CEN

WORKSHOP

AGREEMENT

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English version

The list of invoice content details identified in the directive 2001/115/EC expressed as UN/CEFACT Core Components

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Foreword

This CWA is part of a set of CWAs which has been prepared by the CEN/ISSS Workshop on Interoperability of Electronic Invoices in the European Community, with the view to supporting the effective implementation of the related Council Directive 2001/115/EC of 20 December 2001, with a view to simplifying, modernising and harmonising the conditions laid down for invoicing in respect of Value Added Tax, as well as regulations on electronic signatures and EDI. The set of CWA is as follows:

- Commission Recommendation 1994/820/EC October 1994, proposed revision with the requirements of Directive 2001/115/EC, present day e-Commerce practices and revised definition of EDI Electronic Data Interchange
- The list of invoice content details expressed as UN/CEFACT Core Components
- Recommendation to allow coded identifiers as an alternative to the current unstructured clear text identifications.
- A standardised set of codes with definitions to replace plain text clauses in eInvoice messages.
- Survey of VAT Data Element usage in the Member States and the use of codes for VAT Exemptions.
- eInvoices and digital signatures.
- Storage of Electronic Invoices.
- Guidelines for e-Invoicing service providers.
- eInvoice Reference Model for EU VAT purposes specification

An executive summary of these CWAs is available at:

ftp://ftp.cenorm.be/PUBLIC/e-Invoicing/CWA/Executive_Summary.pdf

This document relates to the use of coded identification of Parties, Goods and Services in electronic invoices.

The final review/endorsement round for this CWA was successfully closed on 12 June 2006.

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Introduction

XML is a markup language for documents containing structured information which contains both content and indication of what role that content plays. Over the last few years XML has been accepted as the new emerging standard, preferred by software vendors and businesses, to define B2B transactions.

To complement UN/EDIFACT and progress more towards e-Business, UN/CEFACT launched the ebXML initiative with OASIS (Organization for the Advancement of Structured Information Standards) and has now established the UN/CEFACT Forum as the global body to develop, maintain and promote both UN/EDIFACT and ebXML transactions.

The details required for VAT purposes (data items) have been taken into consideration in the development of the Cross Industry electronic invoice Business Requirement Specifications by UN/CEFACT TBG1 and the Core Components submitted to the UN/CEFEACT TBG17 Core Component Harmonization Group. They have been approved and the Core Components relating to the VAT Directive are available in section 4.3

1   Scope

To produce the list of the invoice content details (attributes) as UN/CEFACT Core components based on the UN/CEFACT Core Components Technical Specifications and the submission rules and procedures defined by UN/CEFACT - TBG17 Core Components Hamonization Work Group. This should result, based on the submission and the harmonisation work done by TBG17, in the UN/CEFACT standardised structure and naming of the invoice content details.

2 References

The following international definition and implementation documents developed by international eBusiness user groups for the implementation of electronic invoice messages demonstrate the importance of using Coded Identifiers in the eBusiness supply chain:

- Report and recommendations of CEN/ISSS e-Invoicing Focus Group on Standards and Developments on invoicing relating to the VAT Directive 2001/115/EC

- CEN/ISSS CWA " Survey of VAT Data Element usage in the Member States and the use of codes for VAT Exemptions".
- UN/CEFACT Cross Industry Electronic Invoice

3 Definitions, symbols and abbreviations

3.1 Abbreviations

UN/ECE	United Nations Economic Commission for Europe
UN/CEFACT Centre for Trade Facilitation	United Nations Centre for Trade Facilitation and Electronic Business Nations
CEN/ISSS WS/eBES – EEG1	Trade and Procurement Workshop Group
UN/CEFACT TBG1	Trade and Procurement Work Group
UN/CEFACT TBG17	Core Component Harmonisation Work Group
OASIS	Organization for the Advancement of Structured Information Standards

4 VAT elements needed for an European invoice expressed as UN/CEFACT Core Components

4.1 Background

UN/CEFACT TBG1, responsible for the UN/CEFACT Business standards for the Supply chain and procurement has defined the business process and transactions covering the electronic invoicing and self-billing. The transactions are in line with the UN/CEFACT Core Components Technical Specifications (CCTS) and are using the UN/CEFACT approved Core Components. During the development of these transactions TBG1 has taken into account the VAT data requirements given in the VAT Directive 2001/115/EC.

- Task 1.2. refers to the VAT data requirements given in the VAT Directive 2001/115/EC, and provides the mapping of these data requirements to the UN/CEFACT Core Components defined in the UN/CEFACT Cross industry invoice by UN/CEFACT TBG1. The list of VAT data requirements has been completed with the additional information presented in the CEN/ISSS CWA "Recommendation to allow coded identifiers as an alternative to the current unstructured clear text identifications" and the CEN/ISSS CWA "A standardised set of codes with definitions to replace plain text clauses in eInvoice messages";
    - to allow identifiers as an alternative to the current unstructured information to provide name and address of the customer, supplier and VAT representative

    - to allow identifiers as an alternative to the current description and nature of the goods supplied or services rendered.

    - To allow the use of a standardised set of codes replacing plain text clauses in electronic messages relating to Tax exemption.

4.2 Problem statement

There is a lack of knowledge concerning the practical implementation of the UN/CEFACT Cross industry invoice in Europe and the use of the corresponding UN/CEFACT Core Components for the VAT data requirements. This is due to the fact that the construction of the UN/CEFACT Core Components is based on a data element carrying the content and additional data elements containing additional attributes. A code has a code content and as additional attributes the reference to the code list, the version of the code list and the agency responsible for the maintenance of the code list. The same applies to the other Core components having a data representation as amount, measure, text, …

For non experts in the UN/CEFACT Business standards and the UN/CEFACT Core Components Technical Specification, the correct implementation of the VAT data requirements into the UN/CEFACT Cross Industry Invoice has been identified as a barrier to use electronic invoicing. To provide an overview of the correspondence between the VAT data requirements identified in the VAT Directive 2001/115/EC and the define VAT Core Components in the UN/CEFACT Cross Industry Invoice, has been identified as a work item for the CEN/ISSS e-Invoicing Workshop.

4.3 List of VAT elements

	VAT elements in an EU invoice	Approved Basic Business Information Entity by TBG17 not yet published	Candidate Basic Business Information Entity
1.	the date of issue		Invoice. Issue. Date Time
2.	A sequential number that uniquely identifies the invoice		Invoice. Identification. Identifier
3.	The supplier's VAT identification number	Invoice. Supplier_ Party. Supply Chain_ Party. Tax_ Identification. Identifier	
4.	The customer's VAT identification number (only when the customer is liable to pay the tax on the supply)	Invoice. Customer_ Party. Supply Chain_ Party. Tax_ Identification. Identifier	
5.	The supplier's full name and address	Invoice. Supplier_ Party. Supply Chain_ Party. Name. Text Invoice. Supplier_ Party. Supply Chain_ Party. Postal. Supply Chain Structured_ Address or Invoice. Supplier_ Party. Supply Chain_ Party. Postal. Supply Chain Structured_ Address	
5.a	The supplier's identification number	Invoice. Supplier_ Party. Supply_ Chain_ Party. Identification. Identifier	
6.	The customer's full name and address	Invoice. Customer_ Party. Supply Chain_ Party. Name. Text Invoice. Customer_ Party. Supply Chain_ Party. Postal. Supply Chain Structured_ Address or Invoice. Customer_ Party. Supply Chain_ Party. Postal. Supply Chain Structured_ Address	
6.a	The customer's identification number	Invoice. Customer_ Party. Supply_ Chain_ Party. Identification. Identifier	
7.	Where the person liable to pay the tax is a tax representative, his VAT identification number, full name and address (Conditional)	Invoice. Tax Representative_ Party. Supply Chain_ Party. Tax_ Identification. Identifier Invoice. Tax Representative_ Party. Supply Chain_ Party. Name. Text Invoice. Tax Representative_ Party. Supply Chain_ Party. Postal. Supply Chain Structured_ Address or Invoice. Tax Representative_ Party. Supply Chain_ Party. Postal. Supply Chain Structured_ Address	
7.a	The tax representative identification number	Invoice. Tax Representative_ Party. Supply_ Chain_ Party. Identification. Identifier	
8.	The VAT amount payable (Total)		Invoice. Total Tax. Amount

9.	A break-down of the taxable amount per VAT rate or exemption	Invoice. Tax. Invoice_ Tax . Calculated. Rate (Tax rate) . Calculated. Amount (Amount Payable) . Exemption Reason. Text (Exemption)	
10.	Description of the goods supplied or services rendered	Invoice Line. Product Identification. Supply Chain_ Product Identification. Description. Text	
10.a	The goods identification or code	Invoice Line. Product Identification. Supply Chain_ Product Identification. Supplier Assigned_ Identification. Identifier or Invoice Line. Product Identification. Supply Chain_ Product Identification. Customer Assigned_ Identification. Identifier or Invoice Line. Product Identification. Supply Chain_ Product Identification. Manufacturer Assigned_ Identification. Identifier	
11.	Quantity or extent of the goods or services provided		Invoice Line. Invoice Quantity. Quantity
12.	The date of the supply or payment (if different from the date of invoice		Invoice Line. Delivery. Date Time or Invoice Line. Despatch. Date Time
13.	A break-down of the taxable amount per VAT rate or exemption	Invoice Line. Tax. Invoice_ Tax . Calculated. Rate (Tax rate) . Calculated. Amount (Amount Payable) . Exemption Reason. Text (Exemption)	
14.	The VAT rate applied	see above	
15.	The VAT amount payable		Invoice Line. Tax. Amount
16.	The unit price of the goods or services exclusive of tax, discounts or rebates (unless included in the unit price)		Invoice Line. Supply Chain_ Price. Charge. Amount