in general terms but not necessarily specifically enough to automate its processing. The main characteristics of the aligned content are:

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

### Distinct

The model recognizes that in some invoicing domains some distinct content may be required, for different reasons. The international invoice model should not define these requirements since by doing so they would become either shared or aligned.

* The distinct content may not necessarily be understood by a receiver in a different invoicing domains.
* Examples of content.
  + Content that is distinct for different domains.
    - invoice domain specific legislation and practices.
    - sectoral legislation and practices.

## Compliance

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

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

### Compliance of the specialized implementations.

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

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

### Compliance of sending or receiving party

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

### Compliance of an invoice document instance

* An invoice document instance is compliant to the PINT model if it respects all rules as they are defined for the shared part and specialized rules that fit within the generalized specification of the aligned part.

## Specification identifier

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

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

The identifier must follow the following structure where for each specification the underlying specification is identified as well as its relation to that specification.

*pint#compliant#specialization1#compliant#specialization2*

Where:

pint the identifier for the international invoicing model.

compliant indicates that the specialization, which identification follows is compliant to all rules specified in the under lying specification.

specialization1 is the identifier for the specialization that is based on the pint and compliant to it. The specialization can thus only restrict the underlying specification.

specialization2 a further restriction that is compliant to specialization 1 and thus also compliant to the pint.

Each identifier has at least three components separated by a colon

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

### Examples

#### Europe

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

pint urn:peppol.eu:pint:3.0

EN 16931 urn:cen.eu:en16931:2017

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

The full specification identifier in the invoice instance is thus:

*urn:peppol.eu:pint:3.0#compliant#urn:cen.eu:en16931:2017#compliant#urn:fdc:peppol.eu:2017:poacc:billing:3.0*

#### Singapore

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

pint urn:peppol.eu:pint:3.0

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

The full specification identifier in the invoice instance is thus:

*urn:peppol.eu:pint:3.0#compliant#urn:fdc:peppol.eu:2017:poacc:billing:international:sg:3*

#### AUNZ

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

pint urn:peppol.eu:pint:3.0

AUNZ Invoice urn:fdc:peppol.eu:2017:poacc:billing:international:aunz:3.n.n

The full specification identifier in the invoice instance is thus:

*urn:peppol.eu:pint:3.0#compliant#urn:fdc:peppol.eu:2017:poacc:billing:international:aunz:3*

### Interoperability

The basis for the interoperability is:

A receiving party that can receive and process a document that is based on a given specification, can also receive and process any document that is based on a restricted version of that given specification.

This means that if a receiver can receive and process all documents that comply to the Peppol international invoicing model can also receive and process any specification that is compliant to it.

A sending party who operates in a legal or sectoral domain can, by using any specification that enforces the rules of that domain while being compliant to the Peppol International invoicing model, send an invoice based on that specification to any receiver who can receive the Peppol International Invoicing model.

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

If the receiver recognizes the full specification identifier of the incoming message, e.g. if he operates in the same domain or does regular trade with that domain, then the receiver can validate the incoming message using its relevant validation artefacts.

## Syntax binding

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

Syntax binding is defined to the syntax element within the document type. A compliant implementation of the mapping may use version 2.1 of UBL Invoice and Credit Note or a later backwards compatible version.

# Rules

A data element might be defined strictly but the implementer allowed more flexibility in applying rules than is currently allowed in Peppol.

|  |  |
| --- | --- |
| ID | Rule |
| ibr-01 | An Invoice shall have a Specification identifier (ibt-024). |
| ibr-02 | An Invoice shall have an Invoice number (ibt-001). |
| ibr-03 | An Invoice shall have an Invoice issue date (ibt-002). |
| ibr-04 | An Invoice shall have an Invoice type code (ibt-003). |
| ibr-05 | An Invoice shall have an Invoice currency code (ibt-005). |
| ibr-06 | An Invoice shall contain the Seller name (ibt-027). |
| ibr-07 | An Invoice shall contain the Buyer name (ibt-044). |
| ibr-08 | An Invoice shall contain the Seller postal address (ibg05). |
| ibr-09 | The Seller postal address (ibg05) shall contain a Seller country code (ibt-040). |
| ibr-10 | An Invoice shall contain the Buyer postal address (ibg08). |
| ibr-11 | The Buyer postal address shall contain a Buyer country code (ibt-055). |
| ibr-12 | An Invoice shall have the Sum of Invoice line net amount (ibt-106). |
| ibr-13 | An Invoice shall have the Invoice total amount without TAX (ibt-109). |
| ibr-14 | An Invoice shall have the Invoice total amount with TAX (ibt-112). |
| ibr-15 | An Invoice shall have the Amount due for payment (ibt-115). |
| ibr-16 | An Invoice shall have at least one Invoice line (ibg25). |
| ibr-18 | The Seller tax representative name (ibt-062) shall be provided in the Invoice, if the Seller (ibg04) has a Seller tax representative party (ibg11). |
| ibr-19 | The Seller tax representative postal address (ibg12) shall be provided in the Invoice, if the Seller (ibg04) has a Seller tax representative party (ibg11). |
| ibr-20 | The Seller tax representative postal address (ibg12) shall contain a Tax representative country code (ibt-069), if the Seller (ibg04) has a Seller tax representative party (ibg11). |
| ibr-21 | Each Invoice line (ibg25) shall have an Invoice line identifier (ibt-126). |
| ibr-22 | Each Invoice line (ibg25) shall have an Invoiced quantity (ibt-129). |
| ibr-23 | An Invoice line (ibg25) shall have an Invoiced quantity unit of measure code (ibt-130). |
| ibr-24 | Each Invoice line (ibg25) shall have an Invoice line net amount (ibt-131). |
| ibr-25 | Each Invoice line (ibg25) shall contain the Item name (ibt-153). |
| ibr-26 | Each Invoice line (ibg25) shall contain the Item net price (ibt-146). |
| ibr-27 | The Item net price (ibt-146) shall NOT be negative. |
| ibr-28 | The Item gross price (ibt-148) shall NOT be negative. |
| ibr-29 | If both Invoicing period start date (ibt-073) and Invoicing period end date (ibt-074) are given then the Invoicing period end date (ibt-074) shall be later or equal to the Invoicing period start date (ibt-073). |
| ibr-30 | If both Invoice line period start date (ibt-134) and Invoice line period end date (ibt-135) are given, then the Invoice line period end date (ibt-135) shall be later or equal to the Invoice line period start date (ibt-134). |
| ibr-31 | Each Document level allowance (ibg20) shall have a Document level allowance amount (ibt-092). |
| ibr-33 | Each Document level allowance (ibg20) shall have a Document level allowance reason (ibt-097) or a Document level allowance reason code (ibt-098). |
| ibr-36 | Each Document level charge (ibg21) shall have a Document level charge amount (ibt-099). |
| ibr-38 | Each Document level charge (ibg21) shall have a Document level charge reason (ibt-104) or a Document level charge reason code (ibt-105). |
| ibr-41 | Each Invoice line allowance (ibg27) shall have an Invoice line allowance amount (ibt-136). |
| ibr-42 | Each Invoice line allowance (ibg27) shall have an Invoice line allowance reason (ibt-139) or an Invoice line allowance reason code (ibt-140). |
| ibr-43 | Each Invoice line charge (ibg28) shall have an Invoice line charge amount (ibt-141). |
| ibr-44 | Each Invoice line charge (ibg28) shall have an Invoice line charge reason (ibt-144) or an Invoice line charge reason code (ibt-145). |
| ibr-49 | A Payment instruction (ibg16) shall specify the Payment means type code (ibt-081). |
| ibr-52 | Each Additional supporting document (ibg24) shall contain a Supporting document reference (ibt-122). |
| ibr-53 | If the TAX accounting currency code (ibt-006) is present, then the Invoice total TAX amount in accounting currency (ibt-111) shall be provided. |
| ibr-54 | Each Item attribute (ibg32) shall contain an Item attribute name (ibt-160) and an Item attribute value (ibt-161). |
| ibr-55 | Each Preceding Invoice reference (ibg03) shall contain a Preceding Invoice reference (ibt-025). |
| ibr-56 | Each Seller tax representative party (ibg11) shall have a Seller tax representative TAX identifier (ibt-063). |
| ibr-57 | Each Deliver to address (ibg15) shall contain a Deliver to country code (ibt-080). |
| ibr-62 | The Seller electronic address (ibt-034) shall have a Scheme identifier. |
| ibr-63 | The Buyer electronic address (ibt-049) shall have a Scheme identifier. |
| ibr-64 | The Item standard identifier (ibt-157) shall have a Scheme identifier |
| ibr-65 | The Item classification identifier (ibt-158) shall have a Scheme identifier |
| ibr-co-10 | Sum of Invoice line net amount (ibt-106) = ∑ Invoice line net amount (ibt-131). |
| ibr-co-11 | Sum of allowances on document level (ibt-107) = ∑ Document level allowance amount (ibt-092). |
| ibr-co-12 | Sum of charges on document level (ibt-108) = ∑ Document level charge amount (ibt-099). |
| ibr-co-13 | Invoice total amount without TAX (ibt-0109) = ∑ Invoice line net amount (ibt-131) - Sum of allowances on document level (ibt-107) + Sum of charges on document level (ibt-108). |
| ibr-co-15 | Invoice total amount with TAX (ibt-112) = Invoice total amount without TAX (ibt-109) + Invoice total TAX amount (ibt-110). |
| ibr-co-16 | Amount due for payment (ibt-115) = Invoice total amount with TAX (ibt-112) -Paid amount (ibt-113) + Rounding amount (ibt-114). |
| ibr-co-19 | If Invoicing period (ibg14) is used, the Invoicing period start date (ibt-73) or the Invoicing period end date (ibt-74) shall be filled, or both. |
| ibr-co-20 | If Invoice line period (ibg26) is used, the Invoice line period start date (ibt-134) or the Invoice line period end date (ibt-135) shall be filled, or both. |
| ibr-co-21 | Each Document level allowance (ibg20) shall contain a Document level allowance reason (ibt-097) or a Document level allowance reason code (ibt-098), or both. |
| ibr-co-22 | Each Document level charge (ibg21) shall contain a Document level charge reason (ibt-104) or a Document level charge reason code (ibt-105), or both. |
| ibr-co-24 | Each Invoice line charge (ibg28) shall contain an Invoice line charge reason (ibt-144) or an Invoice line charge reason code (ibt-145), or both. |
| ibr-co-25 | In case the Amount due for payment (ibt-115) is positive, either the Payment due date (ibt-009) or the Payment terms (ibt-020) shall be present. |
| ibr-co-26 | In order for the buyer to automatically identify a supplier, the Seller identifier (ibt-029), the Seller legal registration identifier (ibt-030) and/or the Seller TAX identifier (ibt-031) shall be present. |
| ibr-co-5 | Document level allowance reason code (ibt-098) and Document level allowance reason (ibt-097) shall indicate the same type of allowance. |
| ibr-co-6 | Document level charge reason code (ibt-105) and Document level charge reason (ibt-104) shall indicate the same type of charge. |
| ibr-co-7 | When both Invoice line allowance reason code (ibt-140) and Invoice line allowance reason (ibt-139) the definition of the code is normative. |
| ibr-co-8 | When both Invoice line charge reason code (ibt-145) and Invoice line charge reason (ibt-144) the definition of the code is normative. |
| ibr-tax-1 | An Invoice that contains an Invoice line (ibg25), a Document level allowance (ibg20) or a Document level charge (ibg21) with a TAX category code (ibt-151, ibt-095 or ibt-102) shall contain in the TAX breakdown (ibg23) at least one identical TAX category code (ibt-118). |
| ibr-tax-8 | For each combination of tax category rate (ibt-119) and tax category code (ibt-118), the tax category taxable amount (ibt-116) in a tax breakdown (ibg23) shall equal the sum of Invoice line net amounts (ibt-131) plus the sum of document level charge amounts (ibt-099) minus the sum of document level allowance amounts (ibt-092) combination of tax category code (ibt-151, ibt-102, ibt-095) and the tax rate (ibt-152, ibt-103, ibt-096) is the same. |
| ibr-tax-9 | The tax category tax amount (ibt-117) in a tax breakdown (ibg23) shall equal the tax category taxable amount (ibt-116) multiplied by the tax category rate (ibt-119). |

# Code lists

### Shared code lists

Shared code lists must be used in the same way by all compliant specifications of the international invoicing model. Addition or modification to the code shall be by amending the code lists through their managing authorities.

#### Country Codes

Country code are two letter alpha codes based on the full ISO 3166-1 code list.

#### Currency codes

Currency codes are three letter alpha codes based on the full ISO 4217 code list.

#### Unit codes

Unit codes are a concatenation of the full UN/ECE Recommendation N°20 and UN/ECE Recommendation N°21 where the codes from N°21 are appended to N°20, prefixed with an X.

#### Identifier scheme codes

The international invoice model allows the use of any identifier scheme but it must be registered in the ICD code list which is based on ISO/IEC 6523.

#### Electronic addresses

Electronic addresses allowed in the Peppol network must be from a scheme listed in the Peppol subset of the EAS code list.

#### Item type identification code

UNTDID 7143 — Item type identification code, shared

#### Allowance codes

UNTDID 5189 — Allowance codes, shared

#### Charge codes

UNTDID 7161 — Charge codes, shared

#### Document type

UNTDID 1001 — Document type, use Peppol approach but review the restriction that is applied.

#### Reference code qualifier

UNTDID 1153 — Reference code qualifier, shared

#### Event time code

UNTDID 2005/ UNTDID 2475 — Event time code, shared

#### Mime codes

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

#### Tax type

Tax type code, 5153, shared as subset.

#### Payment means

UNTDID 4461 — Payment means, shared.

### Other codes lists

Code lists that can be used in specialized implementation of the invoicing model. These codes are only understood by those who are using that specialization.

#### Tax category codes

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

# Data model

| ID | L | crd | Section | PINT Business term | PINT Definition | UBL syntax mapping | Source |
| --- | --- | --- | --- | --- | --- | --- | --- |
| ibt-001 | + | 1..1 | Shared | Invoice number | A unique identification of the Invoice. | cbc:ID | EN BT-1 |
| ibt-002 | + | 1..1 | Shared | Invoice issue date | The date when the Invoice was issued. | cbc:IssueDate | EN BT-2 |
| ibt-003 | + | 1..1 | Shared | Invoice type code | A code specifying the functional type of the Invoice. | cbc:InvoiceTypeCode | EN BT-3 |
| ibt-005 | + | 1..1 | Shared | Invoice currency code | The currency in which all Invoice amounts are given, except for the Total TAX amount in accounting currency. | cbc:DocumentCurrencyCode | EN BT-5 |
| ibt-006 | + | 0..1 | Aligned | Tax accounting currency. | The currency used for {tax} accounting and reporting purposes as accepted or required in the country of the Seller. | cbc:TaxCurrencyCode | EN BT-6 |
| ibt-007 | + | 0..1 | Aligned | TAX point date | The date when the TAX becomes accountable for the Seller and for the Buyer in so far as that date can be determined and differs from the date of issue of the invoice, according to the TAX directive. | cbc:TaxPointDate | EN BT-7 |
| ibt-008 | + | 0..1 | Aligned | TAX point date code | The code of the date when the TAX becomes accountable for the Seller and for the Buyer. | cac:InvoicePeriod/cbc:DescriptionCode | EN BT-8 |
| ibt-009 | + | 0..1 | Shared | Payment due date | The date when the payment is due. | cbc:DueDate | EN BT-9 |
| ibt-010 | + | 0..1 | Shared | Buyer reference | An identifier assigned by the Buyer used for internal routing purposes. | cbc:BuyerReference | EN BT-10 |
| ibt-011 | + | 0..1 | Shared | Project reference | The identification of the project the invoice refers to | cac:ProjectReference/cbc:ID | EN BT-11 |
| ibt-012 | + | 0..1 | Shared | Contract reference | The identification of a contract. | cac:ContractDocumentReference/cbc:ID | EN BT-12 |
| ibt-013 | + | 0..1 | Shared | Purchase order reference | An identifier of a referenced purchase order, issued by the Buyer. | cac:OrderReference/cbc:ID | EN BT-13 |
| ibt-014 | + | 0..1 | Shared | Sales order reference | An identifier of a referenced sales order, issued by the Seller. | cac:OrderReference/cbc:SalesOrderID | EN BT-14 |
| ibt-015 | + | 0..1 | Shared | Receiving advice reference | An identifier of a referenced receiving advice. | cac:ReceiptDocumentReference/cbc:ID | EN BT-15 |
| ibt-016 | + | 0..1 | Shared | Despatch advice reference | An identifier of a referenced despatch advice. | cac:DespatchDocumentReference/cbc:ID | EN BT-16 |
| ibt-017 | + | 0..1 | Shared | Tender or lot reference | The identification of the call for tender or lot the invoice relates to. | cac:OriginatorDocumentReference/cbc:ID | EN BT-17 |
| ibt-018 | + | 0..1 | Shared | Invoiced object identifier | An identifier for an object on which the invoice is based, given by the Seller. | cac:AdditionalDocumentReference/cbc:ID | EN BT-18 |
| Scheme |  | 0..1 |  | Scheme identifier | The identification scheme identifier of the Invoiced object identifier. | #N/A | Scheme |
| ibt-019 | + | 0..1 | Shared | Buyer accounting reference | A textual value that specifies where to book the relevant data into the Buyer's financial accounts. | cbc:AccountingCost | EN BT-19 |
| ibt-020 | + | 0..1 | Shared | Payment terms | A textual description of the payment terms that apply to the amount due for payment (Including description of possible penalties). | cac:PaymentTerms/cbc:Note | EN BT-20 |
| BG-1 | + | 0..n |  | INVOICE NOTE | A group of business terms providing textual notes that are relevant for the invoice, together with an indication of the note subject. | 0 | BG-1 |
| ibt-021 | ++ | 0..1 | Shared | Invoice note subject code | The subject of the textual note in EN BT-22. | cbc:Note | EN BT-21 |
| ibt-022 | ++ | 1..1 | Shared | Invoice note | A textual note that gives unstructured information that is relevant to the Invoice as a whole. | cbc:Note | EN BT-22 |
| BG-2 | + | 1..1 | Shared | PROCESS CONTROL | A group of business terms providing information on the business process and rules applicable to the Invoice document. | 0 | BG-2 |
| ibt-023 | ++ | 0..1 | Shared | Business process type | Identifies the business process context in which the transaction appears, to enable the Buyer to process the Invoice in an appropriate way. | cbc:ProfileID | EN BT-23 |
| ibt-024 | ++ | 1..1 | Shared | Specification identifier | An identification of the specification containing the total set of rules regarding semantic content, cardinalities and business rules to which the data contained in the instance document conforms. | cbc:CustomizationID | EN BT-24 |
| BG-3 | + | 0..n |  | PRECEDING INVOICE REFERENCE | A group of business terms providing information on one or more preceding Invoices. | cac:BillingReference/cac:InvoiceDocumentReference | BG-3 |
| ibt-025 | ++ | 1..1 | Shared | Preceding Invoice reference | The identification of an Invoice that was previously sent by the Seller. | cac:BillingReference/cac:InvoiceDocumentReference/cbc:ID | EN BT-25 |
| ibt-026 | ++ | 0..1 | Shared | Preceding Invoice issue date | The date when the Preceding Invoice was issued. | cac:BillingReference/cac:InvoiceDocumentReference/cbc:IssueDate | EN BT-26 |
| BG-4 | + | 1..1 |  | SELLER | A group of business terms providing information about the Seller. | #N/A | BG-4 |
| ibt-027 | ++ | 1..1 | Shared | Seller name | The full formal name by which the Seller is registered in the national registry of legal entities or as a Taxable person or otherwise trades as a person or persons. | cac:AccountingSupplierParty/cac:Party/cac:PartyLegalEntity/cbc:RegistrationName | EN BT-27 |
| ibt-028 | ++ | 0..1 | Shared | Seller trading name | A name by which the Seller is known, other than Seller name (also known as Business name). | cac:AccountingSupplierParty/cac:Party/cac:PartyName/cbc:Name | EN BT-28 |
| ibt-029 | ++ | 0..n | Shared | Seller identifier | An identification of the Seller. | cac:AccountingSupplierParty/cac:Party/cac:PartyIdentification/cbc:ID | EN BT-29 |
|  |  | 0..1 |  | Scheme identifier | The identification scheme identifier of the Seller identifier. | #N/A |  |
| ibt-030 | ++ | 0..1 | Shared | Seller legal registration identifier | An identifier issued by an official registrar that identifies the Seller as a legal entity or person. | cac:AccountingSupplierParty/cac:Party/cac:PartyLegalEntity/cbc:CompanyID | EN BT-30 |
|  |  | 0..1 |  | Scheme identifier | The identification scheme identifier of the Seller legal registration identifier. | #N/A |  |
| ibt-031 | ++ | 0..1 | Aligned | Seller TAX identifier | The Seller's TAX identifier (also known as Seller TAX identification number). | cac:AccountingSupplierParty/cac:Party/cac:PartyTaxScheme/cbc:CompanyID | EN BT-31 |
| ibt-032 | ++ | 0..1 | Aligned | Seller tax registration identifier | The local identification (defined by the Seller’s address) of the Seller for tax purposes or a reference that enables the Seller to state his registered tax status. | cac:AccountingSupplierParty/cac:Party/cac:PartyTaxScheme/cbc:CompanyID | EN BT-32 |
| ibt-033 | ++ | 0..1 | Shared | Seller additional legal information | Additional legal information relevant for the Seller. | cac:AccountingSupplierParty/cac:Party/cac:PartyLegalEntity/cbc:CompanyLegalForm | EN BT-33 |
| ibt-034 | ++ | 0..1 | Shared | Seller electronic address | Identifies the Seller's electronic address to which the application level response to the invoice may be delivered. | cac:AccountingSupplierParty/cac:Party/cbc:EndpointID | EN BT-34 |
|  |  | 1..1 |  | Scheme identifier | The identification scheme identifier of the Seller electronic address. | #N/A |  |
| BG-5 | ++ | 1..1 |  | SELLER POSTAL ADDRESS | A group of business terms providing information about the address of the Seller. | cac:AccountingSupplierParty | BG-5 |
| ibt-035 | +++ | 0..1 | Shared | Seller address line 1 | The main address line in an address. | cac:AccountingSupplierParty/cac:Party/cac:PostalAddress/cbc:StreetName | EN BT-35 |
| ibt-036 | +++ | 0..1 | Shared | Seller address line 2 | An additional address line in an address that can be used to give further details supplementing the main line. | cac:AccountingSupplierParty/cac:Party/cac:PostalAddress/cbc:AdditionalStreetName | EN BT-36 |
| ibt-162 | +++ | 0..1 | Shared | Seller address line 3 | An additional address line in an address that can be used to give further details supplementing the main line. | cac:AccountingSupplierParty/cac:Party/cac:PostalAddress/cac:AddressLine/cbc:Line | EN BT-162 |
| ibt-037 | +++ | 0..1 | Shared | Seller city | The common name of the city, town or village, where the Seller address is located. | cac:AccountingSupplierParty/cac:Party/cac:PostalAddress/cbc:CityName | EN BT-37 |
| ibt-038 | +++ | 0..1 | Shared | Seller post code | The identifier for an addressable group of properties according to the relevant postal service. | cac:AccountingSupplierParty/cac:Party/cac:PostalAddress/cbc:PostalZone | EN BT-38 |
| ibt-039 | +++ | 0..1 | Shared | Seller country subdivision | The subdivision of a country. | cac:AccountingSupplierParty/cac:Party/cac:PostalAddress/cbc:CountrySubentity | EN BT-39 |
| ibt-040 | +++ | 1..1 | Shared | Seller country code | A code that identifies the country. | cac:AccountingSupplierParty/cac:Party/cac:PostalAddress/cac:Country/cbc:IdentificationCode | EN BT-40 |
| BG-6 | ++ | 0..1 |  | SELLER CONTACT | A group of business terms providing contact information about the Seller. | cac:AccountingSupplierParty/cac:Party/cac:Contact | BG-6 |
| ibt-041 | +++ | 0..1 | Shared | Seller contact point | A contact point for a legal entity or person. | cac:AccountingSupplierParty/cac:Party/cac:Contact/cbc:Name | EN BT-41 |
| ibt-042 | +++ | 0..1 | Shared | Seller contact telephone number | A phone number for the contact point. | cac:AccountingSupplierParty/cac:Party/cac:Contact/cbc:Telephone | EN BT-42 |
| ibt-043 | +++ | 0..1 | Shared | Seller contact email address | An e-mail address for the contact point. | cac:AccountingSupplierParty/cac:Party/cac:Contact/cbc:ElectronicMail | EN BT-43 |
| BG-7 | + | 1..1 |  | BUYER | A group of business terms providing information about the Buyer. | cac:AccountingCustomerParty | BG-7 |
| ibt-044 | ++ | 1..1 | Shared | Buyer name | The full name of the Buyer. | cac:AccountingCustomerParty/cac:Party/cac:PartyLegalEntity/cbc:RegistrationName | EN BT-44 |
| ibt-045 | ++ | 0..1 | Shared | Buyer trading name | A name by which the Buyer is known, other than Buyer name (also known as Business name). | cac:AccountingCustomerParty/cac:Party/cac:PartyName/cbc:Name | EN BT-45 |
| ibt-046 | ++ | 0..1 | Shared | Buyer identifier | An identifier of the Buyer. | cac:AccountingCustomerParty/cac:Party/cac:PartyIdentification/cbc:ID | EN BT-46 |
|  |  | 0..1 |  | Scheme identifier | The identification scheme identifier of the Buyer identifier. | #N/A |  |
| ibt-047 | ++ | 0..1 | Shared | Buyer legal registration identifier | An identifier issued by an official registrar that identifies the Buyer as a legal entity or person. | cac:AccountingCustomerParty/cac:Party/cac:PartyLegalEntity/cbc:CompanyID | EN BT-47 |
|  |  | 0..1 |  | Scheme identifier | The identification scheme identifier of the Buyer legal registration identifier. | #N/A |  |
| ibt-048 | ++ | 0..1 | Aligned | Buyer TAX identifier | The Buyer's TAX identifier (also known as Buyer TAX identification number). | cac:AccountingCustomerParty/cac:Party/cac:PartyTaxScheme/cbc:CompanyID | EN BT-48 |
| ibt-049 | ++ | 0..1 | Shared | Buyer electronic address | Identifies the Buyer's electronic address to which the invoice is delivered. | cac:AccountingCustomerParty/cac:Party/cbc:EndpointID | EN BT-49 |
|  |  | 1..1 |  | Scheme identifier | The identification scheme identifier of the Buyer electronic address. | #N/A |  |
| BG-8 | ++ | 1..1 |  | BUYER POSTAL ADDRESS | A group of business terms providing information about the postal address for the Buyer. | cac:AccountingCustomerParty/cac:Party/cac:PostalAddress | BG-8 |
| ibt-050 | +++ | 0..1 | Shared | Buyer address line 1 | The main address line in an address. | cac:AccountingCustomerParty/cac:Party/cac:PostalAddress/cbc:StreetName | EN BT-50 |
| ibt-051 | +++ | 0..1 | Shared | Buyer address line 2 | An additional address line in an address that can be used to give further details supplementing the main line. | cac:AccountingCustomerParty/cac:Party/cac:PostalAddress/cbc:AdditionalStreetName | EN BT-51 |
| ibt-163 | +++ | 0..1 | Shared | Buyer address line 3 | An additional address line in an address that can be used to give further details supplementing the main line. | cac:AccountingCustomerParty/cac:Party/cac:PostalAddress/cac:AddressLine/cbc:Line | EN BT-163 |
| ibt-052 | +++ | 0..1 | Shared | Buyer city | The common name of the city, town or village, where the Buyer's address is located. | cac:AccountingCustomerParty/cac:Party/cac:PostalAddress/cbc:CityName | EN BT-52 |
| ibt-053 | +++ | 0..1 | Shared | Buyer post code | The identifier for an addressable group of properties according to the relevant postal service. | cac:AccountingCustomerParty/cac:Party/cac:PostalAddress/cbc:PostalZone | EN BT-53 |
| ibt-054 | +++ | 0..1 | Shared | Buyer country subdivision | The subdivision of a country. | cac:AccountingCustomerParty/cac:Party/cac:PostalAddress/cbc:CountrySubentity | EN BT-54 |
| ibt-055 | +++ | 1..1 | Shared | Buyer country code | A code that identifies the country. | cac:AccountingCustomerParty/cac:Party/cac:PostalAddress/cac:Country/cbc:IdentificationCode | EN BT-55 |
| BG-9 | ++ | 0..1 |  | BUYER CONTACT | A group of business terms providing contact information relevant for the Buyer. | cac:AccountingCustomerParty/cac:Party/cac:Contact | BG-9 |
| ibt-056 | +++ | 0..1 | Shared | Buyer contact point | A contact point for a legal entity or person. | cac:AccountingCustomerParty/cac:Party/cac:Contact/cbc:Name | EN BT-56 |
| ibt-057 | +++ | 0..1 | Shared | Buyer contact telephone number | A phone number for the contact point. | cac:AccountingCustomerParty/cac:Party/cac:Contact/cbc:Telephone | EN BT-57 |
| ibt-058 | +++ | 0..1 | Shared | Buyer contact email address | An e-mail address for the contact point. | cac:AccountingCustomerParty/cac:Party/cac:Contact/cbc:ElectronicMail | EN BT-58 |
| BG-10 | + | 0..1 |  | PAYEE | A group of business terms providing information about the Payee, i.e. the role that receives the payment. | cac:PayeeParty | BG-10 |
| ibt-059 | ++ | 1..1 | Shared | Payee name | The name of the Payee. | cac:PayeeParty/cac:PartyName/cbc:Name | EN BT-59 |
| ibt-060 | ++ | 0..1 | Shared | Payee identifier | An identifier for the Payee. | cac:PayeeParty/cac:PartyIdentification/cbc:ID | EN BT-60 |
|  |  | 0..1 |  | Scheme identifier | The identification scheme identifier of the Payee identifier. | #N/A |  |
| ibt-061 | ++ | 0..1 | Shared | Payee legal registration identifier | An identifier issued by an official registrar that identifies the Payee as a legal entity or person. | cac:PayeeParty/cac:PartyLegalEntity/cbc:CompanyID | EN BT-61 |
|  |  | 0..1 |  | Scheme identifier | The identification scheme identifier of the Payee legal registration identifier. | #N/A |  |
| BG-11 | + | 0..1 |  | SELLER TAX REPRESENTATIVE PARTY | A group of business terms providing information about the Seller's tax representative. | cac:TaxRepresentativeParty | BG-11 |
| ibt-062 | ++ | 1..1 | Shared | Seller tax representative name | The full name of the Seller's tax representative party. | cac:TaxRepresentativeParty/cac:PartyName/cbc:Name | EN BT-62 |
| ibt-063 | ++ | 1..1 | Aligned | Seller tax representative TAX identifier | The TAX identifier of the Seller's tax representative party. | cac:TaxRepresentativeParty/cac:PartyTaxScheme/cbc:CompanyID | EN BT-63 |
| BG-12 | ++ | 1..1 |  | SELLER TAX REPRESENTATIVE POSTAL ADDRESS | A group of business terms providing information about the postal address for the tax representative party. | cac:TaxRepresentativeParty/cac:PostalAddress | BG-12 |
| ibt-064 | +++ | 0..1 | Shared | Tax representative address line 1 | The main address line in an address. | cac:TaxRepresentativeParty/cac:PostalAddress/cbc:StreetName | EN BT-64 |
| ibt-065 | +++ | 0..1 | Shared | Tax representative address line 2 | An additional address line in an address that can be used to give further details supplementing the main line. | cac:TaxRepresentativeParty/cac:PostalAddress/cbc:AdditionalStreetName | EN BT-65 |
| ibt-164 | +++ | 0..1 | Shared | Tax representative address line 3 | An additional address line in an address that can be used to give further details supplementing the main line. | cac:TaxRepresentativeParty/cac:PostalAddress/cac:AddressLine/cbc:Line | EN BT-164 |
| ibt-066 | +++ | 0..1 | Shared | Tax representative city | The common name of the city, town or village, where the tax representative address is located. | cac:TaxRepresentativeParty/cac:PostalAddress/cbc:CityName | EN BT-66 |
| ibt-067 | +++ | 0..1 | Shared | Tax representative post code | The identifier for an addressable group of properties according to the relevant postal service. | cac:TaxRepresentativeParty/cac:PostalAddress/cbc:PostalZone | EN BT-67 |
| ibt-068 | +++ | 0..1 | Shared | Tax representative country subdivision | The subdivision of a country. | cac:TaxRepresentativeParty/cac:PostalAddress/cbc:CountrySubentity | EN BT-68 |
| ibt-069 | +++ | 1..1 | Shared | Tax representative country code | A code that identifies the country. | cac:TaxRepresentativeParty/cac:PostalAddress/cac:Country/cbc:IdentificationCode | EN BT-69 |
| BG-13 | + | 0..1 |  | DELIVERY INFORMATION | A group of business terms providing information about where and when the goods and services invoiced are delivered. | cac:Delivery | BG-13 |
| ibt-070 | ++ | 0..1 | Shared | Deliver to party name | The name of the party to which the goods and services are delivered. | cac:Delivery/cac:DeliveryParty/cac:PartyName/cbc:Name | EN BT-70 |
| ibt-071 | ++ | 0..1 | Shared | Deliver to location identifier | An identifier for the location at which the goods and services are delivered. | cac:Delivery/cac:DeliveryLocation/cbc:ID | EN BT-71 |
|  |  | 0..1 |  | Scheme identifier | The identification scheme identifier of the Deliver to location identifier. | #N/A |  |
| ibt-072 | ++ | 0..1 | Shared | Actual delivery date | the date on which the supply of goods or services was made or completed. | cac:Delivery/cbc:ActualDeliveryDate | EN BT-72 |
| BG-14 | ++ | 0..1 |  | INVOICING PERIOD | A group of business terms providing information on the invoice period. | cac:InvoicePeriod | BG-14 |
| ibt-073 | +++ | 0..1 | Shared | Invoicing period start date | The date when the Invoice period starts. | cac:InvoicePeriod/cbc:StartDate | EN BT-73 |
| ibt-074 | +++ | 0..1 | Shared | Invoicing period end date | The date when the Invoice period ends. | cac:InvoicePeriod/cbc:EndDate | EN BT-74 |
| BG-15 | ++ | 0..1 |  | DELIVER TO ADDRESS | A group of business terms providing information about the address to which goods and services invoiced were or are delivered. | cac:Delivery/cac:DeliveryLocation/cac:Address | BG-15 |
| ibt-075 | +++ | 0..1 | Shared | Deliver to address line 1 | The main address line in an address. | cac:Delivery/cac:DeliveryLocation/cac:Address/cbc:StreetName | EN BT-75 |
| ibt-076 | +++ | 0..1 | Shared | Deliver to address line 2 | An additional address line in an address that can be used to give further details supplementing the main line. | cac:Delivery/cac:DeliveryLocation/cac:Address/cbc:AdditionalStreetName | EN BT-76 |
| ibt-165 | +++ | 0..1 |  | Deliver to address line 3 | An additional address line in an address that can be used to give further details supplementing the main line. | cac:Delivery/cac:DeliveryLocation/cac:Address/cac:AddressLine/cbc:Line | EN BT-165 |
| ibt-077 | +++ | 0..1 | Shared | Deliver to city | The common name of the city, town or village, where the deliver to address is located. | cac:Delivery/cac:DeliveryLocation/cac:Address/cbc:CityName | EN BT-77 |
| ibt-078 | +++ | 0..1 | Shared | Deliver to post code | The identifier for an addressable group of properties according to the relevant postal service. | cac:Delivery/cac:DeliveryLocation/cac:Address/cbc:PostalZone | EN BT-78 |
| ibt-079 | +++ | 0..1 | Shared | Deliver to country subdivision | The subdivision of a country. | cac:Delivery/cac:DeliveryLocation/cac:Address/cbc:CountrySubentity | EN BT-79 |
| ibt-080 | +++ | 1..1 | Shared | Deliver to country code | A code that identifies the country. | cac:Delivery/cac:DeliveryLocation/cac:Address/cac:Country/cbc:IdentificationCode | EN BT-80 |
| BG-16 | + | 0..1 |  | PAYMENT INSTRUCTIONS | A group of business terms providing information about the payment. | cac:PaymentMeans | BG-16 |
| ibt-081 | ++ | 1..1 | Aligned | Payment means type code | The means, expressed as code, for how a payment is expected to be or has been settled. | cac:PaymentMeans/cbc:PaymentMeansCode | EN BT-81 |
| ibt-082 | ++ | 0..1 | Aligned | Payment means text | The means, expressed as text, for how a payment is expected to be or has been settled. | cac:PaymentMeans/cbc:PaymentMeansCode/@Name | EN BT-82 |
| ibt-083 | ++ | 0..1 | Aligned | Remittance information | A textual value used to establish a link between the payment and the Invoice, issued by the Seller. | cac:PaymentMeans/cbc:PaymentID | EN BT-83 |
| BG-17 | ++ | 0..n | Aligned | CREDIT TRANSFER | A group of business terms to specify credit transfer payments. | cac:PaymentMeans/cac:PayeeFinancialAccount | BG-17 |
| ibt-084 | +++ | 1..1 | Aligned | Payment account identifier | A unique identifier of the financial payment account, at a payment service provider, to which payment should be made. | cac:PaymentMeans/cac:PayeeFinancialAccount/cbc:ID | EN BT-84 |
| ibt-085 | +++ | 0..1 | Aligned | Payment account name | The name of the payment account, at a payment service provider, to which payment should be made. | cac:PaymentMeans/cac:PayeeFinancialAccount/cbc:Name | EN BT-85 |
| ibt-086 | +++ | 0..1 | Aligned | Payment service provider identifier | An identifier for the payment service provider where a payment account is located. | cac:PaymentMeans/cac:PayeeFinancialAccount/cac:FinancialInstitutionBranch/cbc:ID | EN BT-86 |
| BG-18 | ++ | 0..1 |  | PAYMENT CARD INFORMATION | A group of business terms providing information about card used for payment contemporaneous with invoice issuance. | cac:PaymentMeans/cac:CardAccount | BG-18 |
| ibt-087 | +++ | 1..1 | Aligned | Payment card primary account number | The Primary Account Number (PAN) of the card used for payment. | cac:PaymentMeans/cac:CardAccount/cbc:PrimaryAccountNumberID | EN BT-87 |
| ibt-088 | +++ | 0..1 | Aligned | Payment card holder name | The name of the payment card holder. | cac:PaymentMeans/cac:CardAccount/cbc:HolderName | EN BT-88 |
| BG-19 | ++ | 0..1 |  | DIRECT DEBIT | A group of business terms to specify a direct debit. | cac:PaymentMeans/cac:PaymentMandate | BG-19 |
| ibt-089 | +++ | 0..1 | Aligned | Mandate reference identifier | Unique identifier assigned by the Payee for referencing the direct debit mandate. | cac:PaymentMeans/cac:PaymentMandate/cbc:ID | EN BT-89 |
| ibt-090 | +++ | 0..1 | Aligned | Bank assigned creditor identifier | Unique banking reference identifier of the Payee or Seller assigned by the Payee or Seller bank. | cac:AccountingSupplierParty/cac:Party/cac:PartyIdentification/cbc:ID | EN BT-90 |
| ibt-091 | +++ | 0..1 | Aligned | Debited account identifier | The account to be debited by the direct debit. | cac:PaymentMeans/cac:PaymentMandate/cac:PayerFinancialAccount/cbc:ID | EN BT-91 |
| BG-20 | + | 0..n |  | DOCUMENT LEVEL ALLOWANCES | A group of business terms providing information about allowances applicable to the Invoice as a whole. | cac:AllowanceCharge | BG-20 |
| ibt-092 | ++ | 1..1 | Shared | Document level allowance amount | The amount of an allowance, without TAX. | cac:AllowanceCharge/cbc:Amount | EN BT-92 |
| ibt-093 | ++ | 0..1 | Shared | Document level allowance base amount | The base amount that may be used, in conjunction with the document level allowance percentage, to calculate the document level allowance amount. | cac:AllowanceCharge/cbc:BaseAmount | EN BT-93 |
| ibt-094 | ++ | 0..1 | Shared | Document level allowance percentage | The percentage that may be used, in conjunction with the document level allowance base amount, to calculate the document level allowance amount. | cac:AllowanceCharge/cbc:MultiplierFactorNumeric | EN BT-94 |
| ibt-095 | ++ | 1..1 | Aligned | Document level allowance TAX category code | A coded identification of what TAX category applies to the document level allowance. | cac:AllowanceCharge/cac:TaxCategory/cbc:ID | EN BT-95 |
| ibt-096 | ++ | 0..1 | Aligned | Document level allowance TAX rate | The TAX rate, represented as percentage that applies to the document level allowance. | cac:AllowanceCharge/cac:TaxCategory/cbc:Percent | EN BT-96 |
| ibt-097 | ++ | 0..1 | Shared | Document level allowance reason | The reason for the document level allowance, expressed as text. | cac:AllowanceCharge/cbc:AllowanceChargeReason | EN BT-97 |
| ibt-098 | ++ | 0..1 | Shared | Document level allowance reason code | The reason for the document level allowance, expressed as a code. | cac:AllowanceCharge/cbc:AllowanceChargeReasonCode | EN BT-98 |
| BG-21 | + | 0..n |  | DOCUMENT LEVEL CHARGES | A group of business terms providing information about charges and taxes other than TAX, applicable to the Invoice as a whole. | cac:AllowanceCharge | BG-21 |
| ibt-099 | ++ | 1..1 | Shared | Document level charge amount | The amount of a charge, without TAX. | cac:AllowanceCharge/cbc:Amount | EN BT-99 |
| ibt-100 | ++ | 0..1 | Shared | Document level charge base amount | The base amount that may be used, in conjunction with the document level charge percentage, to calculate the document level charge amount. | cac:AllowanceCharge/cbc:BaseAmount | EN BT-100 |
| ibt-101 | ++ | 0..1 | Shared | Document level charge percentage | The percentage that may be used, in conjunction with the document level charge base amount, to calculate the document level charge amount. | cac:AllowanceCharge/cbc:MultiplierFactorNumeric | EN BT-101 |
| ibt-102 | ++ | 1..1 | Aligned | Document level charge TAX category code | A coded identification of what TAX category applies to the document level charge. | cac:AllowanceCharge/cac:TaxCategory/cbc:ID | EN BT-102 |
| ibt-103 | ++ | 0..1 | Aligned | Document level charge TAX rate | The TAX rate, represented as percentage that applies to the document level charge. | cac:AllowanceCharge/cac:TaxCategory/cbc:Percent | EN BT-103 |
| ibt-104 | ++ | 0..1 | Shared | Document level charge reason | The reason for the document level charge, expressed as text. | cac:AllowanceCharge/cbc:AllowanceChargeReason | EN BT-104 |
| ibt-105 | ++ | 0..1 | Shared | Document level charge reason code | The reason for the document level charge, expressed as a code. | cac:AllowanceCharge/cbc:AllowanceChargeReasonCode | EN BT-105 |
| BG-22 | + | 1..1 |  | DOCUMENT TOTALS | A group of business terms providing the monetary totals for the Invoice. | cac:LegalMonetaryTotal | BG-22 |
| ibt-106 | ++ | 1..1 | Shared | Sum of Invoice line net amount | Sum of all Invoice line net amounts in the Invoice. | cac:LegalMonetaryTotal/cbc:LineExtensionAmount | EN BT-106 |
| ibt-107 | ++ | 0..1 | Shared | Sum of allowances on document level | Sum of all allowances on document level in the Invoice. | cac:LegalMonetaryTotal/cbc:AllowanceTotalAmount | EN BT-107 |
| ibt-108 | ++ | 0..1 | Shared | Sum of charges on document level | Sum of all charges on document level in the Invoice. | cac:LegalMonetaryTotal/cbc:ChargeTotalAmount | EN BT-108 |
| ibt-109 | ++ | 1..1 | Shared | Invoice total amount without TAX | The total amount of the Invoice without TAX. | cac:LegalMonetaryTotal/cbc:TaxExclusiveAmount | EN BT-109 |
| ibt-110 | ++ | 0..1 | Shared | Invoice total TAX amount | The total TAX amount for the Invoice. | cac:TaxTotal/cbc:TaxAmount | EN BT-110 |
| ibt-111 | ++ | 0..1 | Aligned | Invoice total TAX amount in accounting currency | The TAX total amount expressed in the accounting currency accepted or required in the country of the Seller. | cac:TaxTotal/cbc:TaxAmount | EN BT-111 |
| ibt-112 | ++ | 1..1 | Shared | Invoice total amount with TAX | The total amount of the Invoice with tax. | cac:LegalMonetaryTotal/cbc:TaxInclusiveAmount | EN BT-112 |
| ibt-113 | ++ | 0..1 | Shared | Paid amount | The sum of amounts which have been paid in advance. | cac:LegalMonetaryTotal/cbc:PrepaidAmount | EN BT-113 |
| ibt-114 | ++ | 0..1 | Shared | Rounding amount | The amount to be added to the invoice total to round the amount to be paid. | cac:LegalMonetaryTotal/cbc:PayableRoundingAmount | EN BT-114 |
| ibt-115 | ++ | 1..1 | Shared | Amount due for payment | The outstanding amount that is requested to be paid. | cac:LegalMonetaryTotal/cbc:PayableAmount | EN BT-115 |
| BG-23 | + | 1..n |  | TAX BREAKDOWN | A group of business terms providing information about TAX breakdown by different categories, rates and exemption reasons | cac:TaxTotal/cac:TaxSubtotal | BG-23 |
| ibt-116 | ++ | 1..1 | Aligned | TAX category taxable amount | Sum of all taxable amounts subject to a specific TAX category code and TAX category rate (if the TAX category rate is applicable). | cac:TaxTotal/cac:TaxSubtotal/cbc:TaxableAmount | EN BT-116 |
| ibt-117 | ++ | 1..1 | Aligned | TAX category tax amount | The total TAX amount for a given TAX category. | cac:TaxTotal/cac:TaxSubtotal/cbc:TaxAmount | EN BT-117 |
| ibt-118 | ++ | 1..1 | Aligned | TAX category code | Coded identification of a TAX category. | cac:TaxTotal/cac:TaxSubtotal/cac:TaxCategory/cbc:ID | EN BT-118 |
| ibt-119 | ++ | 0..1 | Aligned | TAX category rate | The TAX rate, represented as percentage that applies for the relevant TAX category. | cac:TaxTotal/cac:TaxSubtotal/cac:TaxCategory/cbc:Percent | EN BT-119 |
| ibt-120 | ++ | 0..1 | Aligned | TAX exemption reason text | A textual statement of the reason why the amount is exempted from TAX or why no TAX is being charged | cac:TaxTotal/cac:TaxSubtotal/cac:TaxCategory/cbc:TaxExemptionReason | EN BT-120 |
| ibt-121 | ++ | 0..1 | Aligned | TAX exemption reason code | A coded statement of the reason for why the amount is exempted from TAX. | cac:TaxTotal/cac:TaxSubtotal/cac:TaxCategory/cbc:TaxExemptionReasonCode | EN BT-121 |
| BG-24 | + | 0..n |  | ADDITIONAL SUPPORTING DOCUMENTS | A group of business terms providing information about additional supporting documents substantiating the claims made in the Invoice. | cac:AdditionalDocumentReference | BG-24 |
| ibt-122 | ++ | 1..1 | Shared | Supporting document reference | An identifier of the supporting document. | cac:AdditionalDocumentReference/cbc:ID | EN BT-122 |
| ibt-123 | ++ | 0..1 | Shared | Supporting document description | A description of the supporting document. | cac:AdditionalDocumentReference/cbc:DocumentDescription | EN BT-123 |
| ibt-124 | ++ | 0..1 | Shared | External document location | The URL (Uniform Resource Locator) that identifies where the external document is located. | cac:AdditionalDocumentReference/cac:Attachment/cac:ExternalReference/cbc:URI | EN BT-124 |
| ibt-125 | ++ | 0..1 | Shared | Attached document | An attached document embedded as binary object or sent together with the invoice. | cac:AdditionalDocumentReference/cac:Attachment/cbc:EmbeddedDocumentBinaryObject | EN BT-125 |
|  |  | 1..1 |  | Attached document Mime code | The mime code of the attached document. | #N/A |  |
|  |  | 1..1 |  | Attached document Filename | The file name of the attached document | #N/A |  |
| BG-25 | + | 1..n |  | INVOICE LINE | A group of business terms providing information on individual Invoice lines. | cac:InvoiceLine | BG-25 |
| ibt-126 | ++ | 1..1 | Shared | Invoice line identifier | A unique identifier for the individual line within the Invoice. | cac:InvoiceLine/cbc:ID | EN BT-126 |
| ibt-127 | ++ | 0..1 | Shared | Invoice line note | A textual note that gives unstructured information that is relevant to the Invoice line. | cac:InvoiceLine/cbc:Note | EN BT-127 |
| ibt-128 | ++ | 0..1 | Shared | Invoice line object identifier | An identifier for an object on which the invoice line is based, given by the Seller. | cac:InvoiceLine/cac:DocumentReference/cbc:ID | EN BT-128 |
|  |  | 0..1 |  | Scheme identifier | The identification scheme identifier of the Invoice line object identifier. | #N/A |  |
| ibt-129 | ++ | 1..1 | Shared | Invoiced quantity | The quantity of items (goods or services) that is charged in the Invoice line. | cac:InvoiceLine/cbc:InvoicedQuantity | EN BT-129 |
| ibt-130 | ++ | 1..1 | Shared | Invoiced quantity unit of measure code | The unit of measure that applies to the invoiced quantity. | cac:InvoiceLine/cbc:InvoicedQuantity/@unitCode | EN BT-130 |
| ibt-131 | ++ | 1..1 | Shared | Invoice line net amount | The total amount of the Invoice line. | cac:InvoiceLine/cbc:LineExtensionAmount | EN BT-131 |
| ibt-132 | ++ | 0..1 | Shared | Referenced purchase order line reference | An identifier for a referenced line within a purchase order, issued by the Buyer. | cac:InvoiceLine/cac:OrderLineReference/cbc:LineID | EN BT-132 |
| ibt-133 | ++ | 0..1 | Shared | Invoice line Buyer accounting reference | A textual value that specifies where to book the relevant data into the Buyer's financial accounts. | cac:InvoiceLine/cbc:AccountingCost | EN BT-133 |
| BG-26 | ++ | 0..1 |  | INVOICE LINE PERIOD | A group of business terms providing information about the period relevant for the Invoice line. | cac:InvoiceLine/cac:InvoicePeriod | BG-26 |
| ibt-134 | +++ | 0..1 | Shared | Invoice line period start date | The date when the Invoice period for this Invoice line starts. | cac:InvoiceLine/cac:InvoicePeriod/cbc:StartDate | EN BT-134 |
| ibt-135 | +++ | 0..1 | Shared | Invoice line period end date | The date when the Invoice period for this Invoice line ends. | cac:InvoiceLine/cac:InvoicePeriod/cbc:EndDate | EN BT-135 |
| BG-27 | ++ | 0..n |  | INVOICE LINE ALLOWANCES | A group of business terms providing information about allowances applicable to the individual Invoice line. | cac:InvoiceLine/cac:AllowanceCharge | BG-27 |
| ibt-136 | +++ | 1..1 | Shared | Invoice line allowance amount | The amount of an allowance, without TAX. | cac:InvoiceLine/cac:AllowanceCharge/cbc:Amount | EN BT-136 |
| ibt-137 | +++ | 0..1 | Shared | Invoice line allowance base amount | The base amount that may be used, in conjunction with the Invoice line allowance percentage, to calculate the Invoice line allowance amount. | cac:InvoiceLine/cac:AllowanceCharge/cbc:BaseAmount | EN BT-137 |
| ibt-138 | +++ | 0..1 | Shared | Invoice line allowance percentage | The percentage that may be used, in conjunction with the Invoice line allowance base amount, to calculate the Invoice line allowance amount. | cac:InvoiceLine/cac:AllowanceCharge/cbc:MultiplierFactorNumeric | EN BT-138 |
| ibt-139 | +++ | 0..1 | Shared | Invoice line allowance reason | The reason for the Invoice line allowance, expressed as text. | cac:InvoiceLine/cac:AllowanceCharge/cbc:AllowanceChargeReason | EN BT-139 |
| ibt-140 | +++ | 0..1 | Shared | Invoice line allowance reason code | The reason for the Invoice line allowance, expressed as a code. | cac:InvoiceLine/cac:AllowanceCharge/cbc:AllowanceChargeReasonCode | EN BT-140 |
| BG-28 | ++ | 0..n |  | INVOICE LINE CHARGES | A group of business terms providing information about charges and taxes other than TAX applicable to the individual Invoice line. | cac:InvoiceLine/cac:AllowanceCharge | BG-28 |
| ibt-141 | +++ | 1..1 | Shared | Invoice line charge amount | The amount of a charge, without TAX. | cac:InvoiceLine/cac:AllowanceCharge/cbc:Amount | EN BT-141 |
| ibt-142 | +++ | 0..1 | Shared | Invoice line charge base amount | The base amount that may be used, in conjunction with the Invoice line charge percentage, to calculate the Invoice line charge amount. | cac:InvoiceLine/cac:AllowanceCharge/cbc:BaseAmount | EN BT-142 |
| ibt-143 | +++ | 0..1 | Shared | Invoice line charge percentage | The percentage that may be used, in conjunction with the Invoice line charge base amount, to calculate the Invoice line charge amount. | cac:InvoiceLine/cac:AllowanceCharge/cbc:MultiplierFactorNumeric | EN BT-143 |
| ibt-144 | +++ | 0..1 | Shared | Invoice line charge reason | The reason for the Invoice line charge, expressed as text. | cac:InvoiceLine/cac:AllowanceCharge/cbc:AllowanceChargeReason | EN BT-144 |
| ibt-145 | +++ | 0..1 | Shared | Invoice line charge reason code | The reason for the Invoice line charge, expressed as a code. | cac:InvoiceLine/cac:AllowanceCharge/cbc:AllowanceChargeReasonCode | EN BT-145 |
| BG-29 | ++ | 1..1 |  | PRICE DETAILS | A group of business terms providing information about the price applied for the goods and services invoiced on the Invoice line. | cac:InvoiceLine/cac:Price | BG-29 |
| ibt-146 | +++ | 1..1 | Shared | Item net price | The price of an item, exclusive of TAX, after subtracting item price discount. | cac:InvoiceLine/cac:Price/cbc:PriceAmount | EN BT-146 |
| ibt-147 | +++ | 0..1 | Shared | Item price discount | The total discount subtracted from the Item gross price to calculate the Item net price. | cac:InvoiceLine/cac:Price/cac:AllowanceCharge/cbc:Amount | EN BT-147 |
| ibt-148 | +++ | 0..1 | Shared | Item gross price | The unit price, exclusive of TAX, before subtracting Item price discount. | cac:InvoiceLine/cac:Price/cac:AllowanceCharge/cbc:BaseAmount | EN BT-148 |
| ibt-149 | +++ | 0..1 | Shared | Item price base quantity | The number of item units to which the price applies. | cac:InvoiceLine/cac:Price/cbc:BaseQuantity | EN BT-149 |
| ibt-150 | +++ | 0..1 | Shared | Item price base quantity unit of measure code | The unit of measure that applies to the Item price base quantity. | cac:InvoiceLine/cac:Price/cbc:BaseQuantity/@unitCode | EN BT-150 |
| BG-30 | ++ | 1..1 |  | LINE TAX INFORMATION | A group of business terms providing information about the TAX applicable for the goods and services invoiced on the Invoice line. | cac:InvoiceLine/cac:Item/cac:ClassifiedTaxCategory | BG-30 |
| ibt-151 | +++ | 1..1 | Aligned | Invoiced item TAX category code | The TAX category code for the invoiced item. | cac:InvoiceLine/cac:Item/cac:ClassifiedTaxCategory/cbc:ID | EN BT-151 |
| ibt-152 | +++ | 0..1 | Aligned | Invoiced item TAX rate | The TAX rate, represented as percentage that applies to the invoiced item. | cac:InvoiceLine/cac:Item/cac:ClassifiedTaxCategory/cbc:Percent | EN BT-152 |
| BG-31 | ++ | 1..1 |  | ITEM INFORMATION | A group of business terms providing information about the goods and services invoiced. | cac:InvoiceLine/cac:Item | BG-31 |
| ibt-153 | +++ | 1..1 | Shared | Item name | A name for an item. | cac:InvoiceLine/cac:Item/cbc:Name | EN BT-153 |
| ibt-154 | +++ | 0..1 | Shared | Item description | A description for an item. | cac:InvoiceLine/cac:Item/cbc:Description | EN BT-154 |
| ibt-155 | +++ | 0..1 | Shared | Item Seller's identifier | An identifier, assigned by the Seller, for the item. | cac:InvoiceLine/cac:Item/cac:SellersItemIdentification/cbc:ID | EN BT-155 |
| ibt-156 | +++ | 0..1 | Shared | Item Buyer's identifier | An identifier, assigned by the Buyer, for the item. | cac:InvoiceLine/cac:Item/cac:BuyersItemIdentification/cbc:ID | EN BT-156 |
| ibt-157 | +++ | 0..1 | Shared | Item standard identifier | An item identifier based on a registered scheme. | cac:InvoiceLine/cac:Item/cac:StandardItemIdentification/cbc:ID | EN BT-157 |
|  |  | 1..1 |  | Scheme identifier | The identification scheme identifier of the Item standard identifier | #N/A |  |
| ibt-158 | +++ | 0..n | Shared | Item classification identifier | A code for classifying the item by its type or nature. | cac:InvoiceLine/cac:Item/cac:CommodityClassification/cbc:ItemClassificationCode | EN BT-158 |
|  |  | 1..1 |  | Scheme identifier | The identification scheme identifier of the Item classification identifier | #N/A |  |
|  |  | 0..1 |  | Scheme version identifier | The version of the identification scheme. | #N/A |  |
| ibt-159 | +++ | 0..1 | Shared | Item country of origin | The code identifying the country from which the item originates. | cac:InvoiceLine/cac:Item/cac:OriginCountry/cbc:IdentificationCode | EN BT-159 |
| BG-32 | +++ | 0..n |  | ITEM ATTRIBUTES | A group of business terms providing information about properties of the goods and services invoiced. | cac:InvoiceLine/cac:Item/cac:AdditionalItemProperty | BG-32 |
| ibt-160 | ++++ | 1..1 | Shared | Item attribute name | The name of the attribute or property of the item. | cac:InvoiceLine/cac:Item/cac:AdditionalItemProperty/cbc:Name | EN BT-160 |
| ibt-161 | ++++ | 1..1 | Shared | Item attribute value | The value of the attribute or property of the item. | cac:InvoiceLine/cac:Item/cac:AdditionalItemProperty/cbc:Value | EN BT-161 |