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JP-PINT

Peppol international invoicing model Specification — POAC

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Last updated: 2020-03-03

Revision History

Nr	Date	Summary of changes	Tracking
0.01	2019-10-31	First draft	N
0.02	2019-12-20	First full draft.	N
0.03	2020-02-03	Updated based on comments on draft	N
0.04	2020-05-18	Updated based on trial application and meetings	N
0.05	2020-06-01	Various edits and additions	N
0.6	2020-07-02	Review draft	N
0.07	2020-11-23	Adopting public review comments	N
0.08	2020-12-21	Final working group copy	N

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1 Introduction

1.1 General

The Peppol International Invoicing Model (PINT) 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.

1.2 Objective

The objective of this specification is to define an invoice data model that enables international exchange of electronic invoices between domains in different parts of the world while at the same time enabling them to support regional 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.

1.3 Peppol BIS Billing 3.0

The Peppol BIS Billing 3.0 is a compliant CIUS on the EN 16931 European eInvoice standard. Consequently, those who can receive and process the Peppol BIS 3.0 are compliant to the Directive 2014/55 on eInvoicing in the European Public sector.

The EN 16931 eInvoicing standard is designed to support EN directives and legislation on invoicing, most importantly the EU Directive 112/2006 or VAT. As result the EN 16931 is in some areas too restrictive to be used by countries outside of the European Union. This is most relevant for tax related issues and payment means. In these the EN 16931 is focused on EU directives and the SEPA payment area, neither of which apply outside of the EU.

1.4 Peppol International Invoice (PINT)

The design principle for the PINT is to follow the Peppol BIS Billing 3.0 as closely as possible, to take advantage of the investment by service providers and end-users to establish requirements and implement solutions. Where necessary the PINT will extend the semantic definition of business terms in the data model or add business terms, to enable support for non-EU requirements.

Since the PINT is an extension on the Peppol BIS Billing 3.0 then the BIS Billing is by default a compliant restriction on the PINT. Electronic invoice specifications in other countries and regions must be compliant to the PINT model. **Figure 1** shows relationship among PINT and electronic i

nvoice specifications in other countries and regions.

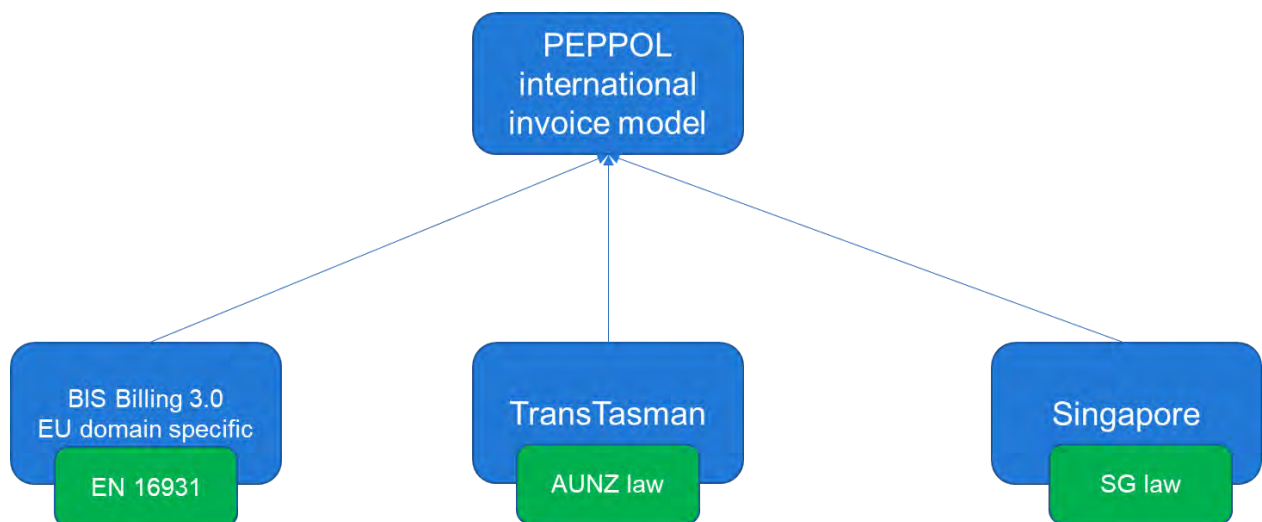


Figure 1 — Peppol international invoice

1.5 Normative reference

The following documents are referred to in the text in such a way that some or all of their content constitutes requirements of this document. For dated references, only the edition cited applies. For undated references, the latest edition of the referenced document (including any amendments) applies.

EN 16931-1, *Electronic invoicing — Part 1: Semantic data model of the core elements of an electronic invoice*

CEN/TS 16931-3-1:2017, *Electronic invoicing — Part 3-1: Methodology for syntax bindings of the core elements of an electronic invoice*

CEN/TS 16931-3-2:2017 *Electronic invoicing — Part 3-2: Syntax binding for ISO/IEC 19845 (UBL 2.1) invoice and credit note*

EN 16931-5:2017, *Electronic invoicing — Part 5: Guidelines on the use of sector or country extensions in conjunction with EN 16931-1, methodology to be applied in the real environment*

ISO 8601:2004, *Data elements and interchange formats — Information interchange — Representation of dates and times*

ISO 4217 :2015, *Codes for the representation of currencies*

ISO 3166-1:2020, *Codes for the representation of names of countries and their subdivisions — Part 1: Country code*

ISO/IEC 6523-1:1998, *Information technology — Structure for the identification of organizations and organization parts — Part 1: Identification of organization identification schemes*

ISO 15000-5:2014, *Electronic Business Extensible Markup Language (ebXML) — Part 5: Core Component Specification (CCS)*

ISO/IEC 19845:2015 *Information technology — Universal business language version 2.1 (UBL v2.1)*

ISO/IEC 19757-3 :2020, *Information technology — Document Schema Definition Languages (DSDL) — Part 3: Rule-based validation using Schematron*

ISO/IEC Directives, Part 2 — *Rules for the structure and drafting of International Standards*

Extensible Markup Language (XML) 1.0 (Second Edition), *W3C Recommendation 6 October 2000*

XML Schema Part 1: Structures. Second Edition. *W3C Recommendation 28 October 2004*

XML Schema Part 2: Datatypes. Second Edition. *W3C Recommendation 28 October 2004*

XSL Transformations (XSLT) Version 1.0, *W3C Recommendation 16 November 1999*

1.6 Glossary of terms

semantic data model

structured set of logically interrelated information elements

[SOURCE: EN 16931-1,3.2]

business term

label assigned to a given information element which is used as a primary reference

[SOURCE: EN 16931-1,3.6]

electronic invoice

invoice that has been issued, transmitted, and received in a structured electronic format which allows for its automatic and electronic processing.

[SOURCE: EN 16931-1,3.1]

syntax

machine-readable language or dialect used to represent the information elements contained in an electronic document (e.g. an electronic invoice)

[SOURCE: EN 16931-1,3.5]

invoicing domain

a country or a region that share specific business and legal requirements

shared business term

business term which definition and rules are the same in all specifications that is compliant to the international invoicing model

aligned business term

business term that have a generalized definition that can be specialized (restricted) to support requirements in specific invoicing domains

distinct business term

business term that is added in specific invoicing domains

tax

tax that is applied to item at the time of sale, such as Value Added Tax (VAT), Goods and Service Tax (GST), Consumption tax, Sales tax

Note 1 to entry: the Peppol international invoice model supports international tax that does not fall under Directive 2014/55/EU.

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

[SOURCE: EN 16931-1,3.9]

identification scheme

collection of identifiers applicable for a given type of object governed under a common set of rules

[SOURCE: EN 16931-1,3.10]

compliant

some or all features of the Peppol international invoice model are used, and all rules of the Peppol international invoice model are respected

Note 1 to entry: Changed core invoice model to the Peppol international invoice model.

[SOURCE: EN 16931-1, 3.11, modified – Note 1 to entry has been added.]

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

Note 1 to entry: Changed core invoice model to the Peppol international invoice model.

[SOURCE: EN 16931-1, 3.12, modified – Note 1 to entry has been added.]

Nobu: ISO DP2 16 Terms and definition says "Terms shall in general be presented in their basic grammatical form, i.e. nouns in the singular, verbs in the infinitive. The definition shall be written in such a form that it can replace the term in its content. it shall not start with an article ("the", "a") nor end with a full stop. A definition shall not take the form of, or contain, a requirement"

1.7 Verbal form

The user of the document shall be able to identify the requirements he/she is obliged to satisfy in order to claim conformance to a document. The user shall also be able to distinguish these requirements from other types of provision (recommendations, permissions, possibilities and capabilities).

It is essential to follow rules for the use of verbal forms so that a clear distinction can be made between requirements, recommendations, permissions, possibilities and capabilities. To avoid risk of misinterpretation, verbal forms that are not defined in ISO/IEC Directives, Part 2 Clause 7 Verbal forms for expressions of provisions shall not be used for the expression of provisions.

Table 1 lists these preferred verbal forms defined in ISO/IEC Directives, Part 2.

Table 1 — Verbal forms for expressions

Type of provision	Preferred verbal form
Requirement	shall, shall not
Recommendation	should, should not
Permission	may, may not
Possibility and capability	can, cannot
External constraint	must

2 Design

2.1 Overview

2.1.1 General

The Peppol International invoice is specified in three layers that enable interoperability while at same time provide flexibility to support specific requirements. **Figure 2** shows three layers for interoperability.

- Shared layer enables global interoperability.
- Aligned layer enables globally aligned support for domain specific requirements.
- Distinct layer enables non-aligned support for domain specific requirements.

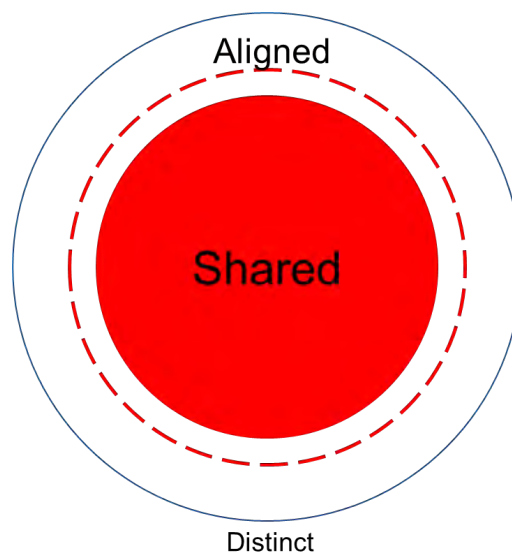


Figure 2 — Three layers for interoperability

2.1.2 Shared layer

The shared layer 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 support all the 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 may neither be restricted nor extended.
- It applies common rules to the content which must be followed by all.
- It is enough for basic automation such as:
 - Reading data into ERP system.
 - Booking into accounts.
 - Order to invoice matching.

2.1.2.1 Shared business terms types

The main types of business terms that are shared are the following.

- Invoice meta data
- Information about the trading parties
- Information about the items and prices.

- The line and total amounts of the invoice.
- References

2.1.3 Aligned layer

The aligned layer of the semantic data model is defined in a generalized way that can then be specialized in each invoicing domain by restricting its definition. 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 by being restricted.
- It can be understood in general terms by all domains.
- It contains no business rules, but rules can be added as part of its specialization.
- The generalized definition of the requirements is not aimed to support automation of processing although some automation may be achieved.
- Automation in processing can be achieved through the specialization of the aligned business term.

2.1.3.1 Aligned business terms types.

The main types of business terms that are aligned are the following.

- Tax information.
- Payment instructions.

2.1.4 Distinct layer

The model recognizes that some invoicing domains may, for different reasons, require business terms that are not part of the PINT model.

- The distinct content may not necessarily be understood by a receiver in a different invoicing domain.

2.1.4.1 Content that may require distinct business terms.

- invoice domain specific legislation and practices.
- sectoral legislation and practices.

2.2 Comparison to EN 16931

2.2.1 General

The EN 16931 eInvoicing standard has 3 main design components.

- Core invoice data model that defines a certain set of invoice business terms, their semantic definitions and rules.
- Core Invoice User Specification (CIUS). Allows restricting the semantics and rules of the core invoice business terms.
- Extension methodology. Allows extending the semantics and the rules of the core invoice business terms and, or to add business terms to the invoice.

The PINT is a modification on this design where the core invoice data model is divided into two parts. The shared part which may not be restricted or extended, and the aligned part that may be restricted but not extended. **Figure 3** shows comparison to EN 16931.

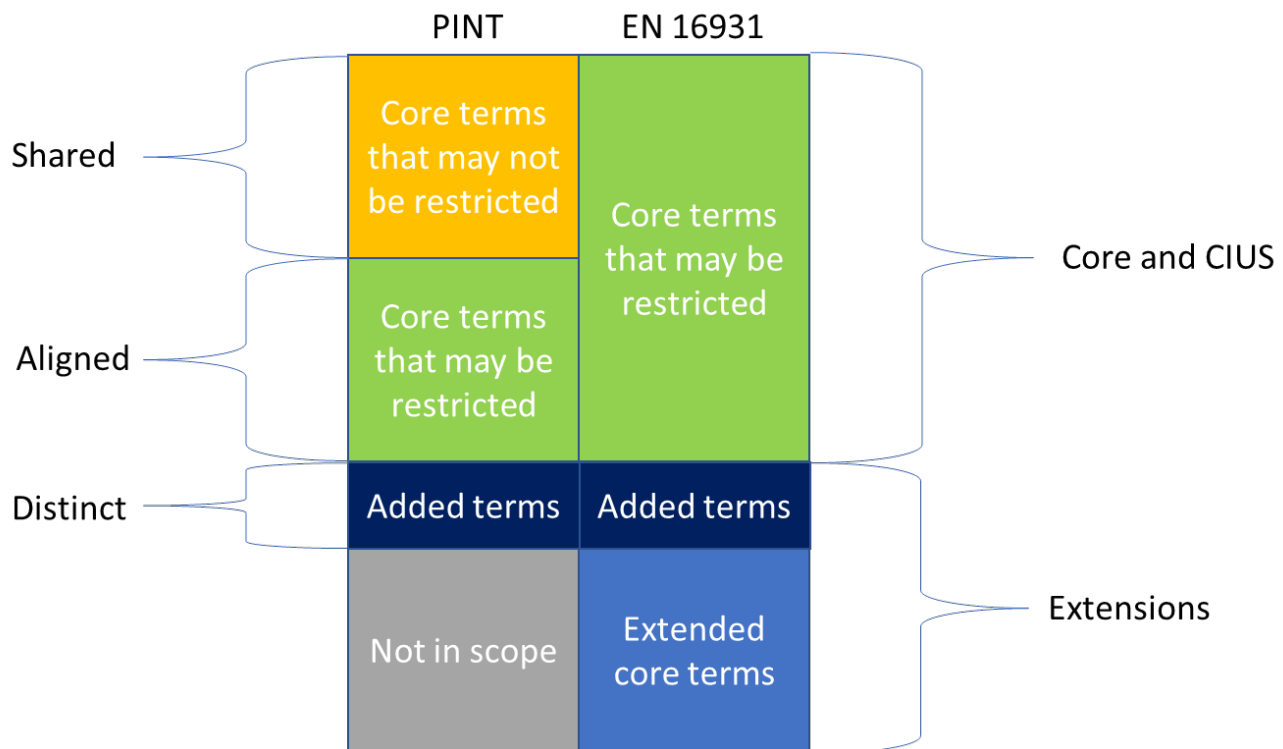


Figure 3 — PINT and EN 16931

2.2.2 Type of changes

The CIUS and Extension methodologies of the EN 16931 eInvoicing standard provide a list of the changes² that can be made to the core business terms. **Table 2** shows these types of changes and how they apply to the PINT.

Table 2 — Types of changes

EN 16391 eInvoicing standard	Allowed in PINT		
	for shared	for aligned	as distinct
Changes allowed in a CIUS			
Mark a conditional business terms not to be used	no	yes	–
Make semantic definition of a business term narrower	no	yes	–
Add synonyms (in English or in other languages)	yes	yes	–
Add explanatory text to a business terms (e.g. on how it applies in specific use cases.)	yes	yes	–
Make a conditional business term a mandatory one (0..x –> 1..x)	no	yes	–
Decrease the number of repetitions allowed for a business term. (x..n –> x..1)	no	yes	–
Change semantic data type of a business term from string to some other data type (e.g. instead of giving a date as string it can be given as structured date)	no	yes	–
Remove one of multiple defined code lists allowed for a code element	no	yes	–
Mark some defined code values as not allowed	no	yes	–
Add new non-conflicting business rule for existing element(s)	no	yes	–
Make an existing business rule more restrictive	no	yes	–
Restrict text or byte array length	no	yes	–
Require a defined structured for values	no	yes	–

² As defined in EN 16931, for CIUS see chapter 7 of EN 16931-1 and for Extension see EN 16931-5.

EN 16391 eInvoicing standard	Allowed in PINT		
	for shared	for aligned	as distinct
Restrict the number of allowed fraction digits	no	yes	–
Changes allowed in an Extension			
Add new business terms	n/a	n/a	yes
Widen the semantic definition of a business term	no	no	–
Increase number of repetitions for a business term (x..1 – > x..n)	no	no	–
Add a new code list to a code element	no	no	–
Add codes to a defined code list	no	no	–
Remove an existing Business Rule	no	no	–
Make an existing business rule less restrictive	no	no	–
Increase element length	no	no	–
Change structure definition of values	no	no	–
Increase allowed fraction digits	no	no	–

2.3 Compliance

2.3.1 General

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

- Compliance of the specialized implementation of the model.
- Compliance of the receiving and sending parties.
- Compliance of the document instance.

2.3.2 Compliance of the specialized implementations.

A specialized specification that is compliant to the Peppol International Invoicing model shall only include rules that result in an invoice instance that is compliant with the Peppol International model when validated by the model's 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.

2.3.3 Compliance of sending and receiving party

- A sending party may claim compliance to the Peppol International model if they send 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 with any set of specialized rules.

- A receiving party may only claim compliance to the Peppol international model if they accept all invoices that comply with the rules of the Peppol International Invoice when applied without any specialized rules. This means that they shall be able to receive any specialized implementation of the Peppol international model.

2.3.4 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.

2.3.5 Comparison to EN

The compliance to the EN 16931 eInvoicing standard is measured against the CIUS, in other words, a receiver who is able to receive and process a restricted version (CIUS) of the EN 16931 is compliant to the standard. In comparison the compliance of the PINT is measured against the shared layer without any restrictions.

3 PINT specification

3.1 Overview

The Peppol international invoice is expected to be applied in different invoicing domains through domain specific specification that are compliant to the PINT. It is technically possible to use the PINT directly but that assumes that there are no domain specific regulations that need to be supported.

The following invoice model may be applied according to the design principles defined in section 2 of this document.

3.2 Parties and roles

3.2.1 Overview

The Peppol international invoice model uses the business parties and their roles specified in EN 16931-1. エラー! 参照元が見つかりません。 **Figure 4** shows the roles involved in the invoice and credit note transactions. The customer and invoice receiver is the same entity, as is the supplier and the invoice sender.

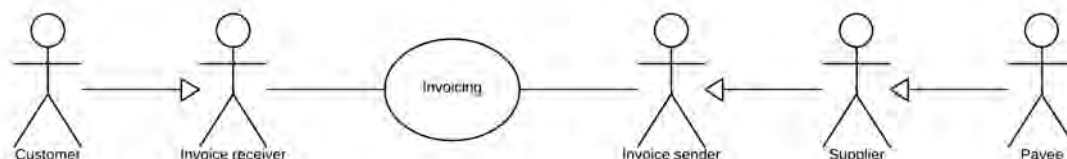


Figure 4 — Parties and roles

3.2.2 Parties

— Customer

The customer is the legal person or organisation who is in demand of a product or service. Examples of customer roles: buyer, consignee, debtor, contracting authority.

— Supplier

The supplier is the legal person or organisation who provides a product or service.

3.2.3 Roles

— Creditor

One to whom a debt is owe. The party that claims the payment and is responsible for resolving billing issues and arranging settlement. The party that sends the invoice or credit note. Also known as invoice issuer, accounts receivable or seller.

— Debtor

One who owes debt. The party responsible for making settlement relating to a purchase. The party that receives the invoice or credit note. Also known as invoicee, accounts payable, or buyer.

3.3 Business processes and functionality supported by the Peppol international invoice model

3.3.1 Business process requirements supported

The Peppol international invoice model supports the business processes specified in EN 16931-1.

The Peppol international invoice model shall include elements that allow the trading parties to represent any invoice transaction used internationally and should support the following types of business processes:

- P1: Invoicing of deliveries of goods and services against purchase orders, based on a contract;
- P2: Invoicing deliveries of goods and services based on a contract;
- P3: Invoicing the delivery of an incidental purchase order;
- P4: Pre-payment;
- P5: Spot payment;
- P6: Payment in advance of delivery;
- P7: Invoices with references to a despatch advice;
- P8: Invoices with references to a despatch advice and a receiving advice;
- P9: Credit notes or invoices with negative amounts, issued for a variety of reasons including the return of empty packaging;
- P10: Corrective invoicing (cancellation/correction of an invoice);
- P11: Partial and final invoicing;
- P12: Self billing.

Other processes are not explicitly supported, but the core invoice model may still be applicable.

In more complex or advanced processes, however, extensions to the information content of the core invoice model may be needed.

3.4 Standard invoicing process

The invoicing process includes issuing and sending the invoice and the credit note from the supplier to the customer and the reception and handling of the same at the customer's site.

The invoicing process is shown in this work flow:

- A supplier issues and sends an invoice to a customer. The invoice refers to one order and a specification of delivered goods and services.

An invoice may also refer to a contract or a frame agreement. The invoice may specify articles (goods and services) with article number or article description.

- The customer receives the invoice and processes it in the invoice control system leading to one of the following results:
 - a. The customer fully approves the invoice, posts it in the accounting system and passes it on to be paid.
 - b. The customer completely rejects the invoice, contacts the supplier and requests a credit note.

- c. The customer disputes parts of the invoice, contacts the supplier and requests a credit note and a new invoice.

Figure 5 shows the basic invoicing process with the use of this PEPPOL BIS profile. This process assumes that both the invoice and the credit note are exchanged electronically.

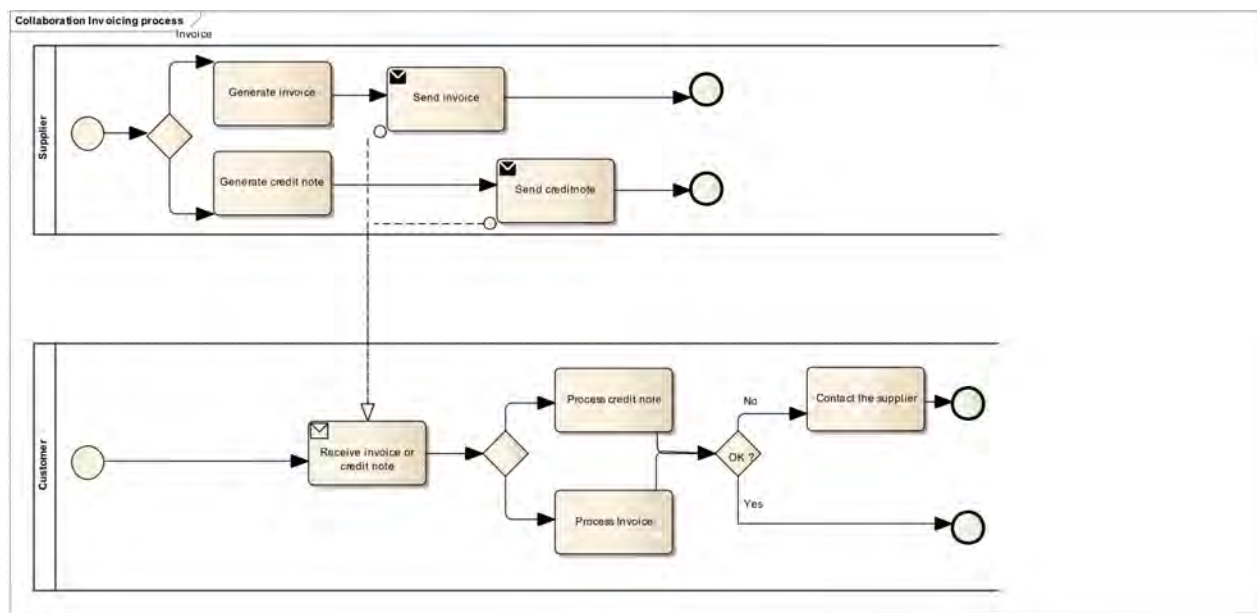


Figure 5 — Standard invoice process

This profile covers the following invoice processes:

- P1** Invoicing of deliveries of goods and services against purchase orders, based on a contract
- P2** Invoicing deliveries of goods and services based on a contract
- P3** Invoicing the delivery of an incidental purchase order
- P4** Pre-payment
- P5** Spot payment
- P6** Payment in advance of delivery
- P7** Invoices with references to a despatch advice
- P8** Invoices with references to a despatch advice and a receiving advice
- P9** Credit notes or invoices with negative amounts, issued for a variety of reasons including the return of empty packaging
- P10** Corrective invoicing (cancellation/correction of an invoice)
- P11** Partial and final invoicing
- P12** Self billing.

3.5 Summary invoicing process

3.5.1 General

In the summary invoicing process, the supplier sends a Delivery Note to the buyer with each delivery and the buyer uses the information in the Delivery Note to verify the reception of the items. The Delivery Note is focused on providing information about the items that are being delivered. At the end

of a period (usually a month) the supplier sends a single invoice that summarises the items that were send during that period. The invoice contains represents a claim for payment and contains the necessary tax information.

The invoicing process is shown in this work flow:

- A supplier can send one or more Delivery Note along with the deliveries of items. The Delivery Note refers to the order and provides information about the items and their quantities. The customer can use the Delivery Note to control the reception of the items.
- A the end of a period a supplier issues and sends an invoice to a customer. The invoice summarizes all the items delivered during the period and references the Delivery Notes.
- The customer receives the invoice and processes it in the invoice control system leading to one of the following results:
 - The customer fully approves the invoice, posts it in the accounting system and passes it on to be paid.
 - The customer completely rejects the invoice, contacts the supplier and requests a credit note.
 - The customer disputes parts of the invoice, contacts the supplier and requests a credit note and a new invoice.

Figure 6 shows the basic invoicing process with the use of this PEPPOL Japan summary invoice BIS profile. This process assumes that both the invoice and the credit note are exchanged electronically.

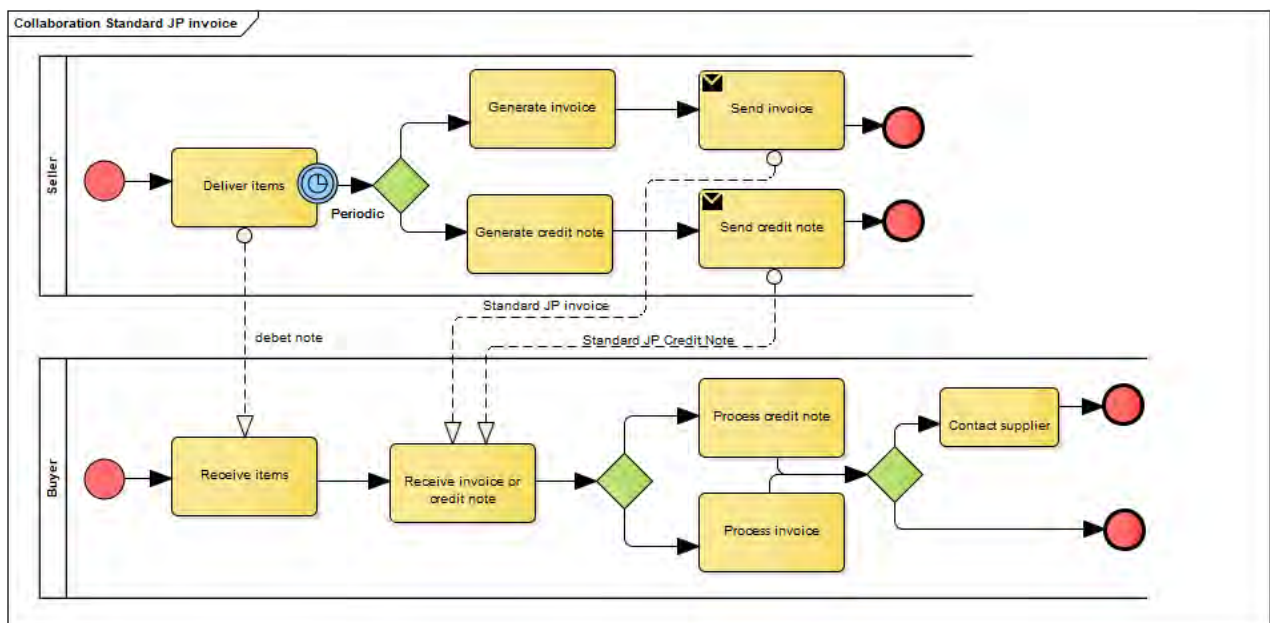


Figure 6 — Summary invoice

This profile covers the following invoice processes:

This profile covers the following invoice processes:

- P1** Invoicing of deliveries of goods and services against purchase orders, based on a contract
- P2** Invoicing deliveries of goods and services based on a contract
- P3** Invoicing the delivery of an incidental purchase order
- P4** Pre-payment
- P5** Spot payment
- P6** Payment in advance of delivery
- P7** Invoices with references to a despatch advice

- P8** Invoices with references to a despatch advice and a receiving advice
- P9** Credit notes or invoices with negative amounts, issued for a variety of reasons including the return of empty packaging
- P10** Corrective invoicing (cancellation/correction of an invoice)
- P11** Partial and final invoicing
- P12** Self billing.

3.5.2 Documents used in process.

The Summarized Invoiced process requires the use of the following documents:

- Standard Japanese Invoice
- Delivery Note

3.5.2.1 Standard Japanese Invoice

The invoice used in this process is the same datamodel as specified for the Standard Japanese Invoice process, but with additional rules.

Additional rules are the following:

- A reference to a Delivery Note is required for each invoice line.

3.5.2.2 Delivery Note

The Delivery Note used in this process is the same as specified for the stand alone Delivery Note process.

3.5.3 Processing patterns

Table 3 lists processing patterns and tax amount calculation..

Table 3 — Processing patterns and tax amount

Pattern	Delivery Note			Summarized Invoice		
	Line item	TAX amount		Line item	Tax amount	
1-A	✓	✓	Delivery note (if the mandatory items to be stated are satisfied by delivery note only.) or Combination of delivery note and summarized invoice (if the mandatory items to be stated are not satisfied by delivery note only.)	✓	✓	Aggregation of tax amount stated on delivery note
1-B	✓	✓	-- (because of a non-compliant and non-qualified way, not applicable)	✓	✓	Recalculation of tax amount on summarized invoice (document level)
1-C	✓		Summarized Invoice	✓	✓	Calculation of tax amount on summarized invoice (document level)
2-A	✓	✓	Delivery note (if the mandatory items to be stated are satisfied by delivery note only.) or Combination of delivery note and summarized invoice (if the mandatory items		✓	Aggregation of tax amount stated on delivery note

Pattern	Delivery Note			Summarized Invoice		
	Line item	TAX amount		Line item	Tax amount	
			to be stated are not satisfied by delivery note only.)			
2-B	✓	✓	-- (because of a non-compliant and non-qualified way, not applicable)		✓	Recalculation of tax amount on summarized invoice (document level)
2-C	✓		Combination of delivery note and summarized invoice (= Satisfy the mandatory items to be stated by both Delivery Note and summarized invoice)		✓	Calculation of tax amount on summarized invoice (document level)

Table 4 lists Processing patterns from legal and business perspectives.

Table 4 — Processing patterns from legal and business perspectives

Pattern	From a legal perspective	From a business process perspective	Direction [in e-Invoicing]
1-A	△ Aggregated result of tax amount stated on delivery note = Tax amount on Summarized Invoice (document level) They are matched as amount. Tax amount stated on summarized invoice is treated as "graffiti" and it is invalid.	△ Be careful about what should be kept as qualified invoice	Summarized invoice in this pattern is positioned as "monthly-based convergent invoice" and it means "payment advice" in fact. Legal requirements should be satisfied by delivery note only and delivery note should be treated as qualified invoice.
1-B	× Aggregated result of tax amount stated on delivery note ≠ Tax amount stated on Summarized Invoice (document level) Because the existence of two kinds of tax amount makes confusion, it is not allowed.	× There is a discrepancy between delivery note and summarized invoice (Unresolved issue)	× not allowed
1-C	◎ Only summarized invoice has tax amount. This is a compliant and qualified way with Consumption Tax Law.	○	◎ What it should be as summarized invoice
2-A	△ Aggregated result of tax amount stated on delivery note = Tax amount stated on Summarized Invoice (document level) They are matched as amount. Tax amount stated on summarized invoice is treated as "graffiti" and it is invalid.	△ Be careful about what should be kept as qualified invoice	Summarized invoice in this pattern is positioned as "monthly-based convergent invoice" and it means "payment advice" in fact. Legal requirements should be satisfied by delivery note only and delivery note should be treated as qualified invoice.
2-B	× Aggregated result of tax amount stated on delivery note ≠ Tax amount stated on Summarized Invoice (document level) Because the existence of two kinds of tax amount makes confusion, it is not allowed.	× There is a discrepancy between delivery note and summarized invoice (Unresolved issue)	× not allowed
2-C	△ Aggregated result of tax amount stated on delivery note = Tax amount on Summarized Invoice (document level) They are matched as amount. Tax	○	◎ What it should be as summarized invoice

Pattern	From a legal perspective	From a business process perspective	Direction [in e-Invoicing]
	amount stated on summarized invoice is treated as "graffiti" and it is invalid.		

Figure 7 to Figure 10 shows summary of items to be held in either in a Summerized Invoice and a Delivery Note.

Not all items but key items are described; most are required by Tax Authority

Term 'Delivery Note' here is represented as 'Debit Note' in Peppol. It works as a copy of partial information of an invoice.

Each mark shows tax law qualification status; ○=qualified, △= not qualified but allowed, X= not allowed

3.5.4 Basic invoice

Figure 7 shows a basic invoice pattern. In case a Delivery Note is issued, it is just for delivery notice purpose. It is not recommended to have any amount mentioned. An Invoice works as Tax-Qualified Invoice. Some buyers book inventory/service for a Delivery Note receipt, while others book upon invoice for efficiency. Buyers book account payable for invoice receipt.

Rounding should be done at invoice level.

Delivery Note	Invoice
Document type: 383 (Debit note)	Document type: 380 (Invoice)
Customization ID: ZZZ	Customization ID: XXX
Seller name ○	Seller name ○
Buyer name ○	Buyer name ○
Seller Tax ID △	Seller Tax ID ○
Delivery Note number ○	Invoice number ○
<Line level information>	<Line level informations>
Transaction Date ○	Transaction Date ○
	Delivery Note Ref. ○
Item ○	Item ○
Item price △	Item price ○
Amount △	Amount ○
<Tax Breakdown>	<Tax Breakdown>
tax rate x	tax rate ○
tax amount x	tax amount ○

INV
Tax-INV

Figure 7 — Basic invoice

3.5.5 Summerized invoice like Payment advice(1-A, 2-A)

Figure 8 shows pattern 1-A and 1-B. Delivery Note works as individual invoice. Delivery Note and individual Invoice' works as Tax-qualified invoice. Buyers book inventory/service for a 'Delivery Note and invoice' receipt. Buyers book account payable for 'Delivery Note and invoice' receipt. Conventional monthly summerized invoice works as payment advice.

Rounding should be done a 'Delivery Note and invoice' level. Rounding won't be done per a monthly summerized invoice just as payment advice.

Delivery Note and Invoice	INV	Payment advice
Document type: 380 (Invoice)	Tax-INV	Document type: aaa (Statement)
Customization ID: XXX		
Seller name ○		
Buyer name ○		
Seller Tax ID ○		
Invoice number ○		Invoice number o(1..n)
<Line level informations>		
Transaction Date ○		
Delivery Note reference ○		
Item ○		
Item price ○		
Amount ○		
<Tax Breakdown>		
tax rate ○		Total Amount ○
tax amount ○		Balance ○

Figure 8 — Summnerized invoice like Payment advice(1-A, 2-A)

Table 5 and **Table 6** lists example semantic contents of delivery note (Pattern 1-A, 2-A) above.

NOTE: All element names are inhereted from Peppol International Invoicing (PINT) and naming use the term invoice, the same items are used in standard commercial invoice, summarised invoice and delivery note (debit note). The tag names are correct according to the UBL 2.1 Invoice schema.

Table 5 — Example semantic contents of Deliverly note (Debit Note#0011) (Pattern 1-A, 2-A)

ID	Level	Card.	Business Term	Content	VAT S 10%	VAT AA 8%	Line 1	Line 2	Line 3
ibt-001	1	1..1	Invoice number	#0011					
ibt-002	1	1..1	Invoice issue date	20XX-10-01					
ibt-003	1	1..1	Invoice type code	383					
ibt-005	1	1..1	Invoice currency code	JPY					
ibg-04	1		SELLER						
ibt-027	2	1..1	Seller name	△△商事 (株)					
ibt-031	2	0..1	Seller TAX identifier	T12345678 90123					
ibg-07	1	1..1	BUYER						
ibt-044	2	1..1	Buyer name	(株) ○○					
ibg-13	1	0..1	DELIVERY INFORMATION						
ibg-14	2	0..1	INVOICING PERIOD						
ibt-073	3	0..1	Invoicing period start date	20XX-10-01					
ibt-074	3	0..1	Invoicing period end date	20XX-10-01					
ibg-22	1	1..1	DOCUMENT TOTALS						
ibt-106	2	1..1	Sum of Invoice line net amount	8000					
ibt-109	2	1..1	Invoice total amount without TAX	8000					

ID	Level	Card.	Business Term	Content	VAT S 10%	VAT AA 8%	Line 1	Line 2	Line 3
ibt-110	2	0..1	Invoice total TAX amount	660					
ibt-112	2	1..1	Invoice total amount with TAX	8660					
ibt-115	2	1..1	Amount due for payment	8660					
ibg-23	1	1..n	TAX BREAKDOWN						
ibt-116	2	1..1	TAX category taxable amount		1000	7000			
ibt-117	2	1..1	TAX category tax amount		100	560			
ibt-118	2	1..1	TAX category code		S	AA			
ibt-118-1	3	0..1	Tax Scheme		VAT	VAT			
ibt-119	2	0..1	TAX category rate		10	8			
ibg-25	1	1..n	INVOICE LINE						
ibt-126	2	1..1	Invoice line identifier				1	2	3
ibt-129	2	1..1	Invoiced quantity				1	1	1
ibt-130	2	1..1	Invoiced quantity unit of measure code				C62	C62	C62
ibt-131	2	1..1	Invoice line net amount				5000	2000	1000
ibg-29	2	1..1	PRICE DETAILS						
ibt-146	3	1..1	Item net price				5000	2000	1000
ibg-30	2	1..n	LINE TAX INFORMATION						
ibt-151	3	1..1	Invoiced item TAX category code				AA	AA	S
ibt-152	3	0..1	Invoiced item TAX rate				8	8	10
ibg-31	2	1..1	ITEM INFORMATION						
ibt-153	3	1..1	Item name				牛肉	じゃがいも	割り箸

Table 6 — Example semantic contents of Delivery note (Debit Note#0012) (Pattern 1-A, 2-A)

ID	Level	Card.	Business Term	Content	VAT S 10%	VAT AA 8%	Line 1
ibt-001	1	1..1	Invoice number	#0012			
ibt-002	1	1..1	Invoice issue date	20XX-10-29			
ibt-003	1	1..1	Invoice type code	383			
ibt-005	1	1..1	Invoice currency code	JPY			

ID	Level	Card.	Business Term	Content	VAT S 10%	VAT AA 8%	Line 1
ibg-04	1		SELLER				
ibt-027	2	1..1	Seller name	△△商事 (株)			
ibt-031	2	0..1	Seller TAX identifier	T12345678 90123			
ibg-07	1	1..1	BUYER				
ibt-044	2	1..1	Buyer name	(株) ○○			
ibg-13	1	0..1	DELIVERY INFORMATION				
ibg-14	2	0..1	INVOICING PERIOD				
ibt-073	3	0..1	Invoicing period start date	20XX-10-29			
ibt-074	3	0..1	Invoicing period end date	20XX-10-29			
ibg-22	1	1..1	DOCUMENT TOTALS				
ibt-106	2	1..1	Sum of Invoice line net amount	5400			
ibt-109	2	1..1	Invoice total amount without TAX	5400			
ibt-110	2	0..1	Invoice total TAX amount	540			
ibt-112	2	1..1	Invoice total amount with TAX	5940			
ibt-115	2	1..1	Amount due for payment	5940			
ibg-23	1	1..n	TAX BREAKDOWN				
ibt-116	2	1..1	TAX category taxable amount		5400		
ibt-117	2	1..1	TAX category tax amount		540		
ibt-118	2	1..1	TAX category code		S		
ibt-118-1	3	0..1	Tax Scheme		VAT		
ibt-119	2	0..1	TAX category rate		10		
ibg-25	1	1..n	INVOICE LINE				
ibt-129	2	1..1	Invoiced quantity				1
ibt-130	2	1..1	Invoiced quantity unit of measure code				C62
ibt-131	2	1..1	Invoice line net amount				5400
ibg-29	2	1..1	PRICE DETAILS				
ibt-146	3	1..1	Item net price				5400
ibg-30	2	1..n	LINE TAX INFORMATION				

ID	Level	Card.	Business Term	Content	VAT S 10%	VAT AA 8%	Line 1
ibt-151	3	1..1	Invoiced item TAX category code				S
ibt-152	3	0..1	Invoiced item TAX rate				10
ibg-31	2	1..1	ITEM INFORMATION				
ibt-153	3	1..1	Item name				ワイン

Table 7 lists example semantic contents of statement (Pattern 1-A, 2-A) above.

Table 7 — Example semantic contents of statement (Pattern 1-A, 2-A)

TBD

3.5.6 So-called Summerized Invoice (Pattern 1-C)

Figure 9 shows pattern 1-C. Delivery Note is just for goods receipt verification and better not to mention any amount. Summerized Invoice works as Tax-qualified invoice. Some buyers book inventory/service for a Delivery Note receipt, while others book upon invoice for efficiency. Buyers book account payable for summerized invoice receipt. Payment advice is additionally issued on occasion.

Rounding should be done at summerized invoice level.



Figure 9 — So-called Summerized Invoice (Pattern 1-C)

Table 8 and **Table 9** lists example semantic contents of delivery note (Pattern 1-C) above.

NOTE: All element names are inherited from Peppol International Invoicing (PINT) and naming use the term invoice, the same items are used in standard commercial invoice, summarised invoice and delivery note (debit note). The tag names are correct according to the UBL 2.1 Invoice schema.

Table 8 — Example semantic contents of Deliverly note (Debit Note#0011) (Pattern 1-C)

ID	Level	Card.	Business Term	Content	Line 1	Line 2	Line 3
ibt-001	1	1..1	Invoice number	#0011			
ibt-002	1	1..1	Invoice issue date	20XX-10-01			
ibt-003	1	1..1	Invoice type code	383			

ID	Level	Card.	Business Term	Content	Line 1	Line 2	Line 3
ibt-005	1	1..1	Invoice currency code	JPY			
ibg-04	1		SELLER				
ibt-027	2	1..1	Seller name	△△商事（株）			
ibg-07	1	1..1	BUYER				
ibt-044	2	1..1	Buyer name	（株）○○			
ibg-13	1	0..1	DELIVERY INFORMATION				
ibg-14	2	0..1	INVOICING PERIOD				
ibt-073	3	0..1	Invoicing period start date	20XX-10-01			
ibt-074	3	0..1	Invoicing period end date	20XX-10-01			
ibg-25	1	1..n	INVOICE LINE				
ibt-126	2	1..1	Invoice line identifier		1	2	3
ibt-129	2	1..1	Invoiced quantity		1	1	1
ibt-130	2	1..1	Invoiced quantity unit of measure code		C62	C62	C62
ibt-131	2	1..1	Invoice line net amount		5000	2000	1000
ibg-29	2	1..1	PRICE DETAILS				
ibt-146	3	1..1	Item net price		5000	2000	1000
ibg-31	2	1..1	ITEM INFORMATION				
ibt-153	3	1..1	Item name		牛肉	じゃがいも	割り箸

Table 9 — Example semantic contents of Deliverly note (Debit Note#0012) (Pattern 1-C)

ID	Level	Card.	Business Term	Content	Line 1
ibt-001	1	1..1	Invoice number	#0012	
ibt-002	1	1..1	Invoice issue date	20XX-10-29	
ibt-003	1	1..1	Invoice type code	383	
ibt-005	1	1..1	Invoice currency code	JPY	
ibg-04	1		SELLER		
ibt-027	2	1..1	Seller name	△△商事（株）	
ibg-07	1	1..1	BUYER		
ibt-044	2	1..1	Buyer name	（株）○○	
ibg-13	1	0..1	DELIVERY INFORMATION		
ibg-14	2	0..1	INVOICING PERIOD		
ibt-073	3	0..1	Invoicing period start date	20XX-10-29	
ibt-074	3	0..1	Invoicing period end date	20XX-10-29	
ibg-25	1	1..n	INVOICE LINE		
ibt-129	2	1..1	Invoiced quantity		1

ID	Level	Card.	Business Term	Content	Line 1
ibt-130	2	1..1	Invoiced quantity unit of measure code		C62
ibt-131	2	1..1	Invoice line net amount		5400
ibg-29	2	1..1	PRICE DETAILS		
ibt-146	3	1..1	Item net price		5400
ibg-31	2	1..1	ITEM INFORMATION		
ibt-153	3	1..1	Item name		ワイン

Table 10 lists example semantic contents of So-called Summerized Invoice (Pattern 1-C) above.

Table 10 — Example semantic contents of So-called Summerized Invoice (Pattern 1-C)

ID	Level	Card.	Business Term	Content	VAT S 10%	VAT AA 8%	#0011.1	#0011.2	#0011.3	#0012.1
ibt-001	1	1..1	Invoice number	No.4321						
ibt-002	1	1..1	Invoice issue date	20XX-11-01						
ibt-003	1	1..1	Invoice type code	380						
ibt-005	1	1..1	Invoice currency code	JPY						
ibg-01	1	0..n	INVOICE NOTE							
ibt-022	2	0..1	Invoice note	10 月分						
ibg-04	1		SELLER							
ibt-027	2	1..1	Seller name	△△商事（株）						
ibt-031	2	0..1	Seller TAX identifier	T1234567890123						
ibg-07	1	1..1	BUYER							
ibt-044	2	1..1	Buyer name	（株）○○						
ibt-048	2	0..1	Buyer TAX identifier							
ibg-13	1	0..1	DELIVERY INFORMATION							
ibg-14	2	0..1	INVOICING PERIOD							
ibt-073	3	0..1	Invoicing period start date	20XX-10-01						
ibt-074	3	0..1	Invoicing period end date	20XX-10-31						
ibg-22	1	1..1	DOCUMENT TOTALS							

ID	Level	Card.	Business Term	Content	VAT S 10%	VAT AA 8%	#0011.1	#0011.2	#0011.3	#0012.1
ibt-106	2	1..1	Sum of Invoice line net amount	13400						
ibt-109	2	1..1	Invoice total amount without TAX	13400						
ibt-110	2	0..1	Invoice total TAX amount	1200						
ibt-112	2	1..1	Invoice total amount with TAX	14600						
ibt-115	2	1..1	Amount due for payment	14600						
ibg-23	1	1..n	TAX BREAKDOWN							
ibt-116	2	1..1	TAX category taxable amount		6400	7000				
ibt-117	2	1..1	TAX category tax amount		640	560				
ibt-118	2	1..1	TAX category code		S	AA				
ibt-118-1	3	0..1	Tax Scheme		VAT	VAT				
ibt-119	2	0..1	TAX category rate		10	8				
ibg-25	1	1..n	INVOICE LINE							
ibt-126	2	1..1	Invoice line identifier				#0011.1	#0011.2	#0011.3	#0012.1
ibt-188	2	0..1	Invoice line document identifier				#0011	#0011	#0011	#0012
ibt-189	2	0..1	Document type code				383	383	383	383
ibt-129	2	1..1	Invoiced quantity				1	1	1	1
ibt-130	2	1..1	Invoiced quantity unit of measure code				C62	C62	C62	C62

ID	Level	Card.	Business Term	Content	VAT S 10%	VAT AA 8%	#0011.1	#0011.2	#0011.3	#0012.1
ibt-131	2	1..1	Invoice line net amount				5000	2000	1000	5400
ibg-26	2	0..1	INVOICE LINE PERIOD							
ibt-134	3	0..1	Invoice line period start date				20XX-10-01	20XX-10-01	20XX-10-01	20XX-10-29
ibt-135	3	0..1	Invoice line period end date				20XX-10-01	20XX-10-01	20XX-10-01	20XX-10-29
ibg-29	2	1..1	PRICE DETAILS							
ibt-146	3	1..1	Item net price				5000	2000	1000	5400
ibg-30	2	1..n	LINE TAX INFORMATION							
ibt-151	3	1..1	Invoiced item TAX category code				AA	AA	S	S
ibt-152	3	0..1	Invoiced item TAX rate				8	8	10	10
ibg-31	2	1..1	ITEM INFORMATION							
ibt-153	3	1..1	Item name				牛肉	じゃがいも	割り箸	ワイン
ibg-32	3	0..n	ITEM ATTRIBUTES							
ibt-160	4	1..1	Item attribute name				明細行番号	明細行番号	明細行番号	明細行番号
ibt-161	4	1..1	Item attribute value				1	2	3	1

Table 11 lists example semantic contents of statement (Pattern 1-C) above.

Table 11 — Example semantic contents of statement (Pattern 1-C)

TBD

3.5.7 So-called Summerized Invoice (Pattern 2-C)

Figure 10 shows pattern 2-C. A Delivery Note needs amount since it works as a component of a Tax-Qualified Invoice in addition to goods receipt verification. A combination of Delivery Note(s) and a summerized invoice works as a Tax-Qualified Invoice. Some buyers book inventory for a Delivery Note receipt, while others book upon invoice for efficiency. Buyers book account payable for summerized invoice receipt. Payment advice is additionally issued on occasion.

Rounding should be done at summerized invoice level.

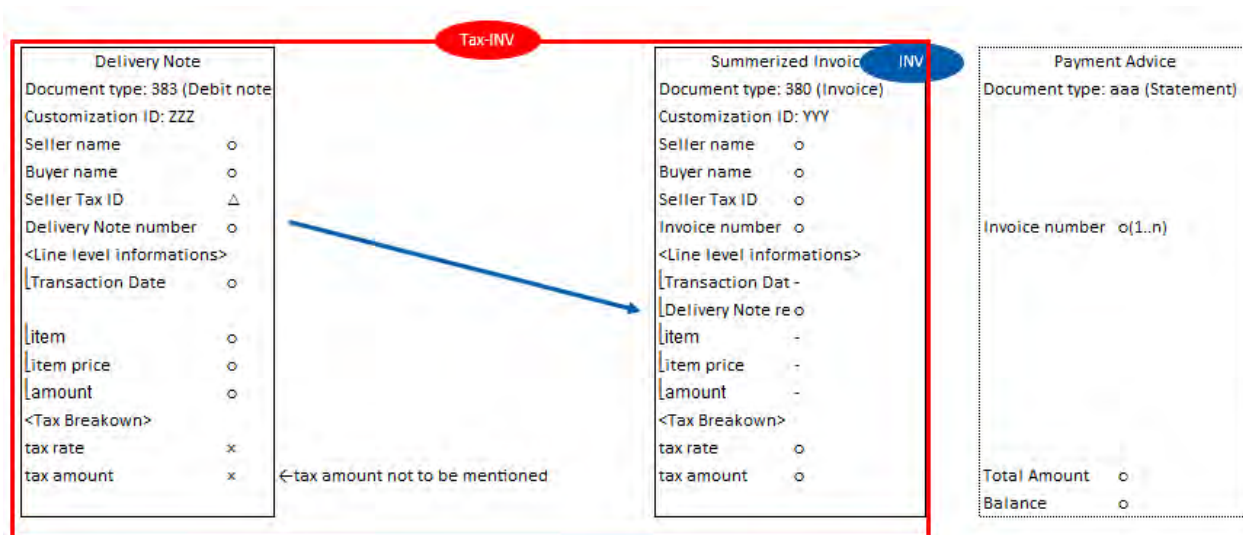


Figure 10 — So-called Sumnerized Invoice (Pattern 2-C)

Table 12 and **Table 13** lists example semantic contents of delivery note (Pattern 2-C) above. Contents are the same with Pattern 1-C.

NOTE: All element names are inherited from Peppol International Invoicing (PINT) and naming use the term invoice, the same items are used in standard commercial invoice, summarised invoice and delivery note (debit note). The tag names are correct according to the UBL 2.1 Invoice schema.

Table 12 — Example semantic contents of Deliverly note (Debit Note#0011) (Pattern 2-C)

ID	Level	Card.	Business Term	Content	Line 1	Line 2	Line 3
ibt-001	1	1..1	Invoice number	#0011			
ibt-002	1	1..1	Invoice issue date	20XX-10-01			
ibt-003	1	1..1	Invoice type code	383			
ibt-005	1	1..1	Invoice currency code	JPY			
ibg-04	1		SELLER				
ibt-027	2	1..1	Seller name	△△商事（株）			
ibg-07	1	1..1	BUYER				
ibt-044	2	1..1	Buyer name	（株）○○			
ibg-13	1	0..1	DELIVERY INFORMATION				
ibg-14	2	0..1	INVOICING PERIOD				
ibt-073	3	0..1	Invoicing period start date	20XX-10-01			
ibt-074	3	0..1	Invoicing period end date	20XX-10-01			
ibg-25	1	1..n	INVOICE LINE				
ibt-126	2	1..1	Invoice line identifier		1	2	3
ibt-129	2	1..1	Invoiced quantity		1	1	1
ibt-130	2	1..1	Invoiced quantity unit of measure code		C62	C62	C62
ibt-131	2	1..1	Invoice line net amount		5000	2000	1000
ibg-29	2	1..1	PRICE DETAILS				
ibt-146	3	1..1	Item net price		5000	2000	1000
ibg-31	2	1..1	ITEM INFORMATION				

ID	Level	Card.	Business Term	Content	Line 1	Line 2	Line 3
ibt-153	3	1..1	Item name		牛肉	じゃがいも	割り箸

Table 13 — Example semantic contents of Deliverly note (Debit Note#0012) (Pattern 2-C)

ID	Level	Card.	Business Term	Content	Line 1
ibt-001	1	1..1	Invoice number	#0012	
ibt-002	1	1..1	Invoice issue date	20XX-10-29	
ibt-003	1	1..1	Invoice type code	383	
ibt-005	1	1..1	Invoice currency code	JPY	
ibg-04	1		SELLER		
ibt-027	2	1..1	Seller name	△△商事（株）	
ibg-07	1	1..1	BUYER		
ibt-044	2	1..1	Buyer name	（株）〇〇	
ibg-13	1	0..1	DELIVERY INFORMATION		
ibg-14	2	0..1	INVOICING PERIOD		
ibt-073	3	0..1	Invoicing period start date	20XX-10-29	
ibt-074	3	0..1	Invoicing period end date	20XX-10-29	
ibg-25	1	1..n	INVOICE LINE		
ibt-129	2	1..1	Invoiced quantity		1
ibt-130	2	1..1	Invoiced quantity unit of measure code		C62
ibt-131	2	1..1	Invoice line net amount		5400
ibg-29	2	1..1	PRICE DETAILS		
ibt-146	3	1..1	Item net price		5400
ibg-31	2	1..1	ITEM INFORMATION		
ibt-153	3	1..1	Item name		ワイン

Table 14 lists example semantic contents of So-called Summerized Invoice (Pattern 2-C) above. Instead of listing each line item, each line is summarised by delivery note, tax category, and tax rate in parrern 2.

Table 14 — Example semantic contents of So-called Summerized Invoice (Pattern 2-C)

ID	Level	Card.	Business Term	Content	VAT S 10%	VAT AA 8%	#0011 AA 8%	#0011 S 10%	#0012 S 10%
ibt-001	1	1..1	Invoice number	No.4321					
ibt-002	1	1..1	Invoice issue date	20XX-11-01					
ibt-003	1	1..1	Invoice type code	380					

ID	Level	Card.	Business Term	Content	VAT S 10%	VAT AA 8%	#0011 AA 8%	#0011 S 10%	#0012 S 10%
ibt-005	1	1..1	Invoice currency code	JPY					
ibg-01	1	0..n	INVOICE NOTE						
ibt-022	2	0..1	Invoice note	10 月分					
ibg-04	1		SELLER						
ibt-027	2	1..1	Seller name	△△商事（株）					
ibt-031	2	0..1	Seller TAX identifier	T1234567890123					
ibg-07	1	1..1	BUYER						
ibt-044	2	1..1	Buyer name	（株）〇〇					
ibt-048	2	0..1	Buyer TAX identifier						
ibg-13	1	0..1	DELIVERY INFORMATION						
ibg-14	2	0..1	INVOICING PERIOD						
ibt-073	3	0..1	Invoicing period start date	20XX-10-01					
ibt-074	3	0..1	Invoicing period end date	20XX-10-31					
ibg-22	1	1..1	DOCUMENT TOTALS						
ibt-106	2	1..1	Sum of Invoice line net amount	13400					
ibt-109	2	1..1	Invoice total amount without TAX	13400					
ibt-110	2	0..1	Invoice total TAX amount	1200					
ibt-112	2	1..1	Invoice total amount with TAX	14600					
ibt-115	2	1..1	Amount due for payment	14600					
ibg-23	1	1..n	TAX BREAKDOWN						
ibt-116	2	1..1	TAX category taxable amount		6400	7000			
ibt-117	2	1..1	TAX category tax amount		640	560			
ibt-118	2	1..1	TAX category code		S	AA			
ibt-118-1	3	0..1	Tax Scheme		VAT	VAT			
ibt-119	2	0..1	TAX category rate		10	8			
ibg-25	1	1..n	INVOICE LINE						

ID	Level	Card.	Business Term	Content	VAT S 10%	VAT AA 8%	#0011 AA 8%	#0011 S 10%	#0012 S 10%
ibt-188	2	0..1	Invoice line document identifier				#0011	#0011	#0012
ibt-189	2	0..1	Document type code				383	383	383
ibt-129	2	1..1	Invoiced quantity				1	1	1
ibt-130	2	1..1	Invoiced quantity unit of measure code				C62	C62	C62
ibt-131	2	1..1	Invoice line net amount				7000	1000	5400
ibg-26	2	0..1	INVOICE LINE PERIOD						
ibt-134	3	0..1	Invoice line period start date				20XX-10-01	20XX-10-01	20XX-10-29
ibt-135	3	0..1	Invoice line period end date				20XX-10-01	20XX-10-01	20XX-10-29
ibg-29	2	1..1	PRICE DETAILS						
ibt-146	3	1..1	Item net price				7000	1000	5400
ibg-30	2	1..n	LINE TAX INFORMATION						
ibt-151	3	1..1	Invoiced item TAX category code				AA	S	S
ibt-152	3	0..1	Invoiced item TAX rate				8	10	10
ibg-31	2	1..1	ITEM INFORMATION						
ibt-153	3	1..1	Item name				#0011. AA	#0011. S	#0012. S

Table 15 lists example semantic contents of statement (Pattern 2-C) above.

Table 15 — Example semantic contents of statement (Pattern 2-C)

TBD

3.6 Invoicing functionality supported

3.6.1 General

The Poppol international invoice model supports the functions specified in EN 16931-1.

An invoice may support functions related to a number of related (internal) business processes. This Peppol BIS shall support the following functions:

- Accounting
- Invoice verification against the contract, the purchase order and the goods and service delivered
- Tax reporting
- Auditing
- Payment

In the following chapters an assessment is made of what information is needed for each of the functions listed above and whether it is in scope or out of scope for this Peppol BIS.

Explicit support for the following functions (but not limited to) is out of scope:

- Inventory management
- Delivery processes
- Customs clearance
- Marketing
- Reporting

3.6.2 Accounting

Recording a business transaction into the financial accounts of an organization is one of the main objectives of the invoice. According to financial accounting best practice and CT rules every Taxable person shall keep accounts in sufficient detail for CT to be applied and its application checked by the tax authorities. For that reason, an invoice shall provide for the information at document and line level that enables booking on both the debit and the credit side.

3.6.3 Invoice verification

This process forms part of the Buyer's internal business controls. The invoice shall refer to an authentic commercial transaction. Support for invoice verification is a key function of an invoice. The invoice should provide sufficient information to look up relevant existing documentation, electronic or paper, for example, and as applicable:

- the relevant purchase order
- the contract
- the call for tenders, that was the basis for the contract
- the Buyer's reference
- the confirmed receipt of the goods or services
- delivery information

An invoice should also contain sufficient information that allows the received invoice to be transferred to a responsible authority, person or department, for verification and approval.

3.6.4 Auditing

Companies audit themselves as means of internal control or they may be audited by external parties as part of a legal obligation. Accounting is a regular, ongoing process whereas an audit is a separate review process to ensure that the accounting has been carried out correctly. The auditing process places certain information requirements on an invoice. These requirements are mainly related to enable verification of authenticity and integrity of the accounting transaction.

Invoices, conformant to this Peppol BIS support the auditing process by providing sufficient information for:

- identification of the relevant Buyer and Seller
- identification of the products and services traded, including description, value and quantity
- information for connecting the invoice to its payment
- information for connecting the invoice to relevant documents such as a contract and a purchase order

3.6.5 Tax Reporting

The invoice is used to carry Tax related information from the Seller to the Buyer to enable the Buyer and Seller to correctly handle Tax booking and reporting. An invoice should contain sufficient information to enable the Buyer and any auditor to determine whether the invoice is correct from a Tax point of view.

The invoice shall allow the determination of the Tax regime, the calculation and description of the tax, in accordance with the {Tax-dir} and subsequent amendments.

3.6.6 Payment

An invoice represents a claim for payment. The issuance of an invoice may take place either before or after the payment is carried out. When an invoice is issued before payment it represents a request to the Buyer to pay, in which case the invoice commonly contains information that enables the Buyer, in the role of a debtor, to correctly initiate the transfer of the payment, unless that information is already agreed in prior contracts or by means of payment instructions separately lodged with the Buyer.

If an invoice is issued after payment, such as when the order process included payment instructions or when paying with a credit card, online or telephonic purchases, the invoice may contain information about the payment made in order to facilitate invoice to payment reconciliation on the Buyer side. An invoice may be partially paid before issuing such as when a pre-payment is made to confirm an order.

Invoices, conformant with this specification should identify the means of payment for settlement of the invoice and clearly state what payment amount is requested. They should provide necessary details to support bank transfers. Payments by means of Credit Transfer, Direct debit, and Payment Card are in scope.

3.6.7 Negative invoices and credit notes (informative)

3.6.7.1 General

This BIS supports negative grand totals.

The argument for negative invoices is to open up for a wider spectrum of invoicing processes.

Examples of such processes are

- Preliminary (estimated) consumption invoice that is balanced out in a later meter-based invoice;
- Pre-payment (with or without CT) is settled through a final invoice; and
- Some user communities prefer to use negative invoice rather than credit note when correcting transactions.

NOTE: Buyers who value automatic matching of e-invoices to orders or invoicing objects may wish to limit the areas and situations where complex transactions can be accepted and voice their requirements at time of procurement.

The decision has the following implications on the transaction format:

- The invoice (now with “negative invoice capacity”) can function as an alternative to the credit note. Invoice-generating systems may implement either option, while invoice-receiving systems have to support both of them.
- The transaction format for credit note has to be designed to accommodate for negative grand total, as well; this is because an entire negative invoice may have to be balanced out by means of a credit note.

Attention is drawn to the intrinsic differences between credit note and negative invoice when it comes to convey crediting information.

See 4.4.9 Preceding invoice references for referencing invoice to be corrected.

Table 16 lists Example semantic contents of invoice to be corrected.

Table 16 — Example semantic contents of invoice to be corrected

ID	Level	Card	Business Term	Invoice Content	VAT Standard 10%	VAT Reduced 8%	Line 1	Line 2
ibt-003	1	1..1	Invoice type code	380				
ibg-21	1	0..n	DOCUMENT LEVEL CHARGES					
ibt-099	2	1..1	Document level charge amount		250			

ibt-102	2	1..1	Document level charge TAX category code		S			
ibt-103	2	0..1	Document level charge TAX rate		10			
ibt-103-1	3	0..1	Tax Scheme		VAT			
ibg-22	1	1..1	DOCUMENT TOTALS					
ibt-106	2	1..1	Sum of Invoice line net amount	1300				
ibt-108	2	0..1	Sum of charges on document level	250				
ibt-109	2	1..1	Invoice total amount without TAX	1550				
ibt-110	2	0..1	Invoice total TAX amount	155				
ibt-112	2	1..1	Invoice total amount with TAX	1705				
ibt-115	2	1..1	Amount due for payment	1705				
ibg-23	1	1..n	TAX BREAKDOWN					
ibt-116	2	1..1	TAX category taxable amount		1550			
ibt-117	2	1..1	TAX category tax amount		155			
ibt-118	2	1..1	TAX category code		S			
ibt-118-1	3	0..1	Tax Scheme		VAT			
ibt-119	2	0..1	TAX category rate		10			
ibg-25	1	1..n	INVOICE LINE					
ibt-126	2	1..1	Invoice line identifier				1	2
ibt-129	2	1..1	Invoiced quantity				7	-3
ibt-130	2	1..1	Invoiced quantity unit of measure code				DAY	DAY
ibt-131	2	1..1	Invoice line net amount				2800	-1500
ibg-29	2	1..1	PRICE DETAILS					
ibt-146	3	1..1	Item net price				400	500
ibg-30	2	1..n	LINE TAX INFORMATION					
ibt-151	3	1..1	Invoiced item TAX category code				S	S
ibt-152	3	0..1	Invoiced item TAX rate				10	10
ibt-167	3	0..1	Tax Scheme				VAT	VAT

EXAMPLE: UBL example of invoice to be corrected

```

<Invoice>
  <cbc:InvoiceTypeCode>380</cbc:InvoiceTypeCode>
  <!-- Code omitted for clarity -->
  <cac:AllowanceCharge>
    <cbc:ChargeIndicator>true</cbc:ChargeIndicator>
    <cbc:AllowanceChargeReason>Insurance</cbc:AllowanceChargeReason>
    <cbc:Amount currencyID="JPY">250</cbc:Amount> <!-- (1) -->
    <cac:TaxCategory>
      <cbc:ID>S</cbc:ID>
      <cbc:Percent>10</cbc:Percent>
      <cac:TaxScheme>
        <cbc:ID>VAT</cbc:ID>
      </cac:TaxScheme>
    </cac:TaxCategory>
  </cac:AllowanceCharge>
  <cac:TaxTotal>
    <cbc:TaxAmount currencyID="JPY">155</cbc:TaxAmount>
  </cac:TaxTotal>

```

```

    <cbc:TaxSubtotal>
      <cbc:TaxableAmount currencyID="JPY">1550</cbc:TaxableAmount>
      <cbc:TaxAmount currencyID="JPY">155</cbc:TaxAmount>
      <cac:TaxCategory>
        <cbc:ID>S</cbc:ID>
        <cbc:Percent>10</cbc:Percent>
        <cac:TaxScheme>
          <cbc:ID>VAT</cbc:ID>
        </cac:TaxScheme>
      </cac:TaxCategory>
    </cac:TaxSubtotal>
  </cac:TaxTotal>
  <cac:LegalMonetaryTotal>
    <cbc:LineExtensionAmount currencyID="JPY">1300</cbc:LineExtensionAmount>
    <cbc:TaxExclusiveAmount currencyID="JPY">1550</cbc:TaxExclusiveAmount>
    <cbc:TaxInclusiveAmount currencyID="JPY">1705</cbc:TaxInclusiveAmount>
    <cbc:ChargeTotalAmount currencyID="JPY">250</cbc:ChargeTotalAmount>
    <cbc:PayableAmount currencyID="JPY">1705</cbc:PayableAmount>
  </cac:LegalMonetaryTotal>
  <!-- Code omitted for clarity -->
  <cac:InvoiceLine>
    <cbc:ID>1</cbc:ID> <!-- (2) -->
    <cbc:InvoicedQuantity unitCode="DAY">7</cbc:InvoicedQuantity>
    <cbc:LineExtensionAmount currencyID="JPY">2800</cbc:LineExtensionAmount>
    <!-- Code omitted for clarity -->
    <cac:Price>
      <cbc:PriceAmount currencyID="JPY">400</cbc:PriceAmount>
    </cac:Price>
    <cac:TaxCategory>
      <cbc:ID>S</cbc:ID>
      <cbc:Percent>10</cbc:Percent>
      <cac:TaxScheme>
        <cbc:ID>VAT</cbc:ID>
      </cac:TaxScheme>
    </cac:TaxCategory>
    <!-- Code omitted for clarity -->
  </cac:InvoiceLine>
  <cac:InvoiceLine>
    <cbc:ID>2</cbc:ID> <!-- (3) -->
    <cbc:InvoicedQuantity unitCode="DAY">-3</cbc:InvoicedQuantity>
    <cbc:LineExtensionAmount currencyID="JPY">-1500</cbc:LineExtensionAmount>
    <!-- Code omitted for clarity -->
    <cac:Price>
      <cbc:PriceAmount currencyID="JPY">500</cbc:PriceAmount>
    </cac:Price>
    <cac:TaxCategory>
      <cbc:ID>S</cbc:ID>
      <cbc:Percent>10</cbc:Percent>
      <cac:TaxScheme>
        <cbc:ID>VAT</cbc:ID>
      </cac:TaxScheme>
    </cac:TaxCategory>
    <!-- Code omitted for clarity -->
  </cac:InvoiceLine>
</Invoice>

```

- (1) Charge amount
- (2) Invoice line 1 with positive quantity and line amount
- (3) Invoice line 2 with negative quantity and line amount

3.6.7.2 When crediting by means of credit note

The function of crediting or debiting is controlled merely by the business document type (e.g. 380 or 381) while the representation of the amount, including its sign, is not affected.

NOTE: All element names are inherited from Peppol International Invoicing (PINT) and naming use the term invoice, the same items are used in standard commercial invoice, summarised invoice and delivery note (debit note). The tag names are correct according to the UBL 2.1 Invoice schema.

Table 17 lists example semantic contents of credit note correcting the example invoice above.

Table 17 — Example semantic contents of credit note correcting the example invoice above

ID	Level	Card	Business Term	Invoice Content	VAT Standard 10%	VAT Reduced 8%	Line 1	Line 2
ibt-003	1	1..1	Invoice type code	381				
ibg-21	1	0..n	DOCUMENT LEVEL CHARGES					
ibt-099	2	1..1	Document level charge amount		250			
ibt-102	2	1..1	Document level charge TAX category code		S			
ibt-103	2	0..1	Document level charge TAX rate		10			
ibt-103-1	3	0..1	Tax Scheme		VAT			
ibg-22	1	1..1	DOCUMENT TOTALS					
ibt-106	2	1..1	Sum of Invoice line net amount	1300				
ibt-108	2	0..1	Sum of charges on document level	250				
ibt-109	2	1..1	Invoice total amount without TAX	1550				
ibt-110	2	0..1	Invoice total TAX amount	155				
ibt-112	2	1..1	Invoice total amount with TAX	1705				
ibt-115	2	1..1	Amount due for payment	1705				
ibg-23	1	1..n	TAX BREAKDOWN					
ibt-116	2	1..1	TAX category taxable amount		1550			
ibt-117	2	1..1	TAX category tax amount		155			
ibt-118	2	1..1	TAX category code		S			
ibt-118-1	3	0..1	Tax Scheme		VAT			
ibt-119	2	0..1	TAX category rate		10			
ibg-25	1	1..n	INVOICE LINE					
ibt-126	2	1..1	Invoice line identifier				1	2
ibt-129	2	1..1	Invoiced quantity				7	-3
ibt-130	2	1..1	Invoiced quantity unit of measure code				DAY	DAY
ibt-131	2	1..1	Invoice line net amount				2800	-1500
ibg-29	2	1..1	PRICE DETAILS					
ibt-146	3	1..1	Item net price				400	500
ibg-30	2	1..n	LINE TAX INFORMATION					
ibt-151	3	1..1	Invoiced item TAX category code				S	S
ibt-152	3	0..1	Invoiced item TAX rate				10	10
ibt-167	3	0..1	Tax Scheme				VAT	VAT

EXAMPLE: UBL example of credit note correcting the example invoice above

```
<CreditNote>
  <cbc:CreditNoteTypeCode>381/cbc:CreditNoteTypeCode <!-- (1) -->
  <!-- Code omitted for clarity -->
  <cac:AllowanceCharge>
    <cbc:ChargeIndicator>true/cbc:ChargeIndicator>
    <cbc:AllowanceChargeReason>Insurance/cbc:AllowanceChargeReason>
    <cbc:Amount currencyID="JPY">250/cbc:Amount> <!-- (2) -->
    <cac:TaxCategory>
      <cbc:ID>S/cbc:ID>
      <cbc:Percent>10/cbc:Percent>
      <cac:TaxScheme>
        <cbc:ID>VAT/cbc:ID>
      </cac:TaxScheme>
    </cac:TaxCategory>
  </cac:AllowanceCharge>
  <cac:TaxTotal>
    <cbc:TaxAmount currencyID="JPY">155/cbc:TaxAmount>
    <cac:TaxSubtotal>
      <cbc:TaxableAmount currencyID="JPY">1550/cbc:TaxableAmount>
      <cbc:TaxAmount currencyID="JPY">155/cbc:TaxAmount>
      <cac:TaxCategory>
        <cbc:ID>S/cbc:ID>
        <cbc:Percent>10/cbc:Percent>
        <cac:TaxScheme>
          <cbc:ID>VAT/cbc:ID>
        </cac:TaxScheme>
      </cac:TaxCategory>
    </cac:TaxSubtotal>
  </cac:TaxTotal>
  <cac:LegalMonetaryTotal>
    <cbc:LineExtensionAmount currencyID="JPY">1300/cbc:LineExtensionAmount>
    <cbc:TaxExclusiveAmount currencyID="JPY">1550/cbc:TaxExclusiveAmount>
    <cbc:TaxInclusiveAmount currencyID="JPY">1705/cbc:TaxInclusiveAmount>
    <cbc:ChargeTotalAmount currencyID="JPY">250/cbc:ChargeTotalAmount>
    <cbc:PayableAmount currencyID="JPY">1705/cbc:PayableAmount>
  </cac:LegalMonetaryTotal>
  <!-- Code omitted for clarity -->
  <cac:CreditNoteLine>
    <cbc:ID>1/cbc:ID> <!-- (3) -->
    <cbc:CreditedQuantity unitCode="DAY">7/cbc:CreditedQuantity>
    <cbc:LineExtensionAmount currencyID="JPY">2800/cbc:LineExtensionAmount>
    <!-- Code omitted for clarity -->
    <cac:Price>
      <cbc:PriceAmount currencyID="JPY">400/cbc:PriceAmount>
    </cac:Price>
    <cac:TaxCategory>
      <cbc:ID>S/cbc:ID>
      <cbc:Percent>10/cbc:Percent>
      <cac:TaxScheme>
        <cbc:ID>VAT/cbc:ID>
      </cac:TaxScheme>
    </cac:TaxCategory>
    <!-- Code omitted for clarity -->
  </cac:CreditNoteLine>
  <cac:CreditNoteLine>
    <cbc:ID>2/cbc:ID> <!-- (4) -->
    <cbc:CreditedQuantity unitCode="DAY">-3/cbc:CreditedQuantity>
    <cbc:LineExtensionAmount currencyID="JPY">-1500/cbc:LineExtensionAmount>
    <!-- Code omitted for clarity -->
    <cac:Price>
      <cbc:PriceAmount currencyID="JPY">500/cbc:PriceAmount>
```



```

</cac:Price>
<cac:TaxCategory>
  <cbc:ID>S</cbc:ID>
  <cbc:Percent>10</cbc:Percent>
  <cac:TaxScheme>
    <cbc:ID>VAT</cbc:ID>
  </cac:TaxScheme>
</cac:TaxCategory>
<!-- Code omitted for clarity -->
</cac:CreditNoteLine>
</CreditNote>

```

(1) Code 381 indicating a credit note

(2) Charge amount

(3) Invoice line 1 with positive quantity and line amount

(4) Invoice line 2 with negative quantity and line amount

3.6.7.3 When crediting by means of negative invoice

The function of crediting or debiting is controlled merely by the sign (i.e. plus sign or minus sign) of the amount concerned, while the business document type (e.g. 380) has no relevance on the operation (“to credit”) itself.

Table 18 lists Example semantic contents of negative invoice correcting the example invoice above.

Table 18 — Example semantic contents of negative invoice correcting the example invoice above

ID	Level	Card	Business Term	Invoice Content	VAT Standard 10%	VAT Reduced 8%	Line 1	Line 2
ibt-003	1	1..1	Invoice type code	380				
ibg-21	1	0..n	DOCUMENT LEVEL CHARGES					
ibt-099	2	1..1	Document level charge amount		-250			
ibt-102	2	1..1	Document level charge TAX category code		S			
ibt-103	2	0..1	Document level charge TAX rate		10			
ibt-103-1	3	0..1	Tax Scheme		VAT			
ibg-22	1	1..1	DOCUMENT TOTALS					
ibt-106	2	1..1	Sum of Invoice line net amount	-1300				
ibt-108	2	0..1	Sum of charges on document level	-250				
ibt-109	2	1..1	Invoice total amount without TAX	-1550				
ibt-110	2	0..1	Invoice total TAX amount	-155				
ibt-112	2	1..1	Invoice total amount with TAX	-1705				
ibt-115	2	1..1	Amount due for payment	-1705				
ibg-23	1	1..n	TAX BREAKDOWN					
ibt-116	2	1..1	TAX category taxable amount		-1550			
ibt-117	2	1..1	TAX category tax amount		-155			
ibt-118	2	1..1	TAX category code		S			
ibt-118-1	3	0..1	Tax Scheme		VAT			
ibt-119	2	0..1	TAX category rate		10			
ibg-25	1	1..n	INVOICE LINE					
ibt-126	2	1..1	Invoice line identifier				1	2

ID	Level	Card	Business Term	Invoice Content	VAT Standard 10%	VAT Reduced 8%	Line 1	Line 2
ibt-129	2	1..1	Invoiced quantity				-7	3
ibt-130	2	1..1	Invoiced quantity unit of measure code				DAY	DAY
ibt-131	2	1..1	Invoice line net amount				-2800	1500
ibg-29	2	1..1	PRICE DETAILS					
ibt-146	3	1..1	Item net price				400	500
ibg-30	2	1..n	LINE TAX INFORMATION					
ibt-151	3	1..1	Invoiced item TAX category code				S	S
ibt-152	3	0..1	Invoiced item TAX rate				10	10
ibt-167	3	0..1	Tax Scheme				VAT	VAT

EXAMPLE: UBL example of negative invoice correcting the example invoice above

```

<Invoice>
  <cbc:InvoiceTypeCode>380</cbc:InvoiceTypeCode> <!-- (1) -->
  <!-- Code omitted for clarity -->
  <cac:AllowanceCharge>
    <cbc:ChargeIndicator>true</cbc:ChargeIndicator>
    <cbc:AllowanceChargeReason>Insurance</cbc:AllowanceChargeReason>
    <cbc:Amount currencyID="JPY">-250</cbc:Amount> <!-- (2) -->
    <cac:TaxCategory>
      <cbc:ID>S</cbc:ID>
      <cbc:Percent>10</cbc:Percent>
      <cac:TaxScheme>
        <cbc:ID>VAT</cbc:ID>
      </cac:TaxScheme>
    </cac:TaxCategory>
  </cac:AllowanceCharge>
  <cac:TaxTotal> <!-- (3) -->
    <cbc:TaxAmount currencyID="JPY">-155</cbc:TaxAmount>
    <cac:TaxSubtotal>
      <cbc:TaxableAmount currencyID="JPY">-1550</cbc:TaxableAmount>
      <cbc:TaxAmount currencyID="JPY">-155</cbc:TaxAmount>
      <cac:TaxCategory>
        <cbc:ID>S</cbc:ID>
        <cbc:Percent>10</cbc:Percent>
        <cac:TaxScheme>
          <cbc:ID>VAT</cbc:ID>
        </cac:TaxScheme>
      </cac:TaxCategory>
    </cac:TaxSubtotal>
  </cac:TaxTotal>
  <cac:LegalMonetaryTotal> <!-- (4) -->
    <cbc:LineExtensionAmount currencyID="JPY">-1300</cbc:LineExtensionAmount>
    <cbc:TaxExclusiveAmount currencyID="JPY">-1550</cbc:TaxExclusiveAmount>
    <cbc:TaxInclusiveAmount currencyID="JPY">-1705</cbc:TaxInclusiveAmount>
    <cbc:ChargeTotalAmount currencyID="JPY">-250</cbc:ChargeTotalAmount>
    <cbc:PayableAmount currencyID="JPY">-1705</cbc:PayableAmount>
  </cac:LegalMonetaryTotal>
  <!-- Code omitted for clarity -->
  <cac:InvoiceLine>
    <cbc:ID>1</cbc:ID> <!-- (5) -->
    <cbc:InvoicedQuantity unitCode="DAY">7</cbc:InvoicedQuantity>
    <cbc:LineExtensionAmount currencyID="JPY">2800</cbc:LineExtensionAmount>
    <!-- Code omitted for clarity -->
  </cac:InvoiceLine>
</Invoice>

```

```

<cac:Price> <!-- (6) -->
    <cbc:PriceAmount currencyID="JPY">400</cbc:PriceAmount>
</cac:Price>
<cac:TaxCategory>
    <cbc:ID>S</cbc:ID>
    <cbc:Percent>10</cbc:Percent>
    <cac:TaxScheme>
        <cbc:ID>VAT</cbc:ID>
    </cac:TaxScheme>
</cac:TaxCategory>
<!-- Code omitted for clarity -->
</cac:InvoiceLine>
<cac:InvoiceLine>
    <cbc:ID>2</cbc:ID> <!-- (7) -->
    <cbc:InvoicedQuantity unitCode="DAY">-3</cbc:InvoicedQuantity>
    <cbc:LineExtensionAmount currencyID="JPY">-1500</cbc:LineExtensionAmount>
    <!-- Code omitted for clarity -->
    <cac:Price>
        <cbc:PriceAmount currencyID="JPY">500</cbc:PriceAmount>
    </cac:Price>
    <cac:TaxCategory>
        <cbc:ID>S</cbc:ID>
        <cbc:Percent>10</cbc:Percent>
        <cac:TaxScheme>
            <cbc:ID>VAT</cbc:ID>
        </cac:TaxScheme>
    </cac:TaxCategory>
    <!-- Code omitted for clarity -->
</cac:InvoiceLine>
</Invoice>

```

- (1) Code 380 indicating an invoice
- (2) Charge amount is negative to correct the original invoice
- (3) Tax amounts are negative
- (4) All document level amounts are negative
- (5) Invoice line 1 with originally positive quantity and line amount, now both negative
- (6) Price amount must always be positive, and is not changed
- (7) Invoice line 2 with originally negative quantity and line amount, now positive

3.7 The Peppol international invoice model in relation to other documents in the procurement

For automatic processing of invoices, however, usually explicit, qualified references are needed. The Peppol international invoice model specifies relationship to other documents as specified in EN 16931-1.

4 Semantic data model

4.1 Introduction

This Clause describes the information elements, and groups of information elements, that constitutes the semantic data model of the core elements of an electronic Invoice, as well as their relationship and the business rules required to ensure the integrity and consistency in the data provided in a compliant instance document (an individual Invoice) as specified in EN 16931-1.

The business rules defined in order to ensure the integrity and consistency in the data provided in a compliant instance document can be found in 5.3.

The semantic data type assigned to individual information elements in the Peppol international invoice model to specify data format and metadata requirements that apply are detailed in 4.2.

A new semantic datatype Schema is added. A Schema datatype represents Schme identifier defined in **Table 14**.

4.2 Semantic datatype

4.2.1 Overview

Semantic data type is used to bridge the gap between the semantic concepts expressed by the information elements defined in the semantic model and the technical implementation. The semantic data types define the allowed value domain for the content, and any additional information components (attributes) needed in order to ensure its precise interpretation.

The different semantic data types are described in the tables below, where various features such as attributes, format, and decimals as well as the basic type are defined for each semantic data type. They are based on ISO 15000-5:2014.

When used in an instance of an invoice, each data element will contain data. In the below tables this is identified as the “content”. Whenever a business term is used this term shall always have content and therefore the content is always mandatory.

4.2.2 Primitive type

Semantic data type content may be of the following primitive types listed in Table 8 . These primitive types were taken from ISO 15000-5:2014, Annex A.

Table 19 — Primitive type definitions

Primitive type	Definition
Binary	A set of finite-length sequences of binary digits.
Date	Time point representing a calendar day on a time scale consisting of an origin and a succession of calendar ISO 8601:2004.
Decimal	A subset of the real numbers, which can be represented by decimal numerals.
String	A finite sequence of characters.

4.2.3 Amount

An amount states a numerical monetary value. The currency of the amount is defined as a separate business term.

Table 20 lists semantic datatype Amount.

Table 20 — Amount

Component	Use	Primitive Type	Example
Content	Mandatory	Decimal	10000

NOTE: Amounts in JPY have no fraction digits.

4.2.4 Unit Price Amount

A unit price amount states a numerical monetary amount value for data elements that contain item prices that may be multiplied by item quantities. The currency of the amount is defined as a separate business term.

Table 21 lists semantic datatype Unit Price Amount.

Table 21 — Unit Price Amount

Component	Use	Primitive Type	Example
Content	Mandatory	Decimal	10000.1234

NOTE: Unit price amount does not set restrictions on number of decimals, as contrast to the Amount type

4.2.5 Percentage

Percentage is given as fractions of a hundred (per cent) e.g. the value 34.78 % in percentage terms is given as 34.78.

Table 22 lists semantic datatype Percentage.

Table 22 — Percentage

Component	Use	Primitive Type	Example
Content	Mandatory	Decimal	34.7812

NOTE: No restriction on number of decimals for percentages.

4.2.6 Quantity

Quantity is used to state a number of units such as for items. The code for the Unit of Measure is defined as a separate business term.

Table 23 lists semantic datatype Quantity.

Table 23 — Quantity

Component	Use	Primitive Type	Example
Content	Mandatory	Decimal	10000.1234

NOTE: No restriction on number of decimals for quantities.

4.2.7 Code

Code is used to specify allowed values in elements as well as for lists of options. Code is different from Identifier in that allowed values have standardized meanings that can be known by the recipient.

Table 24 lists semantic datatype Code.

Table 24 — Code

Component	Use	Primitive Type	Example
Content	Mandatory	String	Abc123

NOTE: Codes shall be entered exactly as shown in the selected code list of the applicable syntax.

4.2.8 Identifier

Identifier (ID) is key that is issued by the sender or recipient of a document or by a third party.

Table 25 lists semantic datatype Identifier.

Table 25 — Identifier

Component	Use	Primitive Type	Example
Content	Mandatory	String	abc:123-DEF
Scheme identifier	Conditional	String	GLN
Scheme version identifier	Conditional	String	1.0

NOTE 1: The use of the attributes is specified for each information element.

NOTE 2: in Table

4.2.9 Date

Date shall be in accordance to the “Complete representation of a calendar date in extended format” as specified by ISO 8601:2004 4.1.2.2, format YYYY-MM-DD.

Table 26 lists semantic datatype Date.

Table 26 — Date

Component	Use	Primitive Type	Example
Content	Mandatory	Date	2017-12-01

NOTE: Dates shall not include timezone information.

4.2.10 Time

Dates shall be in accordance to the “Complete representation of a local time in extended format” as specified by ISO 8601:2004 4.2.2.2, format hh:mm:ss.

Table 27 lists semantic datatype Date.

Table 27 — Date

Component	Use	Primitive Type	Example
Content	Mandatory	Date	23:20:50

NOTE: Time shall not include timezone information.

4.2.11 Document Reference

Document Reference Types are identifiers that were assigned to a document or document line by the Buyer, the Seller or by a third party.

Table 28 lists semantic datatype Document Reference.

Table 28 — Document Reference

Component	Use	Primitive Type	Example
Content	Mandatory	String	abc:123-DEF

4.2.12 Text

Text is the actual wording of anything written or printed. Line breaks in the text may be present, and any line breaks should be preserved and respected by the receiver’s system

Table 29 lists semantic datatype Text.

Table 29 — Text

Component	Use	Primitive Type	Example
Content	Mandatory	String	5% allowance when paid within 30 days

4.2.13 Binary object

Binary object can be used to describe files which are transmitted together with the Invoice. The attachment functionality is not intended for of including a copy of the invoice in an image format (such as PDF). Attaching an invoice copy is not in compliance with this specification.

Attachments shall be transmitted together with the Invoice. The binary object has two supplementary components: a Mime Code, which specifies the Mime type of the attachment and a Filename that is provided by (or on behalf of) the sender of the invoice or credit note.

Table 30 lists semantic datatype Binary object.

Table 30 — Binary object

Component	Use	Primitive Type	Example
Content	Mandatory	Binary	QmFzZTY0IGNvbmlbnQgZXhhbXBsZQ==

Mime Code	Mandatory	String	image/jpeg
Filename	Mandatory	String	drawing5.jpg

A receiver of an invoice or credit note, shall accept and process attachments that are according to the code list [media-type]

4.3 Legend

Each information element, as well as groups of information elements, that constitutes the semantic data model of the core elements of an electronic Invoice is described as a row in the table documented in 3.2.3 where the following information is provided:

ID	Level	Card.	BusinessTerm	Description	Semantic Datatype	Section
----	-------	-------	--------------	-------------	-------------------	---------

ID: An identifier for the information element (ibt - Business Term) and group of information elements (ibg - Business terms Group). The identifiers are not necessarily consecutive or in sequence.

Level

Indicates on which level in the model the information element occurs:

- 1: The first level of the model;
- 2: The second level of the model. The information element (or the group of information elements) is part of a group of information elements which is defined at the first level of the model;
- 3: The third level of the model. The information element (or the group of information elements) is part of a group of information elements which is defined at the second level of the model;
- 4: The fourth level of the model. The information element is part of a group of information elements which is defined at the third level of the model.

Card

Cardinality. Also known as multiplicity is used to indicate if an information element (or group of information elements) is mandatory or conditional, and if it is repeatable. The cardinality shall always be analysed in the context of where the information element is used. Example: the Payee Name is mandatory in the core invoice model, but only when a Payee is stated and is relevant.

The following cardinalities exist:

- 1..1: Mandatory, minimum 1 occurrence and maximum 1 occurrence of the information element (or group of information elements) shall be present in any compliant instance document;
 - 1..n: Mandatory and repeatable, minimum 1 occurrence and unbounded upper maximum occurrences of the information element (or group of information elements) shall be present in any compliant instance document;
 - 0..1: Conditional, minimum 0 occurrences and maximum 1 occurrence of the information element (or group of information elements) may be present in any compliant instance document; it's use depends on business rules stated as well as the regulatory, commercial and contractual conditions that applies to the business transaction;
 - 0..n: Conditional and repeatable, minimum 0 occurrences and unbounded upper maximum occurrences of the information element (or group of information elements) may be present in any compliant instance document; it's use depends on business rules stated as well as the regulatory, commercial and contractual conditions that applies to the business transaction.
- Business Term:** The name of the information element used in the core invoice model or the name of a coherent group of related information elements, provided to give logical meaning.

Description

A description of the semantic meaning of the information element.

Semantic datatype

The data format that applies to the information element (see 4.2). There are some data elements with semantic datatype Schema, which correspond to Schema identifier in 4.2.8.

Section

layer that enable interoperability is specified in 2.1.

4.4 The semantic model

Table 31 lists semantic model.

Table 31 — Semantic model

ID	Level	Card.	BusinessTerm	Description	Semantic Datatype	Section
ibt-001	1	1..1	Invoice number	A unique identification of the Invoice.	Identifier	Shared
ibt-002	1	1..1	Invoice issue date	The date when the Invoice was issued.	Date	Shared
ibt-168	1	0..1	Invoice issue time	The time of day when an invoice was issued	Time	Shared
ibt-003	1	1..1	Invoice type code	A code specifying the functional type of the Invoice.	Code	Shared
ibt-005	1	1..1	Invoice currency code	The currency in which all Invoice amounts are given, except for the Total TAX amount in accounting currency.	Code	Shared
ibt-006	1	0..1	Tax accounting currency	The currency used for TAX accounting and reporting purposes as accepted or required in the country of the Seller.	Code	Aligned
ibt-007	1	0..1	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.	Date	Aligned
ibt-008	1	0..1	TAX point date code	The code of the date when the TAX becomes accountable for the Seller and for the Buyer.	Code	Aligned
ibt-009	1	0..1	Payment due date	The date when the payment is due.	Date	Shared
ibt-010	1	0..1	Buyer reference	An identifier assigned by the Buyer used for internal routing purposes.	Text	Shared
ibt-011	1	0..1	Project reference	The identification of the project the invoice refers to	Document Reference	Shared
ibt-012	1	0..1	Contract reference	The identification of a contract.	Document Reference	Shared
ibt-013	1	0..1	Purchase order reference	An identifier of a referenced purchase order, issued by the Buyer.	Document Reference	Shared
ibt-014	1	0..1	Sales order reference	An identifier of a referenced sales order issued by the Seller.	Document Reference	Shared
ibt-015	1	0..1	Receiving advice reference	An identifier of a referenced receiving advice.	Document Reference	Shared
ibt-016	1	0..n	Despatch advice reference	An identifier of a referenced despatch advice.	Document Reference	Aligned
ibt-017	1	0..1	Tender or lot reference	The identification of the call for tender or lot the invoice relates to.	Document Reference	Shared

ID	Level	Card.	BusinessTerm	Description	Semantic Datatype	Section
ibt-018	1	0..1	Invoiced object identifier	An identifier for an object on which the invoice is based, given by the Seller.	Identifier	Shared
ibt-018-1	2	0..1	The identification scheme identifier of the Invoiced object identifier	If it may be not clear for the receiver what scheme is used for the identifier, a conditional scheme identifier should be used that shall be chosen from the UNTDID 1153 code list [6] entries.	Scheme	Shared
ibt-019	1	0..1	Buyer accounting reference	A textual value that specifies where to book the relevant data into the Buyer's financial accounts.	Text	Shared
ibg-33	1	0..n	INVOICE TERMS	Information about the terms that apply to the settlement of the invoice amount.	Group	Aligned
ibt-020	2	0..1	Payment terms	A textual description of the payment terms that apply to the amount due for payment (Including description of possible penalties).	Text	Shared
ibt-187	2	0..1	Terms payment instructions ID	The payment instructions that apply to these payment terms.	Identifier	Aligned
ibt-176	2	0..1	Terms amount	The payment amount that these terms apply to.	Amount	Aligned
ibt-177	2	0..1	Terms installment due date	The date before end of which the terms amount shall be settled.	Date	Aligned
ibg-01	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.	Business term Group	
ibt-021	2	0..1	Invoice note subject code	The subject of the textual note in EN ibt-22.	Text	Shared
ibt-022	2	0..1	Invoice note	A textual note that gives unstructured information that is relevant to the Invoice as a whole.	Text	Shared
ibg-02	1	1..1	PROCESS CONTROL	A group of business terms providing information on the business process and rules applicable to the Invoice document.	Business term Group	
ibt-023	2	0..1	Business process type (Profile ID)	Identifies the business process context in which the transaction appears, to enable the Buyer to process the Invoice in an appropriate way.	Text	Shared
ibt-024	2	1..1	Specification identifier (Customization ID)	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.	Identifier	Shared
ibg-03	1	0..n	PRECEDING INVOICE REFERENCE	A group of business terms providing information on one or more preceding Invoices.	Business term Group	
ibt-025	2	1..1	Preceding Invoice reference	The identification of an Invoice that was previously sent by the Seller.	Document Reference	Shared

ID	Level	Card.	BusinessTerm	Description	Semantic Datatype	Section
ibt-026	2	0..1	Preceding Invoice issue date	The date when the Preceding Invoice was issued.	Date	Shared
ibg-04	1		SELLER	A group of business terms providing information about the Seller.	Business term Group	
ibt-027	2	1..1	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.	Text	Shared
ibt-028	2	0..1	Seller trading name	A name by which the Seller is known, other than Seller name (also known as Business name).	Text	Shared
ibt-029	2	0..n	Seller identifier	An identification of the Seller.	Identifier	Shared
ibt-090	3	0..1	Bank assigned creditor identifier	Unique banking reference identifier of the Payee or Seller assigned by the Payee or Seller bank.	Identifier	Aligned
ibt-029-1	3	0..1	Scheme identifier	If used, the identification scheme identifier shall be chosen from the entries of the list published by the ISO/IEC 6523 maintenance agency.	Scheme	Shared
ibt-090-1	4	0..1	Scheme identifier	If used, the identification scheme identifier shall be chosen from the entries of the list published by the ISO/IEC 6523 maintenance agency.	Scheme	Shared
ibt-030	2	0..1	Seller legal registration identifier	An identifier issued by an official registrar that identifies the Seller as a legal entity or person.	Identifier	Shared
ibt-030-1	3	0..1	Scheme identifier	If used, the identification scheme shall be chosen from the entries of the list published by the ISO/IEC 6523 maintenance agency.	Scheme	Shared
ibt-031	2	0..1	Seller TAX identifier	The Seller's TAX identifier (also known as Seller TAX identification number).	Identifier	Aligned
ibt-032	2	0..1	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.	Identifier	Aligned
ibt-032-1	2	0..1	Tax Scheme	A code indicating the type of tax	Scheme	
ibt-033	2	0..1	Seller additional legal information	Additional legal information relevant for the Seller.	Text	Shared
ibt-034	2	0..1	Seller electronic address	Identifies the Seller's electronic address to which the application level response to the invoice may be delivered.	Identifier	Shared
ibt-034-1	3	1..1	Scheme identifier	The scheme identifier shall be chosen from a list to be maintained by the Connecting Europe Facility.	Scheme	Shared
ibg-05	2	1..1	SELLER POSTAL ADDRESS	A group of business terms providing information about the address of the Seller.	Business term Group	

ID	Level	Card.	BusinessTerm	Description	Semantic Datatype	Section
ibt-035	3	0..1	Seller address line 1	The main address line in an address.	Text	Shared
ibt-036	3	0..1	Seller address line 2	An additional address line in an address that can be used to give further details supplementing the main line.	Text	Shared
ibt-162	3	0..1	Seller address line 3	An additional address line in an address that can be used to give further details supplementing the main line.	Text	Shared
ibt-037	3	0..1	Seller city	The common name of the city, town or village, where the Seller address is located.	Text	Shared
ibt-038	3	0..1	Seller post code	The identifier for an addressable group of properties according to the relevant postal service.	Text	Shared
ibt-039	3	0..1	Seller country subdivision	The subdivision of a country.	Text	Shared
ibt-040	3	1..1	Seller country code	A code that identifies the country.	Code	Shared
ibg-06	2	0..1	SELLER CONTACT	A group of business terms providing contact information about the Seller.	Business term Group	
ibt-041	3	0..1	Seller contact point	A contact point for a legal entity or person.	Text	Shared
ibt-042	3	0..1	Seller contact telephone number	A phone number for the contact point.	Text	Shared
ibt-043	3	0..1	Seller contact email address	An e-mail address for the contact point.	Text	Shared
ibg-07	1	1..1	BUYER	A group of business terms providing information about the Buyer.	Business term Group	
ibt-044	2	1..1	Buyer name	The full name of the Buyer.	Text	Shared
ibt-045	2	0..1	Buyer trading name	A name by which the Buyer is known, other than Buyer name (also known as Business name).	Text	Shared
ibt-046	2	0..n	Buyer identifier	An identifier of the Buyer.	Identifier	Shared
ibt-046-1	3	0..1	Scheme identifier	If used, the identification scheme shall be chosen from the entries of the list published by the ISO/IEC 6523 maintenance agency.	Scheme	Shared
ibt-047	2	0..1	Buyer legal registration identifier	An identifier issued by an official registrar that identifies the Buyer as a legal entity or person.	Identifier	Shared
ibt-047-1	3	0..1	Scheme identifier	If used, the identification scheme shall be chosen from the entries of the list published by the ISO/IEC 6523 maintenance agency.	Scheme	Shared
ibt-048	2	0..1	Buyer TAX identifier	The Buyer's TAX identifier (also known as Buyer TAX identification number).	Identifier	Aligned
ibt-048-1	3	0..1	Tax Scheme	A code indicating the type of tax	Scheme	

ID	Level	Card.	BusinessTerm	Description	Semantic Datatype	Section
ibt-049	2	0..1	Buyer electronic address	Identifies the Buyer's electronic address to which the invoice is delivered.	Identifier	Shared
ibt-049-1	3	1..1	Scheme identifier	The scheme identifier shall be chosen from a list to be maintained by the Connecting Europe Facility.	Scheme	Shared
ibg-08	2	1..1	BUYER POSTAL ADDRESS	A group of business terms providing information about the postal address for the Buyer.	Business term Group	
ibt-050	3	0..1	Buyer address line 1	The main address line in an address.	Text	Shared
ibt-051	3	0..1	Buyer address line 2	An additional address line in an address that can be used to give further details supplementing the main line.	Text	Shared
ibt-163	3	0..1	Buyer address line 3	An additional address line in an address that can be used to give further details supplementing the main line.	Text	Shared
ibt-052	3	0..1	Buyer city	The common name of the city, town or village, where the Buyer's address is located.	Text	Shared
ibt-053	3	0..1	Buyer post code	The identifier for an addressable group of properties according to the relevant postal service.	Text	Shared
ibt-054	3	0..1	Buyer country subdivision	The subdivision of a country.	Text	Shared
ibt-055	3	1..1	Buyer country code	A code that identifies the country.	Code	Shared
ibg-09	2	0..1	BUYER CONTACT	A group of business terms providing contact information relevant for the Buyer.	Business term Group	
ibt-056	3	0..1	Buyer contact point	A contact point for a legal entity or person.	Text	Shared
ibt-057	3	0..1	Buyer contact telephone number	A phone number for the contact point.	Text	Shared
ibt-058	3	0..1	Buyer contact email address	An e-mail address for the contact point.	Text	Shared
ibg-10	1	0..1	PAYEE	A group of business terms providing information about the Payee, i.e. the role that receives the payment.	Business term Group	
ibt-059	2	1..1	Payee name	The name of the Payee.	Text	Shared
ibt-060	2	0..1	Payee identifier	An identifier for the Payee.	Identifier	Shared
ibt-060-1	3	0..1	Scheme identifier	If used, the identification scheme shall be chosen from the entries of the list published by the ISO/IEC 6523 maintenance agency.	Scheme	Shared
ibt-061	2	0..1	Payee legal registration identifier	An identifier issued by an official registrar that identifies the Payee as a legal entity or person.	Identifier	Shared

ID	Level	Card.	BusinessTerm	Description	Semantic Datatype	Section
ibt-061-1	3	0..1	Scheme identifier	If used, the identification scheme shall be chosen from the entries of the list published by the ISO/IEC 6523 maintenance agency.	Scheme	Shared
ibg-11	1	0..1	SELLER TAX REPRESENTATIVE PARTY	A group of business terms providing information about the Seller's tax representative.	Business term Group	
ibt-062	2	1..1	Seller tax representative name	The full name of the Seller's tax representative party.	Text	Aligned
ibt-063	2	1..1	Seller tax representative TAX identifier	The TAX identifier of the Seller's tax representative party.	Identifier	Aligned
ibt-063-1	2	0..1	Tax Scheme	A code indicating the type of tax	Scheme	
ibg-12	2	1..1	SELLER TAX REPRESENTATIVE POSTAL ADDRESS	A group of business terms providing information about the postal address for the tax representative party.	Business term Group	
ibt-064	3	0..1	Tax representative address line 1	The main address line in an address.	Text	Shared
ibt-065	3	0..1	Tax representative address line 2	An additional address line in an address that can be used to give further details supplementing the main line.	Text	Shared
ibt-164	3	0..1	Tax representative address line 3	An additional address line in an address that can be used to give further details supplementing the main line.	Text	Shared
ibt-066	3	0..1	Tax representative city	The common name of the city, town or village, where the tax representative address is located.	Text	Shared
ibt-067	3	0..1	Tax representative post code	The identifier for an addressable group of properties according to the relevant postal service.	Text	Shared
ibt-068	3	0..1	Tax representative country subdivision	The subdivision of a country.	Text	Shared
ibt-069	3	1..1	Tax representative country code	A code that identifies the country.	Code	Shared
ibg-13	1	0..1	DELIVERY INFORMATION	A group of business terms providing information about where and when the goods and services invoiced are delivered.	Business term Group	
ibt-070	2	0..1	Deliver to party name	The name of the party to which the goods and services are delivered.	Text	Shared
ibt-071	2	0..1	Deliver to location identifier	An identifier for the location at which the goods and services are delivered.	Identifier	Shared
ibt-071-1	3	0..1	Scheme identifier	If used, the identification scheme shall be chosen from the entries of the list	Scheme	Shared

ID	Level	Card.	BusinessTerm	Description	Semantic Datatype	Section
				published by the ISO/IEC 6523 maintenance agency.		
ibt-072	2	0..1	Actual delivery date	the date on which the supply of goods or services was made or completed.	Date	Shared
ibg-14	2	0..1	INVOICING PERIOD	A group of business terms providing information on the invoice period.	Business term Group	
ibt-073	3	0..1	Invoicing period start date	The date when the Invoice period starts.	Date	Shared
ibt-074	3	0..1	Invoicing period end date	The date when the Invoice period ends.	Date	Shared
ibg-15	2	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.	Business term Group	
ibt-075	3	0..1	Deliver to address line 1	The main address line in an address.	Text	Shared
ibt-076	3	0..1	Deliver to address line 2	An additional address line in an address that can be used to give further details supplementing the main line.	Text	Shared
ibt-165	3	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.	Text	Shared
ibt-077	3	0..1	Deliver to city	The common name of the city, town or village, where the deliver to address is located.	Text	Shared
ibt-078	3	0..1	Deliver to post code	The identifier for an addressable group of properties according to the relevant postal service.	Text	Shared
ibt-079	3	0..1	Deliver to country subdivision	The subdivision of a country.	Text	Shared
ibt-080	3	1..1	Deliver to country code	A code that identifies the country.	Code	Shared
ibg-16	1	0..n	PAYMENT INSTRUCTIONS	A group of business terms providing information about the payment.	Business term Group	
ibt-178	2	0..1	Payment Instructions ID	An identifier for the payment instructions.	Identifier	Aligned
ibt-081	2	1..1	Payment means type code	The means, expressed as code, for how a payment is expected to be or has been settled.	Code	Aligned
ibt-082	2	0..1	Payment means text	The means, expressed as text, for how a payment is expected to be or has been settled.	Text	Shared
ibt-083	2	0..n	Remittance information	A textual value used for payment routing or to establish a link between the payment and the Invoice.	Text	Aligned
ibt-083-1	3	0..1	Scheme identifier	The identification of the identification scheme. As example ABA	Code	Aligned
ibg-17	2	0..n	CREDIT TRANSFER	A group of business terms to specify credit transfer payments.	Business term Group	

ID	Level	Card.	BusinessTerm	Description	Semantic Datatype	Section
ibt-084	3	1..1	Payment account identifier	A unique identifier of the financial payment account, at a payment service provider, to which payment should be made.	Identifier	Shared
ibt-084-1	3	0..1	Scheme identifier	The identification of the identification scheme. As example IBAN	Code	Aligned
ibt-085	3	0..1	Payment account name	The name of the payment account, at a payment service provider, to which payment should be made.	Text	Shared
ibt-086	3	0..1	Payment service provider identifier	An identifier for the payment service provider where a payment account is located.	Identifier	Shared
ibg-34	3	0..1	PAYMENT ACCOUNT ADDRESS	The address of the financial institution or its branch that holds the payment account.	Business term Group	
ibt-169	4	0..1	Account address line 1	The main address line in an address.	Text	Aligned
ibt-170	4	0..1	Account address line 2	An additional address line in an address that can be used to give further details supplementing the main line.	Text	Aligned
ibt-171	4	0..1	Account city	The common name of the city, town or village, where the account address is located.	Text	Aligned
ibt-172	4	0..1	Account post code	The identifier for an addressable group of properties according to the relevant postal service.	Text	Aligned
ibt-173	4	0..1	Account country subdivision	The subdivision of a country.	Text	Aligned
ibt-174	4	0..1	Account address line 3	An additional address line in an address that can be used to give further details supplementing the main line.	Text	Aligned
ibt-175	4	0..1	Account country code	A code that identifies the country.	Code	Aligned
ibg-18	2	0..1	PAYMENT CARD INFORMATION	A group of business terms providing information about card used for payment contemporaneous with invoice issuance.	Business term Group	
ibt-087	3	1..1	Payment card primary account number	The Primary Account Number (PAN) of the card used for payment.	Text	Shared
ibt-088	3	0..1	Payment card holder name	The name of the payment card holder.	Text	Shared
ibg-19	2	0..1	DIRECT DEBIT	A group of business terms to specify a direct debit.	Business term Group	
ibt-089	3	0..1	Mandate reference identifier	Unique identifier assigned by the Payee for referencing the direct debit mandate.	Identifier	Shared
ibt-091	3	0..1	Debited account identifier	The account to be debited by the direct debit.	Identifier	Shared

ID	Level	Card.	BusinessTerm	Description	Semantic Datatype	Section
ibg-35	1	0..n	PAID AMOUNTS	The amount of the payment in the invoice currency.	Business term Group	
ibt-179	2	0..1	Payment identifier	An identifier that references the payment, such as bank transfer identifier.	Identifier	Aligned
ibt-180	2	1..1	Paid amount	The amount of the payment in the invoice currency.	Amount	Aligned
ibt-181	2	0..1	The date when the paid amount is debited to the invoice	The date when the prepaid amount was received by the seller.	Date	Aligned
ibt-182	2	0..1	Payment type	The type of the the payment.	Code	Aligned
ibg-20	1	0..n	DOCUMENT LEVEL ALLOWANCES	A group of business terms providing information about allowances applicable to the Invoice as a whole.	Business term Group	
ibt-092	2	1..1	Document level allowance amount	The amount of an allowance, without TAX.	Amount	Shared
ibt-093	2	0..1	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.	Amount	Shared
ibt-094	2	0..1	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.	Percent	Shared
ibt-095	2	1..1	Document level allowance TAX category code	A coded identification of what TAX category applies to the document level allowance.	Code	Aligned
ibt-096	2	0..1	Document level allowance TAX rate	The TAX rate, represented as percentage that applies to the document level allowance.	Percent	Aligned
ibt-096-1	3	0..1	Tax Scheme	A code indicating the type of tax	Scheme	
ibt-097	2	0..1	Document level allowance reason	The reason for the document level allowance, expressed as text.	Text	Shared
ibt-098	2	0..1	Document level allowance reason code	The reason for the document level allowance, expressed as a code.	Code	Shared
ibg-21	1	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.	Business term Group	
ibt-099	2	1..1	Document level charge amount	The amount of a charge, without TAX.	Amount	Shared
ibt-100	2	0..1	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.	Amount	Shared
ibt-101	2	0..1	Document level charge percentage	The percentage that may be used, in conjunction with the document level	Percent	Shared

ID	Level	Card.	BusinessTerm	Description	Semantic Datatype	Section
				charge base amount, to calculate the document level charge amount.		
ibt-102	2	1..1	Document level charge TAX category code	A coded identification of what TAX category applies to the document level charge.	Code	Aligned
ibt-103	2	0..1	Document level charge TAX rate	The TAX rate, represented as percentage that applies to the document level charge.	Percent	Aligned
ibt-103-1	3	0..1	Tax Scheme	A code indicating the type of tax	Scheme	
ibt-104	2	0..1	Document level charge reason	The reason for the document level charge, expressed as text.	Text	Shared
ibt-105	2	0..1	Document level charge reason code	The reason for the document level charge, expressed as a code.	Code	Shared
ibg-22	1	1..1	DOCUMENT TOTALS	A group of business terms providing the monetary totals for the Invoice.	Business term Group	
ibt-106	2	1..1	Sum of Invoice line net amount	Sum of all Invoice line net amounts in the Invoice.	Amount	Shared
ibt-107	2	0..1	Sum of allowances on document level	Sum of all allowances on document level in the Invoice.	Amount	Shared
ibt-108	2	0..1	Sum of charges on document level	Sum of all charges on document level in the Invoice.	Amount	Shared
ibt-109	2	1..1	Invoice total amount without TAX	The total amount of the Invoice without TAX.	Amount	Shared
ibt-110	2	0..1	Invoice total TAX amount	The total TAX amount for the Invoice.	Amount	Shared
ibt-111	2	0..1	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.	Amount	Aligned
ibt-112	2	1..1	Invoice total amount with TAX	The total amount of the Invoice with tax.	Amount	Shared
ibt-113	2	0..1	Paid amount	The sum of amounts which have been paid in advance.	Amount	Shared
ibt-114	2	0..1	Rounding amount	The amount to be added to the invoice total to round the amount to be paid.	Amount	Shared
ibt-115	2	1..1	Amount due for payment	The outstanding amount that is requested to be paid.	Amount	Shared
ibg-23	1	1..n	TAX BREAKDOWN	A group of business terms providing information about TAX breakdown by different categories, rates and exemption reasons	Business term Group	
ibt-116	2	1..1	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).	Amount	Aligned
ibt-117	2	1..1	TAX category tax amount	The total TAX amount for a given TAX category.	Amount	Aligned

ID	Level	Card.	BusinessTerm	Description	Semantic Datatype	Section
ibt-118	2	1..1	TAX category code	Coded identification of a TAX category.	Code	Aligned
ibt-118-1	3	0..1	Tax Scheme	A code indicating the type of tax	Scheme	
ibt-119	2	0..1	TAX category rate	The TAX rate, represented as percentage that applies for the relevant TAX category.	Percent	Aligned
ibt-120	2	0..1	TAX exemption reason text	A textual statement of the reason why the amount is exempted from TAX or why no TAX is being charged	Text	Aligned
ibt-121	2	0..1	TAX exemption reason code	A coded statement of the reason for why the amount is exempted from TAX.	Code	Aligned
ibg-24	1	0..n	ADDITIONAL SUPPORTING DOCUMENTS	A group of business terms providing information about additional supporting documents substantiating the claims made in the Invoice.	Business term Group	
ibt-122	2	1..1	Supporting document reference	An identifier of the supporting document.	Document Reference	Shared
ibt-123	2	0..1	Supporting document description	A description of the supporting document.	Text	Shared
ibt-124	2	0..1	External document location	The URL (Uniform Resource Locator) that identifies where the external document is located.	Text	Shared
ibt-125	2	0..1	Attached document	An attached document embedded as binary object or sent together with the invoice.	Binary Objects	Shared
ibt-125-1	3	1..1	Attached document Mime code	Allowed mime codes:\n- application/pdf\n- image/png\n- image/jpeg\n- text/csv\n- application/vnd.openxmlformats-officedocument.spreadsheetml.sheet\n- application/vnd.oasis.opendocument.spreadsheet	Scheme	Aligned
ibt-125-2	3	1..1	Attached document Filename	File name	Scheme	Shared
ibg-25	1	1..n	INVOICE LINE	A group of business terms providing information on individual Invoice lines.	Business term Group	
ibt-126	2	1..1	Invoice line identifier	A unique identifier for the individual line within the Invoice.	Identifier	Shared
ibt-127	2	0..1	Invoice line note	A textual note that gives unstructured information that is relevant to the Invoice line.	Text	Shared
ibt-128	2	0..1	Invoice line object identifier	An identifier for an object on which the invoice line is based, given by the Seller.	Identifier	Shared
ibt-128-1	3	0..1	Scheme identifier	If it may be not clear for the receiver what scheme is used for the identifier, a conditional scheme identifier should be used that shall be chosen from the UNTDID 1153 code list [6] entries.	Scheme	Shared

ID	Level	Card.	BusinessTerm	Description	Semantic Datatype	Section
ibt-188	2	0..1	Invoice line document identifier	An identifiers for a document that the invoice line refers to.	Document Reference	Aligned
ibt-189	2	0..1	Document type code	A code that qualifies the type of the document that is referenced.	Code	Aligned
ibt-129	2	1..1	Invoiced quantity	The quantity of items (goods or services) that is charged in the Invoice line.	Quantity	Shared
ibt-130	2	1..1	Invoiced quantity unit of measure code	The unit of measure that applies to the invoiced quantity.	Code	Shared
ibt-131	2	1..1	Invoice line net amount	The total amount of the Invoice line.	Amount	Shared
ibt-132	2	0..1	Referenced purchase order line reference	An identifier for a referenced line within a purchase order, issued by the Buyer.	Document Reference	Shared
ibt-183	2	0..1	Order reference	An identifier for a referenced purchase order, issued by the Buyer.	Document Reference	Aligned
ibt-184	2	0..1	Despatch advice reference	An identifier for a referenced despatch advice.	Document Reference	Aligned
ibt-133	2	0..1	Invoice line Buyer accounting reference	A textual value that specifies where to book the relevant data into the Buyer's financial accounts.	Text	Shared
ibg-26	2	0..1	INVOICE LINE PERIOD	A group of business terms providing information about the period relevant for the Invoice line.	Business term Group	
ibt-134	3	0..1	Invoice line period start date	The date when the Invoice period for this Invoice line starts.	Date	Shared
ibt-135	3	0..1	Invoice line period end date	The date when the Invoice period for this Invoice line ends.	Date	Shared
ibg-27	2	0..n	INVOICE LINE ALLOWANCES	A group of business terms providing information about allowances applicable to the individual Invoice line.	Business term Group	
ibt-136	3	1..1	Invoice line allowance amount	The amount of an allowance, without TAX.	Amount	Shared
ibt-137	3	0..1	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.	Amount	Shared
ibt-138	3	0..1	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.	Percent	Shared
ibt-139	3	0..1	Invoice line allowance reason	The reason for the Invoice line allowance, expressed as text.	Text	Shared
ibt-140	3	0..1	Invoice line allowance reason code	The reason for the Invoice line allowance, expressed as a code.	Code	Shared

ID	Level	Card.	BusinessTerm	Description	Semantic Datatype	Section
ibg-28	2	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.	Business term Group	
ibt-141	3	1..1	Invoice line charge amount	The amount of a charge, without TAX.	Amount	Shared
ibt-142	3	0..1	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.	Amount	Shared
ibt-143	3	0..1	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.	Percent	Shared
ibt-144	3	0..1	Invoice line charge reason	The reason for the Invoice line charge, expressed as text.	Text	Shared
ibt-145	3	0..1	Invoice line charge reason code	The reason for the Invoice line charge, expressed as a code.	Code	Shared
ibg-29	2	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.	Business term Group	
ibt-146	3	1..1	Item net price	The price of an item, exclusive of TAX, after subtracting item price discount.	Unit Price Amount	Shared
ibt-147	3	0..1	Item price discount	The total discount subtracted from the Item gross price to calculate the Item net price.	Unit Price Amount	Shared
ibt-148	3	0..1	Item gross price	The unit price, exclusive of TAX, before subtracting Item price discount.	Unit Price Amount	Shared
ibt-149	3	0..1	Item price base quantity	The number of item units to which the price applies.	Quantity	Shared
ibt-150	3	0..1	Item price base quantity unit of measure code	The unit of measure that applies to the Item price base quantity.	Code	Shared
ibg-30	2	1..n	LINE TAX INFORMATION	A group of business terms providing information about the TAX applicable for the goods and services invoiced on the Invoice line.	Business term Group	Aligned
ibt-151	3	1..1	Invoiced item TAX category code	The TAX category code for the invoiced item.	Code	Aligned
ibt-152	3	0..1	Invoiced item TAX rate	The TAX rate, represented as percentage that applies to the invoiced item.	Percent	Aligned
ibt-185	3	0..1	TAX exemption reason code	A coded statement of the reason for why the line amount is exempted from TAX.	Code	Aligned
ibt-186	3	0..1	TAX exemption reason text	A textual statement of the reason why the line amount is exempted from TAX or why no TAX is being charged	Text	Aligned

ID	Level	Card.	BusinessTerm	Description	Semantic Datatype	Section
ibt-166	3	0..1	Unit TAX	A TAX amount that applied to each item unit.	Amount	Aligned
ibt-167	3	0..1	Tax Scheme	A code indicating the type of tax	Scheme	Aligned
ibg-31	2	1..1	ITEM INFORMATION	A group of business terms providing information about the goods and services invoiced.	Business term Group	
ibt-153	3	1..1	Item name	A name for an item.	Text	Shared
ibt-154	3	0..n	Item description	A description for an item.	Text	Shared
ibt-155	3	0..1	Item Seller's identifier	An identifier, assigned by the Seller, for the item.	Identifier	Shared
ibt-156	3	0..1	Item Buyer's identifier	An identifier, assigned by the Buyer, for the item.	Identifier	Shared
ibt-157	3	0..1	Item standard identifier	An item identifier based on a registered scheme.	Identifier	Shared
ibt-157-1	4	1..1	Scheme identifier	The identification scheme shall be identified from the entries of the list published by the ISO/IEC 6523 maintenance agency.	Scheme	Shared
ibt-158	3	0..n	Item classification identifier	A code for classifying the item by its type or nature.	Identifier	Shared
ibt-158-1	4	1..1	Scheme identifier	The identification scheme shall be chosen from the entries in UNTDID 7143 [6].	Scheme	Shared
ibt-158-2	4	0..1	Scheme version identifier		Scheme	Shared
ibt-159	3	0..1	Item country of origin	The code identifying the country from which the item originates.	Code	Shared
ibg-32	3	0..n	ITEM ATTRIBUTES	A group of business terms providing information about properties of the goods and services invoiced.	Business term Group	
ibt-160	4	1..1	Item attribute name	The name of the attribute or property of the item.	Text	Shared
ibt-161	4	1..1	Item attribute value	The value of the attribute or property of the item.	Text	Shared

5 Syntax binding

5.1 Syntax binding to UBL 2.1

Syntax binding procedure follows mapping specified in CEN/TS 16931-3-2. UBL 2.1 is rehistered as ISO/IEC 19845:2015.

5.2 Mapping the Invoice model

5.2.1 Semantic model to UBL Invoice syntax elements mapping

Table 32 shows the UBL syntax binding for the PINT semantic data model.

NOTE 1: Business terms used in the table below covers both invoice and credit notes. The tag names are correct according to the UBL Invoice and UBL Credit note schema.

NOTE 2: The table below contains spaces in XPath to make them easier to read. Make sure to remove any spaces before use.

Table 32 — Semantic model to UBL Invoice syntax elements mapping

ID	Level	Card.	Business Term	UBL syntax XPath
ibt-001	1	1..1	Invoice number	/ (Invoice CreditNote) / cbc:ID
ibt-002	1	1..1	Invoice issue date	/ (Invoice CreditNote) / cbc:IssueDate
ibt-168	1	0..1	Invoice issue time	/ (Invoice CreditNote) / cbc:IssueTime
ibt-003	1	1..1	Invoice type code	(/Invoice/ cbc:InvoiceTypeCode /CreditNote/ cbc:CreditNoteTypeCode)
ibt-005	1	1..1	Invoice currency code	/ (Invoice CreditNote) / cbc:DocumentCurrencyCode
ibt-006	1	0..1	Tax accounting currency	/ (Invoice CreditNote) / cbc:TaxCurrencyCode
ibt-007	1	0..1	TAX point date	/ (Invoice CreditNote) / cbc:TaxPointDate
ibt-008	1	0..1	TAX point date code	/ (Invoice CreditNote) / cac:InvoicePeriod/ cbc:DescriptionCode
ibt-009	1	0..1	Payment due date	/ (Invoice CreditNote) / cbc:DueDate
ibt-010	1	0..1	Buyer reference	/ (Invoice CreditNote) / cbc:BuyerReference
ibt-011	1	0..1	Project reference	/ (Invoice CreditNote) / cac:ProjectReference/ cbc:ID
ibt-012	1	0..1	Contract reference	/ (Invoice CreditNote) / cac:ContractDocumentReference/ cbc:ID
ibt-013	1	0..1	Purchase order reference	/ (Invoice CreditNote) / cac:OrderReference/ cbc:ID
ibt-014	1	0..1	Sales order reference	/ (Invoice CreditNote) / cac:OrderReference/ cbc:SalesOrderID
ibt-015	1	0..1	Receiving advice reference	/ (Invoice CreditNote) / cac:ReceiptDocumentReference/ cbc:ID
ibt-016	1	0..n	Despatch advice reference	/ (Invoice CreditNote) / cac:DespatchDocumentReference/ cbc:ID
ibt-017	1	0..1	Tender or lot reference	/ (Invoice CreditNote) / cac:OriginatorDocumentReferenc/ cbc:ID
ibt-018	1	0..1	Invoiced object identifier	/ (Invoice CreditNote) / cac:AdditionalDocumentReference[cbc:D ocumentTypeCode = '130'] / cbc:ID
ibt-018-1	2	0..1	The identification scheme identifier of the Invoiced object identifier	/ (Invoice CreditNote) / cac:AdditionalDocumentReference[cbc:DocumentTyp eCode = '130'] / cbc:ID/ @schemeID
ibt-019	1	0..1	Buyer accounting reference	/ (Invoice CreditNote) / cbc:AccountingCost
ibg-33	1	0..n	INVOICE TERMS	/ (Invoice CreditNote) / cac:PaymentTerms
ibt-020	2	0..1	Payment terms	/ (Invoice CreditNote) / cac:PaymentTerms/ cbc:Note
ibt-187	2	0..1	Terms payment instructions ID	/ (Invoice CreditNote) / cac:PaymentTerms/ cbc:PaymentMeansID
ibt-176	2	0..1	Terms amount	/ (Invoice CreditNote) / cac:PaymentTerms/ cbc:Amount
ibt-177	2	0..1	Terms installment due date	/ (Invoice CreditNote) / cac:PaymentTerms/ cbc:InstallmentDueDate
ibg-01	1	0..n	INVOICE NOTE	

ID	Level	Card.	Business Term	UBL syntax XPath
ibt-021	2	0..1	Invoice note subject code	/ (Invoice CreditNote) / cbc:Note
ibt-022	2	0..1	Invoice note	/ (Invoice CreditNote) / cbc:Note
ibg-02	1	1..1	PROCESS CONTROL	
ibt-023	2	0..1	Business process type (Profile ID)	/ (Invoice CreditNote) / cbc:ProfileID
ibt-024	2	1..1	Specification identifier (Customization ID)	/ (Invoice CreditNote) / cbc:CustomizationID
ibg-03	1	0..n	PRECEDING INVOICE REFERENCE	/ (Invoice CreditNote) / cac:BillingReference
ibt-025	2	1..1	Preceding Invoice reference	/ (Invoice CreditNote) / cac:BillingReference / cac:InvoiceDocumentReference / cbc:ID
ibt-026	2	0..1	Preceding Invoice issue date	/ (Invoice CreditNote) / cac:BillingReference / cac:InvoiceDocumentReference / cbc:IssueDate
ibg-04	1		SELLER	/ (Invoice CreditNote) / cac:AccountingSupplierParty
ibt-027	2	1..1	Seller name	/ (Invoice CreditNote) / cac:AccountingSupplierParty / cac:Party / cac:PartyLegalEntity / cbc:RegistrationName
ibt-028	2	0..1	Seller trading name	/ (Invoice CreditNote) / cac:AccountingSupplierParty / cac:Party / cac:PartyName / cbc:Name
ibt-029	2	0..n	Seller identifier	/ (Invoice CreditNote) / cac:AccountingSupplierParty / cac:Party / cac:PartyIdentification / cbc:ID
ibt-090	3	0..1	Bank assigned creditor identifier	/ (Invoice CreditNote) / cac:AccountingSupplierParty / cac:Party / cac:PartyIdentification / cbc:ID
ibt-029-1	3	0..1	Scheme identifier	/ (Invoice CreditNote) / cac:AccountingSupplierParty / cac:Party / cac:PartyIdentification / cbc:ID / @schemeID
ibt-090-1	4	0..1	Scheme identifier	/ (Invoice CreditNote) / cac:AccountingSupplierParty / cac:Party / cac:PartyIdentification / cbc:ID / @schemeID
ibt-030	2	0..1	Seller legal registration identifier	/ (Invoice CreditNote) / cac:AccountingSupplierParty / cac:Party / cac:PartyLegalEntity / cbc:CompanyID
ibt-030-1	3	0..1	Scheme identifier	/ (Invoice CreditNote) / cac:AccountingSupplierParty / cac:Party / cac:PartyLegalEntity / cbc:CompanyID / @schemeID
ibt-031	2	0..1	Seller TAX identifier	/ (Invoice CreditNote) / cac:AccountingSupplierParty / cac:Party / cac:PartyTaxScheme / cbc:CompanyID
ibt-032	2	0..1	Seller TAX registration identifier	/ (Invoice CreditNote) / cac:AccountingSupplierParty / cac:Party / cac:PartyTaxScheme / cbc:CompanyID
ibt-032a	2	0..1	Tax Scheme	/ (Invoice CreditNote) / cac:AccountingSupplierParty / cac:Party / cac:PartyTaxScheme / cac:TaxScheme / cbc:ID

ID	Level	Card.	Business Term	UBL syntax XPath
ibt-033	2	0..1	Seller additional legal information	/ (Invoice CreditNote) / cac:AccountingSupplierParty/ cac:Party/ cac:PartyLegalEntity/ cbc:CompanyLegalForm
ibt-034	2	0..1	Seller electronic address	/ (Invoice CreditNote) / cac:AccountingSupplierParty/ cac:Party/ cbc:EndpointID
ibt-034-1	3	1..1	Scheme identifier	/ (Invoice CreditNote) / cac:AccountingSupplierParty/ cac:Party/ cbc:EndpointID/ @schemeID
ibg-05	2	1..1	SELLER POSTAL ADDRESS	/ (Invoice CreditNote) / cac:AccountingSupplierParty/ cac:Party/ cac:PostalAddress
ibt-035	3	0..1	Seller address line 1	/ (Invoice CreditNote) / cac:AccountingSupplierParty/ cac:Party/ cac:PostalAddress/ cbc:StreetName
ibt-036	3	0..1	Seller address line 2	/ (Invoice CreditNote) / cac:AccountingSupplierParty/ cac:Party/ cac:PostalAddress/ cbc:AdditionalStreetName
ibt-162	3	0..1	Seller address line 3	/ (Invoice CreditNote) / cac:AccountingSupplierParty/ cac:Party/ cac:PostalAddress/ cac:AddressLine/ cbc:Line
ibt-037	3	0..1	Seller city	/ (Invoice CreditNote) / cac:AccountingSupplierParty/ cac:Party/ cac:PostalAddress/ cbc:CityName
ibt-038	3	0..1	Seller post code	/ (Invoice CreditNote) / cac:AccountingSupplierParty/ cac:Party/ cac:PostalAddress/ cbc:PostalZone
ibt-039	3	0..1	Seller country subdivision	/ (Invoice CreditNote) / cac:AccountingSupplierParty/ cac:Party/ cac:PostalAddress/ cbc:CountrySubentity
ibt-040	3	1..1	Seller country code	/ (Invoice CreditNote) / cac:AccountingSupplierParty/ cac:Party/ cac:PostalAddress/ cac:Country/ cbc:IdentificationCode
ibg-06	2	0..1	SELLER CONTACT	/ (Invoice CreditNote) / cac:AccountingSupplierParty/ cac:Party/ cac:Contact
ibt-041	3	0..1	Seller contact point	/ (Invoice CreditNote) / cac:AccountingSupplierParty/ cac:Party/ cac:Contact/ cbc:Name
ibt-042	3	0..1	Seller contact telephone number	/ (Invoice CreditNote) / cac:AccountingSupplierParty/ cac:Party/ cac:Contact/ cbc:Telephone
ibt-043	3	0..1	Seller contact email address	/ (Invoice CreditNote) / cac:AccountingSupplierParty/ cac:Party/ cac:Contact/ cbc:ElectronicMail
ibg-07	1	1..1	BUYER	/ (Invoice CreditNote) / cac:AccountingCustomerParty
ibt-044	2	1..1	Buyer name	/ (Invoice CreditNote) / cac:AccountingCustomerParty/ cac:Party/ cac:PartyLegalEntity/ cbc:RegistrationName

ID	Level	Card.	Business Term	UBL syntax XPath
ibt-045	2	0..1	Buyer trading name	/ (Invoice CreditNote)/ cac:AccountingCustomerParty/ cac:Party/ cac:PartyName/ cbc:Name
ibt-046	2	0..n	Buyer identifier	/ (Invoice CreditNote)/ cac:AccountingCustomerParty/ cac:Party/ cac:PartyIdentification/ cbc:ID
ibt-046-1	3	0..1	Scheme identifier	/ (Invoice CreditNote)/ cac:AccountingCustomerParty/ cac:Party/ cac:PartyIdentification/ cbc:ID/ @schemeID
ibt-047	2	0..1	Buyer legal registration identifier	/ (Invoice CreditNote)/ cac:AccountingCustomerParty/ cac:Party/ cac:PartyLegalEntity/ cbc:CompanyID
ibt-047-1	3	0..1	Scheme identifier	/ (Invoice CreditNote)/ cac:AccountingCustomerParty/ cac:Party/ cac:PartyLegalEntity/ cbc:CompanyID/ @schemeID
ibt-048	2	0..1	Buyer TAX identifier	/ (Invoice CreditNote)/ cac:AccountingCustomerParty/ cac:Party/ cac:PartyTaxScheme/ cbc:CompanyID
ibt-048-1	3	0..1	Tax Scheme	/ (Invoice CreditNote)/ cac:AccountingCustomerParty/ cac:Party/ cac:PartyTaxScheme/ cac:TaxScheme/ cbc:ID
ibt-049	2	0..1	Buyer electronic address	/ (Invoice CreditNote)/ cac:AccountingCustomerParty/ cac:Party/ cbc:EndpointID
ibt-049-1	3	1..1	Scheme identifier	/ (Invoice CreditNote)/ cac:AccountingCustomerParty/ cac:Party/ cbc:EndpointID/ @schemeID
ibg-08	2	1..1	BUYER POSTAL ADDRESS	/ (Invoice CreditNote)/ cac:AccountingCustomerParty/ cac:Party/ cac:PostalAddress
ibt-050	3	0..1	Buyer address line 1	/ (Invoice CreditNote)/ cac:AccountingCustomerParty/ cac:Party/ cac:PostalAddress/ cbc:StreetName
ibt-051	3	0..1	Buyer address line 2	/ (Invoice CreditNote)/ cac:AccountingCustomerParty/ cac:Party/ cac:PostalAddress/ cbc:AdditionalStreetName
ibt-163	3	0..1	Buyer address line 3	/ (Invoice CreditNote)/ cac:AccountingCustomerParty/ cac:Party/ cac:PostalAddress/ cac:AddressLine/ cbc:Line
ibt-052	3	0..1	Buyer city	/ (Invoice CreditNote)/ cac:AccountingCustomerParty/ cac:Party/ cac:PostalAddress/ cbc:CityName
ibt-053	3	0..1	Buyer post code	/ (Invoice CreditNote)/ cac:AccountingCustomerParty/ cac:Party/ cac:PostalAddress/ cbc:PostalZone
ibt-054	3	0..1	Buyer country subdivision	/ (Invoice CreditNote)/ cac:AccountingCustomerParty/ cac:Party/ cac:PostalAddress/ cbc:CountrySubentity

ID	Level	Card.	Business Term	UBL syntax XPath
ibt-055	3	1..1	Buyer country code	/ (Invoice CreditNote) / cac:AccountingCustomerParty/ cac:Party/ cac:PostalAddress/ cac:Country/ cbc:IdentificationCode
ibg-09	2	0..1	BUYER CONTACT	/ (Invoice CreditNote) / cac:AccountingCustomerParty/ cac:Party/ cac:Contact
ibt-056	3	0..1	Buyer contact point	/ (Invoice CreditNote) / cac:AccountingCustomerParty/ cac:Party/ cac:Contact/ cbc:Name
ibt-057	3	0..1	Buyer contact telephone number	/ (Invoice CreditNote) / cac:AccountingCustomerParty/ cac:Party/ cac:Contact/ cbc:Telephone
ibt-058	3	0..1	Buyer contact email address	/ (Invoice CreditNote) / cac:AccountingCustomerParty/ cac:Party/ cac:Contact/ cbc:ElectronicMail
ibg-10	1	0..1	PAYEE	/ (Invoice CreditNote) / cac:PayeeParty
ibt-059	2	1..1	Payee name	/ (Invoice CreditNote) / cac:PayeeParty/ cac:PartyName/ cbc:Name
ibt-060	2	0..1	Payee identifier	/ (Invoice CreditNote) / cac:PayeeParty/ cac:PartyIdentification/ cbc:ID
ibt-060-1	3	0..1	Scheme identifier	/ (Invoice CreditNote) / cac:PayeeParty/ cac:PartyIdentification/ cbc:ID/ @schemeID
ibt-061	2	0..1	Payee legal registration identifier	/ (Invoice CreditNote) / cac:PayeeParty/ cac:PartyLegalEntity/ cbc:CompanyID
ibt-061-1	3	0..1	Scheme identifier	/ (Invoice CreditNote) / cac:PayeeParty/ cac:PartyLegalEntity/ cbc:CompanyID/ @schemeID
ibg-11	1	0..1	SELLER TAX REPRESENTATIVE PARTY	/ (Invoice CreditNote) / cac:TaxRepresentativeParty
ibt-062	2	1..1	Seller tax representative name	/ (Invoice CreditNote) / cac:TaxRepresentativeParty/ cac:PartyName/ cbc:Name
ibt-063	2	1..1	Seller tax representative TAX identifier	/ (Invoice CreditNote) / cac:TaxRepresentativeParty/ cac:PartyTaxScheme/ cbc:CompanyID
ibt-063-1	2	0..1	Tax Scheme	/ (Invoice CreditNote) / cac:TaxRepresentativeParty/ cac:PartyTaxScheme/ cac:TaxScheme/ cbc:ID
ibg-12	2	1..1	SELLER TAX REPRESENTATIVE POSTAL ADDRESS	/ (Invoice CreditNote) / cac:TaxRepresentativeParty/ cac:PostalAddress
ibt-064	3	0..1	Tax representative address line 1	/ (Invoice CreditNote) / cac:TaxRepresentativeParty/ cac:PostalAddress/ cbc:StreetName
ibt-065	3	0..1	Tax representative address line 2	/ (Invoice CreditNote) / cac:TaxRepresentativeParty/ cac:PostalAddress/ cbc:AdditionalStreetName
ibt-164	3	0..1	Tax representative address line 3	/ (Invoice CreditNote) / cac:TaxRepresentativeParty/ cac:PostalAddress/ cac:AddressLine/ cbc:Line
ibt-066	3	0..1	Tax representative city	/ (Invoice CreditNote) / cac:TaxRepresentativeParty/ cac:PostalAddress/ cbc:CityName
ibt-067	3	0..1	Tax representative post code	/ (Invoice CreditNote) / cac:TaxRepresentativeParty/ cac:PostalAddress/ cbc:PostalZone

ID	Level	Card.	Business Term	UBL syntax XPath
ibt-068	3	0..1	Tax representative country subdivision	/ (Invoice CreditNote)/ cac:TaxRepresentativeParty/ cac:PostalAddress/ cbc:CountrySubentity
ibt-069	3	1..1	Tax representative country code	/ (Invoice CreditNote)/ cac:TaxRepresentativeParty/ cac:PostalAddress/ cac:Country/ cbc:IdentificationCode
ibg-13	1	0..1	DELIVERY INFORMATION	/ (Invoice CreditNote)/ cac:Delivery
ibt-070	2	0..1	Deliver to party name	/ (Invoice CreditNote)/ cac:Delivery/ cac:DeliveryParty/ cac:PartyName/ cbc:Name
ibt-071	2	0..1	Deliver to location identifier	/ (Invoice CreditNote)/ cac:Delivery/ cac:DeliveryLocation/ cbc:ID
ibt-071-1	3	0..1	Scheme identifier	/ (Invoice CreditNote)/ cac:Delivery/ cac:DeliveryLocation/ cbc:ID/ @schemeID
ibt-072	2	0..1	Actual delivery date	/ (Invoice CreditNote)/ cac:Delivery/ cbc:ActualDeliveryDate
ibg-14	2	0..1	INVOICING PERIOD	/ (Invoice CreditNote)/ cac:InvoicePeriod
ibt-073	3	0..1	Invoicing period start date	/ (Invoice CreditNote)/ cac:InvoicePeriod/ cbc:StartDate
ibt-074	3	0..1	Invoicing period end date	/ (Invoice CreditNote)/ cac:InvoicePeriod/ cbc:EndDate
ibg-15	2	0..1	DELIVER TO ADDRESS	/ (Invoice CreditNote)/ cac:Delivery/ cac:DeliveryLocation/ cac:Address
ibt-075	3	0..1	Deliver to address line 1	/ (Invoice CreditNote)/ cac:Delivery/ cac:DeliveryLocation/ cac:Address/ cbc:StreetName
ibt-076	3	0..1	Deliver to address line 2	/ (Invoice CreditNote)/ cac:Delivery/ cac:DeliveryLocation/ cac:Address/ cbc:AdditionalStreetName
ibt-165	3	0..1	Deliver to address line 3	/ (Invoice CreditNote)/ cac:Delivery/ cac:DeliveryLocation/ cac:Address/ cac:AddressLine/ cbc:Line
ibt-077	3	0..1	Deliver to city	/ (Invoice CreditNote)/ cac:Delivery/ cac:DeliveryLocation/ cac:Address/ cbc:CityName
ibt-078	3	0..1	Deliver to post code	/ (Invoice CreditNote)/ cac:Delivery/ cac:DeliveryLocation/ cac:Address/ cbc:PostalZone
ibt-079	3	0..1	Deliver to country subdivision	/ (Invoice CreditNote)/ cac:Delivery/ cac:DeliveryLocation/ cac:Address/ cbc:CountrySubentity
ibt-080	3	1..1	Deliver to country code	/ (Invoice CreditNote)/ cac:Delivery/ cac:DeliveryLocation/ cac:Address/ cac:Country/ cbc:IdentificationCode
ibg-16	1	0..n	PAYMENT INSTRUCTIONS	/ (Invoice CreditNote)/ cac:PaymentMeans
ibt-178	2	0..1	Payment Instructions ID	/ (Invoice CreditNote)/ cac:PaymentMeans/ cbc:ID
ibt-081	2	1..1	Payment means type code	/ (Invoice CreditNote)/ cac:PaymentMeans/ cbc:PaymentMeansCode
ibt-082	2	0..1	Payment means text	/ (Invoice CreditNote)/ cac:PaymentMeans/ cbc:PaymentMeansCode/ @Name
ibt-083	2	0..n	Remittance information	/ (Invoice CreditNote)/ cac:PaymentMeans/ cbc:PaymentID

ID	Level	Card.	Business Term	UBL syntax XPath
ibt-083-1	3	0..1	Scheme identifier	/ (Invoice CreditNote) / cac:PaymentMeans / cbc:PaymentID / @SchemeID
ibg-17	2	0..n	CREDIT TRANSFER	/ (Invoice CreditNote) / cac:PaymentMeans / cac:PayeeFinancialAccount
ibt-084	3	1..1	Payment account identifier	/ (Invoice CreditNote) / cac:PaymentMeans / cac:PayeeFinancialAccount / cbc:ID
ibt-084-1	3	0..1	Scheme identifier	/ (Invoice CreditNote) / cac:PaymentMeans / cac:PayeeFinancialAccount / cbc:ID / @SchemeID
ibt-085	3	0..1	Payment account name	/ (Invoice CreditNote) / cac:PaymentMeans / cac:PayeeFinancialAccount / cbc:Name
ibt-086	3	0..1	Payment service provider identifier	/ (Invoice CreditNote) / cac:PaymentMeans / cac:PayeeFinancialAccount / cac:FinancialInstitutionBranch / cbc:ID
ibg-34	3	0..1	ADDRESS	/ (Invoice CreditNote) / cac:PaymentMeans / cac:PayeeFinancialAccount / cac:FinancialInstitutionBranch / cac:Address
ibt-169	4	0..1	Account address line 1	/ (Invoice CreditNote) / cac:PaymentMeans / cac:PayeeFinancialAccount / cac:FinancialInstitutionBranch / cac:Address / cbc:StreetName
ibt-170	4	0..1	Account address line 2	/ (Invoice CreditNote) / cac:PaymentMeans / cac:PayeeFinancialAccount / cac:FinancialInstitutionBranch / cac:Address / cbc:AdditionalStreetName
ibt-171	4	0..1	Account city	/ (Invoice CreditNote) / cac:PaymentMeans / cac:PayeeFinancialAccount / cac:FinancialInstitutionBranch / cac:Address / cbc:CityName
ibt-172	4	0..1	Account post code	/ (Invoice CreditNote) / cac:PaymentMeans / cac:PayeeFinancialAccount / cac:FinancialInstitutionBranch / cac:Address / cbc:PostalZone
ibt-173	4	0..1	Account country subdivision	/ (Invoice CreditNote) / cac:PaymentMeans / cac:PayeeFinancialAccount / cac:FinancialInstitutionBranch / cac:Address / cbc:CountrySubentity
ibt-174	4	0..1	Account address line 3	/ (Invoice CreditNote) / cac:PaymentMeans / cac:PayeeFinancialAccount / cac:FinancialInstitutionBranch / cac:Address / cac:AddressLine / cbc:Line
ibt-175	4	0..1	Account country code	/ (Invoice CreditNote) / cac:PaymentMeans / cac:PayeeFinancialAccount / cac:FinancialInstitutionBranch / cac:Address / cac:Country / cbc:IdentificationCode
ibg-18	2	0..1	PAYMENT CARD INFORMATION	/ (Invoice CreditNote) / cac:PaymentMeans / cac:CardAccount
ibt-087	3	1..1	Payment card primary account number	/ (Invoice CreditNote) / cac:PaymentMeans / cac:CardAccount / cbc:PrimaryAccountNumberID
ibt-088	3	0..1	Payment card holder name	/ (Invoice CreditNote) / cac:PaymentMeans / cac:CardAccount / cbc:HolderName

ID	Level	Card.	Business Term	UBL syntax XPath
ibg-19	2	0..1	DIRECT DEBIT	/ (Invoice CreditNote) / cac:PaymentMeans / cac:PaymentMandate
ibt-089	3	0..1	Mandate reference identifier	/ (Invoice CreditNote) / cac:PaymentMeans / cac:PaymentMandate / cbc:ID
ibt-091	3	0..1	Debited account identifier	/ (Invoice CreditNote) / cac:PaymentMeans / cac:PaymentMandate / cac:PayerFinancialAccount / cbc:ID
ibg-35	1	0..n	PAID AMOUNTS	/ (Invoice CreditNote) / cac:PrepaidPayment
ibt-179	2	0..1	Payment identifier	/ (Invoice CreditNote) / cac:PrepaidPayment / cbc:ID
ibt-180	2	1..1	Paid amount	/ (Invoice CreditNote) / cac:PrepaidPayment / cbc:PaidAmount
ibt-181	2	0..1	The date when the paid amount is debited to the invoice	/ (Invoice CreditNote) / cac:PrepaidPayment / cbc:ReceivedDate
ibt-182	2	0..1	Payment type	/ (Invoice CreditNote) / cac:PrepaidPayment / cbc:InstructionID
ibg-20	1	0..n	DOCUMENT LEVEL ALLOWANCES	/ (Invoice CreditNote) / cac:AllowanceCharge [cbc:ChargeIndicator = false()]
ibt-092	2	1..1	Document level allowance amount	/ (Invoice CreditNote) / cac:AllowanceCharge [cbc:ChargeIndicator = false()] / cbc:Amount
ibt-093	2	0..1	Document level allowance base amount	/ (Invoice CreditNote) / cac:AllowanceCharge [cbc:ChargeIndicator = false()] / cbc:BaseAmount
ibt-094	2	0..1	Document level allowance percentage	/ (Invoice CreditNote) / cac:AllowanceCharge [cbc:ChargeIndicator = false()] / cbc:MultiplierFactorNumeric
ibt-095	2	1..1	Document level allowance TAX category code	/ (Invoice CreditNote) / cac:AllowanceCharge [cbc:ChargeIndicator = false()] / cac:TaxCategory / cbc:ID
ibt-096	2	0..1	Document level allowance TAX rate	/ (Invoice CreditNote) / cac:AllowanceCharge [cbc:ChargeIndicator = false()] / cac:TaxCategory / cbc:Percent
ibt-096-1	3	0..1	Tax Scheme	/ (Invoice CreditNote) / cac:AllowanceCharge [cbc:ChargeIndicator = false()] / cac:TaxCategory / cac:TaxScheme / cbc:ID
ibt-097	2	0..1	Document level allowance reason	/ (Invoice CreditNote) / cac:AllowanceCharge [cbc:ChargeIndicator = false()] / cbc:AllowanceChargeReason
ibt-098	2	0..1	Document level allowance reason code	/ (Invoice CreditNote) / cac:AllowanceCharge [cbc:ChargeIndicator = false()] / cbc:AllowanceChargeReasonCode
ibg-21	1	0..n	DOCUMENT LEVEL CHARGES	/ (Invoice CreditNote) / cac:AllowanceCharge [cbc:ChargeIndicator = true()]
ibt-099	2	1..1	Document level charge amount	/ (Invoice CreditNote) / cac:AllowanceCharge [cbc:ChargeIndicator = true()] / cbc:Amount

ID	Level	Card.	Business Term	UBL syntax XPath
ibt-100	2	0..1	Document level charge base amount	<code>/ (Invoice CreditNote) / cac:AllowanceCharge[cbc:ChargeIndicator = true()]/ cbc:BaseAmount</code>
ibt-101	2	0..1	Document level charge percentage	<code>/ (Invoice CreditNote) / cac:AllowanceCharge[cbc:ChargeIndicator = true()]/ cbc:MultiplierFactorNumeric</code>
ibt-102	2	1..1	Document level charge TAX category code	<code>/ (Invoice CreditNote) / cac:AllowanceCharge[cbc:ChargeIndicator = true()]/ cac:TaxCategory/ cbc:ID</code>
ibt-103	2	0..1	Document level charge TAX rate	<code>/ (Invoice CreditNote) / cac:AllowanceCharge[cbc:ChargeIndicator = true()]/ cac:TaxCategory/ cbc:Percent</code>
ibt-103-1	3	0..1	Tax Scheme	<code>/ (Invoice CreditNote) / cac:AllowanceCharge[cbc:ChargeIndicator = true()]/ cac:TaxCategory/ cac:TaxScheme/ cbc:ID</code>
ibt-104	2	0..1	Document level charge reason	<code>/ (Invoice CreditNote) / cac:AllowanceCharge[cbc:ChargeIndicator = true()]/ cbc:AllowanceChargeReason</code>
ibt-105	2	0..1	Document level charge reason code	<code>/ (Invoice CreditNote) / cac:AllowanceCharge[cbc:ChargeIndicator = true()]/ cbc:AllowanceChargeReasonCode</code>
ibg-22	1	1..1	DOCUMENT TOTALS	<code>/ (Invoice CreditNote) / cac:LegalMonetaryTotal</code>
ibt-106	2	1..1	Sum of Invoice line net amount	<code>/ (Invoice CreditNote) / cac:LegalMonetaryTotal/ cbc:LineExtensionAmount</code>
ibt-107	2	0..1	Sum of allowances on document level	<code>/ (Invoice CreditNote) / cac:LegalMonetaryTotal/ cbc:AllowanceTotalAmount</code>
ibt-108	2	0..1	Sum of charges on document level	<code>/ (Invoice CreditNote) / cac:LegalMonetaryTotal/ cbc:ChargeTotalAmount</code>
ibt-109	2	1..1	Invoice total amount without TAX	<code>/ (Invoice CreditNote) / cac:LegalMonetaryTotal/ cbc:TaxExclusiveAmount</code>
ibt-110	2	0..1	Invoice total TAX amount	<code>/ (Invoice CreditNote) / cac:TaxTotal/ cbc:TaxAmount[@currencyID=/(Invoice CreditNote)/ cbc:DocumentCurrencyCode/ text()]</code>
ibt-111	2	0..1	Invoice total TAX amount in accounting currency	<code>/ (Invoice CreditNote) / cac:TaxTotal/ cbc:TaxAmount[@currencyID=/(Invoice CreditNote)/ cbc:TaxCurrencyCode/ text()]</code>
ibt-112	2	1..1	Invoice total amount with TAX	<code>/ (Invoice CreditNote) / cac:LegalMonetaryTotal/ cbc:TaxInclusiveAmount</code>
ibt-113	2	0..1	Paid amount	<code>/ (Invoice CreditNote) / cac:LegalMonetaryTotal/ cbc:PrepaidAmount</code>
ibt-114	2	0..1	Rounding amount	<code>/ (Invoice CreditNote) / cac:LegalMonetaryTotal/ cbc:PayableRoundingAmount</code>
ibt-115	2	1..1	Amount due for payment	<code>/ (Invoice CreditNote) / cac:LegalMonetaryTotal/ cbc:PayableAmount</code>
ibg-23	1	1..n	TAX BREAKDOWN	<code>/ (Invoice CreditNote) / cac:TaxTotal/ cac:TaxSubtotal</code>
ibt-116	2	1..1	TAX category taxable amount	<code>/ (Invoice CreditNote) / cac:TaxTotal/ cac:TaxSubtotal/ cbc:TaxableAmount</code>

ID	Level	Card.	Business Term	UBL syntax XPath
ibt-117	2	1..1	TAX category tax amount	/ (Invoice CreditNote) / cac:TaxTotal / cac:TaxSubtotal / cbc:TaxAmount
ibt-118	2	1..1	TAX category code	/ (Invoice CreditNote) / cac:TaxTotal / cac:TaxSubtotal / cac:TaxCategory / cbc:ID
ibt-118-1	3	0..1	Tax Scheme	/ (Invoice CreditNote) / cac:TaxTotal / cac:TaxSubtotal / cac:TaxCategory / cac:TaxScheme / cbc:ID
ibt-119	2	0..1	TAX category rate	/ (Invoice CreditNote) / cac:TaxTotal / cac:TaxSubtotal / cac:TaxCategory / cbc:Percent
ibt-120	2	0..1	TAX exemption reason text	/ (Invoice CreditNote) / cac:TaxTotal / cac:TaxSubtotal / cac:TaxCategory / cbc:TaxExemptionReason
ibt-121	2	0..1	TAX exemption reason code	/ (Invoice CreditNote) / cac:TaxTotal / cac:TaxSubtotal / cac:TaxCategory / cbc:TaxExemptionReasonCode
ibg-24	1	0..n	ADDITIONAL SUPPORTING DOCUMENTS	/ (Invoice CreditNote) / cac:AdditionalDocumentReference
ibt-122	2	1..1	Supporting document reference	/ (Invoice CreditNote) / cac:AdditionalDocumentReference / cbc:ID
ibt-123	2	0..1	Supporting document description	/ (Invoice CreditNote) / cac:AdditionalDocumentReference / cbc:DocumentDescription
ibt-124	2	0..1	External document location	/ (Invoice CreditNote) / cac:AdditionalDocumentReference / cac:Attachment / cac:ExternalReference / cbc:URI
ibt-125	2	0..1	Attached document	/ (Invoice CreditNote) / cac:AdditionalDocumentReference / cac:Attachment / cbc:EmbeddedDocumentBinaryObject
ibt-125-1	3	1..1	Attached document Mime code	/ (Invoice CreditNote) / cac:AdditionalDocumentReference / cac:Attachment / cbc:EmbeddedDocumentBinaryObject / @mimeType
ibt-125-2	3	1..1	Attached document Filename	/ (Invoice CreditNote) / cac:AdditionalDocumentReference / cac:Attachment / cbc:EmbeddedDocumentBinaryObject / @filename
ibg-25	1	1..n	INVOICE LINE	// (cac:InvoiceLine cac:CreditNoteLine)
ibt-126	2	1..1	Invoice line identifier	// (cac:InvoiceLine cac:CreditNoteLine) / cbc:ID
ibt-127	2	0..1	Invoice line note	// (cac:InvoiceLine cac:CreditNoteLine) / cbc:Note
ibt-128	2	0..1	Invoice line object identifier	// (cac:InvoiceLine cac:CreditNoteLine) / cac:DocumentReference [cbc:DocumentTypeCode = '130'] / cbc:ID
ibt-128-1	3	0..1	Scheme identifier	// (cac:InvoiceLine cac:CreditNoteLine) / cac:DocumentReference [cbc:DocumentTypeCode = '130'] / cbc:ID / @schemeID
ibt-188	2	0..1	Invoice line document identifier	// (cac:InvoiceLine cac:CreditNoteLine) / cac:DocumentReference [not (cbc:DocumentTypeCode = '130')] / cbc:ID
ibt-189	2	0..1	Document type code	// (cac:InvoiceLine cac:CreditNoteLine) / cac:DocumentReference [not (cbc:DocumentTypeCode = '130')] / cbc:DocumentTypeCode

ID	Level	Card.	Business Term	UBL syntax XPath
ibt-129	2	1..1	Invoiced quantity	//(cac:InvoiceLine cac:CreditNoteLine)/ cbc:InvoicedQuantity
ibt-130	2	1..1	Invoiced quantity unit of measure code	//(cac:InvoiceLine cac:CreditNoteLine)/ cbc:InvoicedQuantity/ @unitCode
ibt-131	2	1..1	Invoice line net amount	//(cac:InvoiceLine cac:CreditNoteLine)/ cbc:LineExtensionAmount
ibt-132	2	0..1	Referenced purchase order line reference	//(cac:InvoiceLine cac:CreditNoteLine)/ cac:OrderLineReference/ cbc:LineID
ibt-183	2	0..1	Order reference	//(cac:InvoiceLine cac:CreditNoteLine)/ cac:OrderLineReference/ cac:OrderReference/ cbc:ID
ibt-184	2	0..1	Despatch advice reference	//(cac:InvoiceLine cac:CreditNoteLine)/ cac:DespatchLineReference/ cac:DocumentReference/ cbc:ID
ibt-133	2	0..1	Invoice line Buyer accounting reference	//(cac:InvoiceLine cac:CreditNoteLine)/ cbc:AccountingCost
ibg-26	2	0..1	INVOICE LINE PERIOD	//(cac:InvoiceLine cac:CreditNoteLine)/ cac:InvoicePeriod
ibt-134	3	0..1	Invoice line period start date	//(cac:InvoiceLine cac:CreditNoteLine)/ cac:InvoicePeriod/ cbc:StartDate
ibt-135	3	0..1	Invoice line period end date	//(cac:InvoiceLine cac:CreditNoteLine)/ cac:InvoicePeriod/ cbc:EndDate
ibg-27	2	0..n	INVOICE LINE ALLOWANCES	//(cac:InvoiceLine cac:CreditNoteLine)/ cac:AllowanceCharge[cbc:ChargeIndicator = false()]
ibt-136	3	1..1	Invoice line allowance amount	//(cac:InvoiceLine cac:CreditNoteLine)/ cac:AllowanceCharge[cbc:ChargeIndicator = false()]/ cbc:Amount
ibt-137	3	0..1	Invoice line allowance base amount	//(cac:InvoiceLine cac:CreditNoteLine)/ cac:AllowanceCharge[cbc:ChargeIndicator = false()]/ cbc:BaseAmount
ibt-138	3	0..1	Invoice line allowance percentage	//(cac:InvoiceLine cac:CreditNoteLine)/ cac:AllowanceCharge[cbc:ChargeIndicator = false()]/ cbc:MultiplierFactorNumeric
ibt-139	3	0..1	Invoice line allowance reason	//(cac:InvoiceLine cac:CreditNoteLine)/ cac:AllowanceCharge[cbc:ChargeIndicator = false()]/ cbc:AllowanceChargeReason
ibt-140	3	0..1	Invoice line allowance reason code	//(cac:InvoiceLine cac:CreditNoteLine)/ cac:AllowanceCharge[cbc:ChargeIndicator = false()]/ cbc:AllowanceChargeReasonCode
ibg-28	2	0..n	INVOICE LINE CHARGES	//(cac:InvoiceLine cac:CreditNoteLine)/ cac:AllowanceCharge[cbc:ChargeIndicator = true()]
ibt-141	3	1..1	Invoice line charge amount	//(cac:InvoiceLine cac:CreditNoteLine)/ cac:AllowanceCharge[cbc:ChargeIndicator = true()]/ cbc:Amount
ibt-142	3	0..1	Invoice line charge base amount	//(cac:InvoiceLine cac:CreditNoteLine)/ cac:AllowanceCharge[cbc:ChargeIndicator = true()]/ cbc:BaseAmount
ibt-143	3	0..1	Invoice line charge percentage	//(cac:InvoiceLine cac:CreditNoteLine)/ cac:AllowanceCharge[cbc:ChargeIndicator = true()]/ cbc:MultiplierFactorNumeric

ID	Level	Card.	Business Term	UBL syntax XPath
ibt-144	3	0..1	Invoice line charge reason	<code>//(cac:InvoiceLine cac:CreditNoteLine)/cac:AllowanceCharge[cbc:ChargeIndicator = true()]/cbc:AllowanceChargeReason</code>
ibt-145	3	0..1	Invoice line charge reason code	<code>//(cac:InvoiceLine cac:CreditNoteLine)/cac:AllowanceCharge[cbc:ChargeIndicator = true()]/cbc:AllowanceChargeReasonCode</code>
ibg-29	2	1..1	PRICE DETAILS	<code>//(cac:InvoiceLine cac:CreditNoteLine)/ cac:Price</code>
ibt-146	3	1..1	Item net price	<code>//(cac:InvoiceLine cac:CreditNoteLine)/ cac:Price/ cbc:PriceAmount</code>
ibt-147	3	0..1	Item price discount	<code>//(cac:InvoiceLine cac:CreditNoteLine)/ cac:Price/ cac:AllowanceCharge[cbc:ChargeIndicator = false()]/ cbc:Amount</code>
ibt-148	3	0..1	Item gross price	<code>//(cac:InvoiceLine cac:CreditNoteLine)/ cac:Price/ cac:AllowanceCharge[cbc:ChargeIndicator = false()]/ cbc:BaseAmount</code>
ibt-149	3	0..1	Item price base quantity	<code>//(cac:InvoiceLine cac:CreditNoteLine)/ cac:Price/ cbc:BaseQuantity</code>
ibt-150	3	0..1	Item price base quantity unit of measure code	<code>//(cac:InvoiceLine cac:CreditNoteLine)/ cac:Price/ cbc:BaseQuantity/ @unitCode</code>
ibg-30	2	1..n	LINE TAX INFORMATION	<code>//(cac:InvoiceLine cac:CreditNoteLine)/ cac:Item/ cac:ClassifiedTaxCategory</code>
ibt-151	3	1..1	Invoiced item TAX category code	<code>//(cac:InvoiceLine cac:CreditNoteLine)/ cac:Item/ cac:ClassifiedTaxCategory/ cbc:ID</code>
ibt-152	3	0..1	Invoiced item TAX rate	<code>//(cac:InvoiceLine cac:CreditNoteLine)/ cac:Item/ cac:ClassifiedTaxCategory/ cbc:Percent</code>
ibt-185	3	0..1	TAX exemption reason code	<code>//(cac:InvoiceLine cac:CreditNoteLine)/ cac:Item/ cac:ClassifiedTaxCategory/ cbc:TaxExemptionReasonCode</code>
ibt-186	3	0..1	TAX exemption reason text	<code>//(cac:InvoiceLine cac:CreditNoteLine)/ cac:Item/ cac:ClassifiedTaxCategory/ cbc:TaxExemptionReason</code>
ibt-166	3	0..1	Unit TAX	<code>//(cac:InvoiceLine cac:CreditNoteLine)/ cac:Item/ cac:ClassifiedTaxCategory/ cbc:PerUnitAmount</code>
ibt-167	3	0..1	Tax Scheme	<code>//(cac:InvoiceLine cac:CreditNoteLine)/ cac:Item/ cac:ClassifiedTaxCategory/ cac:TaxScheme/ cbc:ID</code>
ibg-31	2	1..1	ITEM INFORMATION	<code>//(cac:InvoiceLine cac:CreditNoteLine)/ cac:Item</code>
ibt-153	3	1..1	Item name	<code>//(cac:InvoiceLine cac:CreditNoteLine)/ cac:Item/ cbc:Name</code>
ibt-154	3	0..n	Item description	<code>//(cac:InvoiceLine cac:CreditNoteLine)/ cac:Item/ cbc:Description</code>
ibt-155	3	0..1	Item Seller's identifier	<code>//(cac:InvoiceLine cac:CreditNoteLine)/ cac:Item/ cac:SellersItemIdentification/ cbc:ID</code>
ibt-156	3	0..1	Item Buyer's identifier	<code>//(cac:InvoiceLine cac:CreditNoteLine)/ cac:Item/ cac:BuyersItemIdentification/ cbc:ID</code>
ibt-157	3	0..1	Item standard identifier	<code>//(cac:InvoiceLine cac:CreditNoteLine)/ cac:Item/ cac:StandardItemIdentification/ cbc:ID</code>
ibt-157-1	4	1..1	Scheme identifier	<code>//(cac:InvoiceLine cac:CreditNoteLine)/ cac:Item/ cac:StandardItemIdentification/ cbc:ID/ @schemeID</code>

ID	Level	Card.	Business Term	UBL syntax XPath
ibt-158	3	0..n	Item classification identifier	//(cac:InvoiceLine cac:CreditNoteLine)/ cac:Item/ cac:CommodityClassification/ cbc:ItemClassificationCode
ibt-158-1	4	1..1	Scheme identifier	//(cac:InvoiceLine cac:CreditNoteLine)/ cac:Item/ cac:CommodityClassification/ cbc:ItemClassificationCode/ @listID
ibt-158-2	4	0..1	Scheme version identifier	//(cac:InvoiceLine cac:CreditNoteLine)/ cac:Item/ cac:CommodityClassification/ cbc:ItemClassificationCode/ @listVersionID
ibt-159	3	0..1	Item country of origin	//(cac:InvoiceLine cac:CreditNoteLine)/ cac:Item/ cac:OriginCountry/ cbc:IdentificationCode
ibg-32	3	0..n	ITEM ATTRIBUTES	//(cac:InvoiceLine cac:CreditNoteLine)/ cac:Item/ cac:AdditionalItemProperty
ibt-160	4	1..1	Item attribute name	//(cac:InvoiceLine cac:CreditNoteLine)/ cac:Item/ cac:AdditionalItemProperty/ cbc:Name
ibt-161	4	1..1	Item attribute value	//(cac:InvoiceLine cac:CreditNoteLine)/ cac:Item/ cac:AdditionalItemProperty/ cbc:Value

5.2.2 UBL Invoice syntax elements to semantic model mapping

Table 33 shows the UBL syntax binding for the PINT semantic data model.

NOTE 1: Business terms used in the table below covers both invoice and credit notes. The tag names are correct according to the UBL Invoice and UBL Credit note schema.

NOTE 2: The table below contains spaces in XPath to make them easier to read. Make sure to remove any spaces before use

Table 33 — UBL Invoice syntax elements to semantic model mapping

UBL syntax XPath	ID	Level	Card.	Business Term
/(Invoice CreditNote)/ cbc:ID	ibt-001	1	1..1	Invoice number
/(Invoice CreditNote)/ cbc:IssueDate	ibt-002	1	1..1	Invoice issue date
/(Invoice CreditNote)/ cbc:IssueTime	ibt-168	1	0..1	Invoice issue time
(/Invoice/ cbc:InvoiceTypeCode /CreditNote/ cbc:CreditNoteTypeCode)	ibt-003	1	1..1	Invoice type code
/(Invoice CreditNote)/ cbc:DocumentCurrencyCode	ibt-005	1	1..1	Invoice currency code
/(Invoice CreditNote)/ cbc:TaxCurrencyCode	ibt-006	1	0..1	Tax accounting currency
/(Invoice CreditNote)/ cbc:TaxPointDate	ibt-007	1	0..1	TAX point date
/(Invoice CreditNote)/ cac:InvoicePeriod/ cbc:DescriptionCode	ibt-008	1	0..1	TAX point date code
/(Invoice CreditNote)/ cbc:DueDate	ibt-009	1	0..1	Payment due date
/(Invoice CreditNote)/ cbc:BuyerReference	ibt-010	1	0..1	Buyer reference
/(Invoice CreditNote)/ cac:ProjectReference				
/(Invoice CreditNote)/ cac:ProjectReference/ cbc:ID	ibt-011	1	0..1	Project reference
/(Invoice CreditNote)/ cac:ContractDocumentReference				

UBL syntax XPath	ID	Level	Card.	Business Term
/ (Invoice CreditNote) / cac:ContractDocumentReference / cbc:ID	ibt-012	1	0..1	Contract reference
/ (Invoice CreditNote) / cac:OrderReference				
/ (Invoice CreditNote) / cac:OrderReference / cbc:ID	ibt-013	1	0..1	Purchase order reference
/ (Invoice CreditNote) / cac:OrderReference / cbc:SalesOrderID	ibt-014	1	0..1	Sales order reference
/ (Invoice CreditNote) / cac:ReceiptDocumentReference				
/ (Invoice CreditNote) / cac:ReceiptDocumentReference / cbc:ID	ibt-015	1	0..1	Receiving advice reference
/ (Invoice CreditNote) / cac:DespatchDocumentReference				
/ (Invoice CreditNote) / cac:DespatchDocumentReference / cbc:ID	ibt-016	1	0..n	Despatch advice reference
/ (Invoice CreditNote) / cac:OriginatorDocumentReference / cbc:ID	ibt-017	1	0..1	Tender or lot reference
/ (Invoice CreditNote) / cac:AdditionalDocumentReference [cbc:DocumentTyp eCode = '130'] / cbc:ID	ibt-018	1	0..1	Invoiced object identifier
/ (Invoice CreditNote) / cac:AdditionalDocumentReference [cbc:DocumentTyp eCode = '130'] / cbc:ID / @schemeID	ibt-018-1	2	0..1	The identification scheme identifier of the Invoiced object identifier
/ (Invoice CreditNote) / cac:AdditionalDocumentReference / cbc:DocumentTypeCode		2	1..1	Fixed value '130'
/ (Invoice CreditNote) / cbc:AccountingCost	ibt-019	1	0..1	Buyer accounting reference
/ (Invoice CreditNote) / cac:PaymentTerms	ibg-33	1	0..n	INVOICE TERMS
/ (Invoice CreditNote) / cac:PaymentTerms / cbc:Note	ibt-020	2	0..1	Payment terms
/ (Invoice CreditNote) / cac:PaymentTerms / cbc:PaymentMeansID	ibt-187	2	0..1	Terms payment instructions ID
/ (Invoice CreditNote) / cac:PaymentTerms / cbc:Amount	ibt-176	2	0..1	Terms amount
/ (Invoice CreditNote) / cac:PaymentTerms / cbc:InstallmentDueDate	ibt-177	2	0..1	Terms installment due date
	ibg-01	1	0..n	INVOICE NOTE
/ (Invoice CreditNote) / cbc:Note	ibt-021	2	0..1	Invoice note subject code
/ (Invoice CreditNote) / cbc:Note	ibt-022	2	0..1	Invoice note
	ibg-02	1	1..1	PROCESS CONTROL
/ (Invoice CreditNote) / cbc:ProfileID	ibt-023	2	0..1	Business process type (Profile ID)
/ (Invoice CreditNote) / cbc:CustomizationID	ibt-024	2	1..1	Specification identifier (Customization ID)
/ (Invoice CreditNote) / cac:BillingReference	ibg-03	1	0..n	PRECEDING INVOICE REFERENCE

UBL syntax XPath	ID	Level	Card.	Business Term
/([Invoice CreditNote])/ cac:BillingReference/ cac:InvoiceDocumentReference				
/([Invoice CreditNote])/ cac:BillingReference/ cac:InvoiceDocumentReference/ cbc:ID	ibt-025	2	1..1	Preceding Invoice reference
/([Invoice CreditNote])/ cac:BillingReference/ cac:InvoiceDocumentReference/ cbc:IssueDate	ibt-026	2	0..1	Preceding Invoice issue date
/([Invoice CreditNote])/ cac:AccountingSupplierParty	ibg-04	1		SELLER
/([Invoice CreditNote])/ cac:AccountingSupplierParty/ cac:Party				
/([Invoice CreditNote])/ cac:AccountingSupplierParty/ cac:Party/ cac:PartyLegalEntity				
/([Invoice CreditNote])/ cac:AccountingSupplierParty/ cac:Party/ cac:PartyLegalEntity/ cbc:RegistrationName	ibt-027	2	1..1	Seller name
/([Invoice CreditNote])/ cac:AccountingSupplierParty/ cac:Party/ cac:PartyName				
/([Invoice CreditNote])/ cac:AccountingSupplierParty/ cac:Party/ cac:PartyName/ cbc:Name	ibt-028	2	0..1	Seller trading name
/([Invoice CreditNote])/ cac:AccountingSupplierParty/ cac:Party/ cac:PartyIdentification			0..n	
/([Invoice CreditNote])/ cac:AccountingSupplierParty/ cac:Party/ cac:PartyIdentification/ cbc:ID	ibt-029	2	0..n (0..1)	Seller identifier
/([Invoice CreditNote])/ cac:AccountingSupplierParty/ cac:Party/ cac:PartyIdentification/ cbc:ID	ibt-090	3	0..1	Bank assigned creditor identifier
/([Invoice CreditNote])/ cac:AccountingSupplierParty/ cac:Party/ cac:PartyIdentification/ cbc:ID/ @schemeID	ibt-029-1	3	0..1	Scheme identifier
/([Invoice CreditNote])/ cac:AccountingSupplierParty/ cac:Party/ cac:PartyIdentification/ cbc:ID/ @schemeID	ibt-090-1	4	0..1	Scheme identifier
/([Invoice CreditNote])/ cac:AccountingSupplierParty/ cac:Party/ cac:PartyLegalEntity/ cbc:CompanyID	ibt-030	2	0..1	Seller legal registration identifier
/([Invoice CreditNote])/ cac:AccountingSupplierParty/ cac:Party/ cac:PartyLegalEntity/ cbc:CompanyID/ @schemeID	ibt-030-1	3	0..1	Scheme identifier
/([Invoice CreditNote])/ cac:AccountingSupplierParty/ cac:Party/ cac:PartyTaxScheme				
/([Invoice CreditNote])/ cac:AccountingSupplierParty/ cac:Party/ cac:PartyTaxScheme/ cbc:CompanyID	ibt-031	2	0..1	Seller TAX identifier

UBL syntax XPath	ID	Level	Card.	Business Term
/ (Invoice CreditNote)/ cac:AccountingSupplierParty/ cac:Party/ cac:PartyTaxScheme/ cbc:CompanyID	ibt-032	2	0..1	Seller TAX registration identifier
/ (Invoice CreditNote)/ cac:AccountingSupplierParty/ cac:Party/ cac:PartyTaxScheme/ cac:TaxScheme				
/ (Invoice CreditNote)/ cac:AccountingSupplierParty/ cac:Party/ cac:PartyTaxScheme/ cac:TaxScheme/ cbc:ID	ibt-032-1	2	0..1	Tax Scheme
/ (Invoice CreditNote)/ cac:AccountingSupplierParty/ cac:Party/ cac:PartyLegalEntity/ cbc:CompanyLegalForm	ibt-033	2	0..1	Seller additional legal information
/ (Invoice CreditNote)/ cac:AccountingSupplierParty/ cac:Party/ cbc:EndpointID	ibt-034	2	0..1	Seller electronic address
/ (Invoice CreditNote)/ cac:AccountingSupplierParty/ cac:Party/ cbc:EndpointID/ @schemeID	ibt-034-1	3	1..1	Scheme identifier
/ (Invoice CreditNote)/ cac:AccountingSupplierParty/ cac:Party/ cac:PostalAddress	ibg-05	2	1..1	SELLER POSTAL ADDRESS
/ (Invoice CreditNote)/ cac:AccountingSupplierParty/ cac:Party/ cac:PostalAddress/ cbc:StreetName	ibt-035	3	0..1	Seller address line 1
/ (Invoice CreditNote)/ cac:AccountingSupplierParty/ cac:Party/ cac:PostalAddress/ cbc:AdditionalStreetName	ibt-036	3	0..1	Seller address line 2
/ (Invoice CreditNote)/ cac:AccountingSupplierParty/ cac:Party/ cac:PostalAddress/ cac:AddressLine				
/ (Invoice CreditNote)/ cac:AccountingSupplierParty/ cac:Party/ cac:PostalAddress/ cac:AddressLine/ cbc:Line	ibt-162	3	0..1	Seller address line 3
/ (Invoice CreditNote)/ cac:AccountingSupplierParty/ cac:Party/ cac:PostalAddress/ cbc:CityName	ibt-037	3	0..1	Seller city
/ (Invoice CreditNote)/ cac:AccountingSupplierParty/ cac:Party/ cac:PostalAddress/ cbc:PostalZone	ibt-038	3	0..1	Seller post code
/ (Invoice CreditNote)/ cac:AccountingSupplierParty/ cac:Party/ cac:PostalAddress/ cbc:CountrySubentity	ibt-039	3	0..1	Seller country subdivision
/ (Invoice CreditNote)/ cac:AccountingSupplierParty/ cac:Party/ cac:PostalAddress/ cac:Country				
/ (Invoice CreditNote)/ cac:AccountingSupplierParty/ cac:Party/ cac:PostalAddress/ cac:Country/ cbc:IdentificationCode	ibt-040	3	1..1	Seller country code
/ (Invoice CreditNote)/ cac:AccountingSupplierParty/ cac:Party/ cac:Contact	ibg-06	2	0..1	SELLER CONTACT

UBL syntax XPath	ID	Level	Card.	Business Term
/([Invoice CreditNote])/cac:AccountingSupplierParty/ cac:Party/ cac:Contact/ cbc:Name	ibt-041	3	0..1	Seller contact point
/([Invoice CreditNote])/cac:AccountingSupplierParty/ cac:Party/ cac:Contact/ cbc:Telephone	ibt-042	3	0..1	Seller contact telephone number
/([Invoice CreditNote])/cac:AccountingSupplierParty/ cac:Party/ cac:Contact/ cbc:ElectronicMail	ibt-043	3	0..1	Seller contact email address
/([Invoice CreditNote])/cac:AccountingCustomerParty	ibg-07	1	1..1	BUYER
/([Invoice CreditNote])/cac:AccountingCustomerParty/ cac:Party				
/([Invoice CreditNote])/cac:AccountingCustomerParty/ cac:Party/ cac:PartyLegalEntity				
/([Invoice CreditNote])/cac:AccountingCustomerParty/ cac:Party/ cac:PartyLegalEntity/ cbc:RegistrationName	ibt-044	2	1..1	Buyer name
/([Invoice CreditNote])/cac:AccountingCustomerParty/ cac:Party/ cac:PartyName				
/([Invoice CreditNote])/cac:AccountingCustomerParty/ cac:Party/ cac:PartyName/ cbc:Name	ibt-045	2	0..1	Buyer trading name
/([Invoice CreditNote])/cac:AccountingCustomerParty/ cac:Party/ cac:PartyIdentification				
/([Invoice CreditNote])/cac:AccountingCustomerParty/ cac:Party/ cac:PartyIdentification/ cbc:ID	ibt-046	2	0..n	Buyer identifier
/([Invoice CreditNote])/cac:AccountingCustomerParty/ cac:Party/ cac:PartyIdentification/ cbc:ID/ @schemeID	ibt-046-1	3	0..1	Scheme identifier
/([Invoice CreditNote])/cac:AccountingCustomerParty/ cac:Party/ cac:PartyLegalEntity/ cbc:CompanyID	ibt-047	2	0..1	Buyer legal registration identifier
/([Invoice CreditNote])/cac:AccountingCustomerParty/ cac:Party/ cac:PartyLegalEntity/ cbc:CompanyID/ @schemeID	ibt-047-1	3	0..1	Scheme identifier
/([Invoice CreditNote])/cac:AccountingCustomerParty/ cac:Party/ cac:PartyTaxScheme				
/([Invoice CreditNote])/cac:AccountingCustomerParty/ cac:Party/ cac:PartyTaxScheme/ cbc:CompanyID	ibt-048	2	0..1	Buyer TAX identifier
/([Invoice CreditNote])/cac:AccountingCustomerParty/ cac:Party/ cac:PartyTaxScheme/ cac:TaxScheme				

UBL syntax XPath	ID	Level	Card.	Business Term
/ (Invoice CreditNote)/ cac:AccountingCustomerParty/ cac:Party/ cac:PartyTaxScheme/ cac:TaxScheme/ cbc:ID	ibt-048-1	3	0..1	Tax Scheme
/ (Invoice CreditNote)/ cac:AccountingCustomerParty/ cac:Party/ cbc:EndpointID	ibt-049	2	0..1	Buyer electronic address
/ (Invoice CreditNote)/ cac:AccountingCustomerParty/ cac:Party/ cbc:EndpointID/ @schemeID	ibt-049-1	3	1..1	Scheme identifier
/ (Invoice CreditNote)/ cac:AccountingCustomerParty/ cac:Party/ cac:PostalAddress	ibg-08	2	1..1	BUYER POSTAL ADDRESS
/ (Invoice CreditNote)/ cac:AccountingCustomerParty/ cac:Party/ cac:PostalAddress/ cbc:StreetName	ibt-050	3	0..1	Buyer address line 1
/ (Invoice CreditNote)/ cac:AccountingCustomerParty/ cac:Party/ cac:PostalAddress/ cbc:AdditionalStreetName	ibt-051	3	0..1	Buyer address line 2
/ (Invoice CreditNote)/ cac:AccountingCustomerParty/ cac:Party/ cac:PostalAddress/ cac:AddressLine				
/ (Invoice CreditNote)/ cac:AccountingCustomerParty/ cac:Party/ cac:PostalAddress/ cac:AddressLine/ cbc:Line	ibt-163	3	0..1	Buyer address line 3
/ (Invoice CreditNote)/ cac:AccountingCustomerParty/ cac:Party/ cac:PostalAddress/ cbc:CityName	ibt-052	3	0..1	Buyer city
/ (Invoice CreditNote)/ cac:AccountingCustomerParty/ cac:Party/ cac:PostalAddress/ cbc:PostalZone	ibt-053	3	0..1	Buyer post code
/ (Invoice CreditNote)/ cac:AccountingCustomerParty/ cac:Party/ cac:PostalAddress/ cbc:CountrySubentity	ibt-054	3	0..1	Buyer country subdivision
/ (Invoice CreditNote)/ cac:AccountingCustomerParty/ cac:Party/ cac:PostalAddress/ cac:Country				
/ (Invoice CreditNote)/ cac:AccountingCustomerParty/ cac:Party/ cac:PostalAddress/ cac:Country/ cbc:IdentificationCode	ibt-055	3	1..1	Buyer country code
/ (Invoice CreditNote)/ cac:AccountingCustomerParty/ cac:Party/ cac:Contact	ibg-09	2	0..1	BUYER CONTACT
/ (Invoice CreditNote)/ cac:AccountingCustomerParty/ cac:Party/ cac:Contact/ cbc:Name	ibt-056	3	0..1	Buyer contact point
/ (Invoice CreditNote)/ cac:AccountingCustomerParty/ cac:Party/ cac:Contact/ cbc:Telephone	ibt-057	3	0..1	Buyer contact telephone number
/ (Invoice CreditNote)/ cac:AccountingCustomerParty/ cac:Party/ cac:Contact/ cbc:ElectronicMail	ibt-058	3	0..1	Buyer contact email address

UBL syntax XPath	ID	Level	Card.	Business Term
/ (Invoice CreditNote)/ cac:PayeeParty	ibg-10	1	0..1	PAYEE
/ (Invoice CreditNote)/ cac:PayeeParty/ cac:PartyName				
/ (Invoice CreditNote)/ cac:PayeeParty/ cac:PartyName/ cbc:Name	ibt-059	2	1..1	Payee name
/ (Invoice CreditNote)/ cac:PayeeParty/ cac:PartyIdentification				
/ (Invoice CreditNote)/ cac:PayeeParty/ cac:PartyIdentification/ cbc:ID	ibt-060	2	0..1	Payee identifier
/ (Invoice CreditNote)/ cac:PayeeParty/ cac:PartyIdentification/ cbc:ID/ @schemeID	ibt-060-1	3	0..1	Scheme identifier
/ (Invoice CreditNote)/ cac:PayeeParty/ cac:PartyLegalEntity				
/ (Invoice CreditNote)/ cac:PayeeParty/ cac:PartyLegalEntity/ cbc:CompanyID	ibt-061	2	0..1	Payee legal registration identifier
/ (Invoice CreditNote)/ cac:PayeeParty/ cac:PartyLegalEntity/ cbc:CompanyID/ @schemeID	ibt-061-1	3	0..1	Scheme identifier
/ (Invoice CreditNote)/ cac:TaxRepresentativeParty	ibg-11	1	0..1	SELLER TAX REPRESENTATIVE PARTY
/ (Invoice CreditNote)/ cac:TaxRepresentativeParty/ cac:PartyName				
/ (Invoice CreditNote)/ cac:TaxRepresentativeParty/ cac:PartyName/ cbc:Name	ibt-062	2	1..1	Seller tax representative name
/ (Invoice CreditNote)/ cac:TaxRepresentativeParty/ cac:PartyTaxScheme				
/ (Invoice CreditNote)/ cac:TaxRepresentativeParty/ cac:PartyTaxScheme/ cbc:CompanyID	ibt-063	2	1..1	Seller tax representative TAX identifier
/ (Invoice CreditNote)/ cac:TaxRepresentativeParty/ cac:PartyTaxScheme/ cac:TaxScheme				
/ (Invoice CreditNote)/ cac:TaxRepresentativeParty/ cac:PartyTaxScheme/ cac:TaxScheme/ cbc:ID	ibt-063-1	2	0..1	Tax Scheme
/ (Invoice CreditNote)/ cac:TaxRepresentativeParty/ cac:PostalAddress	ibg-12	2	1..1	SELLER TAX REPRESENTATIVE POSTAL ADDRESS
/ (Invoice CreditNote)/ cac:TaxRepresentativeParty/ cac:PostalAddress/ cbc:StreetName	ibt-064	3	0..1	Tax representative address line 1
/ (Invoice CreditNote)/ cac:TaxRepresentativeParty/ cac:PostalAddress/ cbc:AdditionalStreetName	ibt-065	3	0..1	Tax representative address line 2
/ (Invoice CreditNote)/ cac:TaxRepresentativeParty/ cac:PostalAddress/ cac:AddressLine				
/ (Invoice CreditNote)/ cac:TaxRepresentativeParty/ cac:PostalAddress/ cac:AddressLine/ cbc:Line	ibt-164	3	0..1	Tax representative address line 3
/ (Invoice CreditNote)/ cac:TaxRepresentativeParty/ cac:PostalAddress/ cbc:CityName	ibt-066	3	0..1	Tax representative city
/ (Invoice CreditNote)/ cac:TaxRepresentativeParty/ cac:PostalAddress/ cbc:PostalZone	ibt-067	3	0..1	Tax representative post code

UBL syntax XPath	ID	Level	Card.	Business Term
/ (Invoice CreditNote)/ cac:TaxRepresentativeParty/ cac:PostalAddress/ cbc:CountrySubentity	ibt-068	3	0..1	Tax representative country subdivision
/ (Invoice CreditNote)/ cac:TaxRepresentativeParty/ cac:PostalAddress/ cac:Country				
/ (Invoice CreditNote)/ cac:TaxRepresentativeParty/ cac:PostalAddress/ cac:Country/ cbc:IdentificationCode	ibt-069	3	1..1	Tax representative country code
/ (Invoice CreditNote)/ cac:Delivery	ibg-13	1	0..1	DELIVERY INFORMATION
/ (Invoice CreditNote)/ cac:Delivery/ cac:DeliveryParty				
/ (Invoice CreditNote)/ cac:Delivery/ cac:DeliveryParty/ cac:PartyName				
/ (Invoice CreditNote)/ cac:Delivery/ cac:DeliveryParty/ cac:PartyName/ cbc:Name	ibt-070	2	0..1	Deliver to party name
/ (Invoice CreditNote)/ cac:Delivery/ cac:DeliveryLocation				
/ (Invoice CreditNote)/ cac:Delivery/ cac:DeliveryLocation/ cbc:ID	ibt-071	2	0..1	Deliver to location identifier
/ (Invoice CreditNote)/ cac:Delivery/ cac:DeliveryLocation/ cbc:ID/ @schemeID	ibt-071-1	3	0..1	Scheme identifier
/ (Invoice CreditNote)/ cac:Delivery/ cbc:ActualDeliveryDate	ibt-072	2	0..1	Actual delivery date
/ (Invoice CreditNote)/ cac:InvoicePeriod	ibg-14	2	0..1	INVOICING PERIOD
/ (Invoice CreditNote)/ cac:InvoicePeriod/ cbc:StartDate	ibt-073	3	0..1	Invoicing period start date
/ (Invoice CreditNote)/ cac:InvoicePeriod/ cbc:EndDate	ibt-074	3	0..1	Invoicing period end date
/ (Invoice CreditNote)/ cac:Delivery/ cac:DeliveryLocation/ cac:Address	ibg-15	2	0..1	DELIVER TO ADDRESS
/ (Invoice CreditNote)/ cac:Delivery/ cac:DeliveryLocation/ cac:Address/ cbc:StreetName	ibt-075	3	0..1	Deliver to address line 1
/ (Invoice CreditNote)/ cac:Delivery/ cac:DeliveryLocation/ cac:Address/ cbc:AdditionalStreetName	ibt-076	3	0..1	Deliver to address line 2
/ (Invoice CreditNote)/ cac:Delivery/ cac:DeliveryLocation/ cac:Address/ cac:AddressLine/ cbc:Line	ibt-165	3	0..1	Deliver to address line 3
/ (Invoice CreditNote)/ cac:Delivery/ cac:DeliveryLocation/ cac:Address/ cbc:CityName	ibt-077	3	0..1	Deliver to city
/ (Invoice CreditNote)/ cac:Delivery/ cac:DeliveryLocation/ cac:Address/ cbc:PostalZone	ibt-078	3	0..1	Deliver to post code
/ (Invoice CreditNote)/ cac:Delivery/ cac:DeliveryLocation/ cac:Address/ cbc:CountrySubentity	ibt-079	3	0..1	Deliver to country subdivision
/ (Invoice CreditNote)/ cac:Delivery/ cac:DeliveryLocation/ cac:Address/ cac:Country				

UBL syntax XPath	ID	Level	Card.	Business Term
/([Invoice CreditNote])/ cac:Delivery/ cac:DeliveryLocation/ cac:Address/ cac:Country/ cbc:IdentificationCode	ibt-080	3	1..1	Deliver to country code
/([Invoice CreditNote])/ cac:PaymentMeans	ibg-16	1	0..n	PAYMENT INSTRUCTIONS
/([Invoice CreditNote])/ cac:PaymentMeans/ cbc:ID	ibt-178	2	0..1	Payment Instructions ID
/([Invoice CreditNote])/ cac:PaymentMeans/ cbc:PaymentMeansCode	ibt-081	2	1..1	Payment means type code
/([Invoice CreditNote])/ cac:PaymentMeans/ cbc:PaymentMeansCode/ @Name	ibt-082	2	0..1	Payment means text
/([Invoice CreditNote])/ cac:PaymentMeans/ cbc:PaymentID	ibt-083	2	0..n	Remittance information
/([Invoice CreditNote])/ cac:PaymentMeans/ cbc:PaymentID/ @SchemeID	ibt-083-1	3	0..1	Scheme identifier
/([Invoice CreditNote])/ cac:PaymentMeans/ cac:PayeeFinancialAccount	ibg-17	2	0..n	CREDIT TRANSFER
/([Invoice CreditNote])/ cac:PaymentMeans/ cac:PayeeFinancialAccount/ cbc:ID	ibt-084	3	1..1	Payment account identifier
/([Invoice CreditNote])/ cac:PaymentMeans/ cac:PayeeFinancialAccount/ cbc:ID/ @SchemeID	ibt-084-1	3	0..1	Scheme identifier
/([Invoice CreditNote])/ cac:PaymentMeans/ cac:PayeeFinancialAccount/ cbc:Name	ibt-085	3	0..1	Payment account name
/([Invoice CreditNote])/ cac:PaymentMeans/ cac:PayeeFinancialAccount/ cac:FinancialInstitutionBranch				
/([Invoice CreditNote])/ cac:PaymentMeans/ cac:PayeeFinancialAccount/ cac:FinancialInstitutionBranch/ cbc:ID	ibt-086	3	0..1	Payment service provider identifier
/([Invoice CreditNote])/ cac:PaymentMeans/ cac:PayeeFinancialAccount/ cac:FinancialInstitutionBranch/ cac:Address	ibg-34	3	0..1	ADDRESS
/([Invoice CreditNote])/ cac:PaymentMeans/ cac:PayeeFinancialAccount/ cac:FinancialInstitutionBranch/ cac:Address/ cbc:StreetName	ibt-169	4	0..1	Account address line 1
/([Invoice CreditNote])/ cac:PaymentMeans/ cac:PayeeFinancialAccount/ cac:FinancialInstitutionBranch/ cac:Address/ cbc:AdditionalStreetName	ibt-170	4	0..1	Account address line 2
/([Invoice CreditNote])/ cac:PaymentMeans/ cac:PayeeFinancialAccount/ cac:FinancialInstitutionBranch/ cac:Address/ cbc:CityName	ibt-171	4	0..1	Account city
/([Invoice CreditNote])/ cac:PaymentMeans/ cac:PayeeFinancialAccount/ cac:FinancialInstitutionBranch/ cac:Address/ cbc:PostalZone	ibt-172	4	0..1	Account post code
/([Invoice CreditNote])/ cac:PaymentMeans/ cac:PayeeFinancialAccount/	ibt-173	4	0..1	Account country subdivision

UBL syntax XPath	ID	Level	Card.	Business Term
cac:FinancialInstitutionBranch/ cac:Address/ cbc:CountrySubentity				
/([Invoice CreditNote])/ cac:PaymentMeans/ cac:PayeeFinancialAccount/ cac:FinancialInstitutionBranch/ cac:Address/ cac:AddressLine				
/([Invoice CreditNote])/ cac:PaymentMeans/ cac:PayeeFinancialAccount/ cac:FinancialInstitutionBranch/ cac:Address/ cac:AddressLine/ cbc:Line	ibt-174	4	0..1	Account address line 3
/([Invoice CreditNote])/ cac:PaymentMeans/ cac:PayeeFinancialAccount/ cac:FinancialInstitutionBranch/ cac:Address/ cac:Country				
/([Invoice CreditNote])/ cac:PaymentMeans/ cac:PayeeFinancialAccount/ cac:FinancialInstitutionBranch/ cac:Address/ cac:Country/ cbc:IdentificationCode	ibt-175	4	0..1	Account country code
/([Invoice CreditNote])/ cac:PaymentMeans/ cac:CardAccount	ibg-18	2	0..1	PAYMENT CARD INFORMATION
/([Invoice CreditNote])/ cac:PaymentMeans/ cac:CardAccount/ cbc:PrimaryAccountNumberID	ibt-087	3	1..1	Payment card primary account number
/([Invoice CreditNote])/ cac:PaymentMeans/ cac:CardAccount/ cbc:NetworkID				
/([Invoice CreditNote])/ cac:PaymentMeans/ cac:CardAccount/ cbc:HolderName	ibt-088	3	0..1	Payment card holder name
/([Invoice CreditNote])/ cac:PaymentMeans/ cac:PaymentMandate	ibg-19	2	0..1	DIRECT DEBIT
/([Invoice CreditNote])/ cac:PaymentMeans/ cac:PaymentMandate/ cbc:ID	ibt-089	3	0..1	Mandate reference identifier
/([Invoice CreditNote])/ cac:PaymentMeans/ cac:PaymentMandate/ cac:PayerFinancialAccount				
/([Invoice CreditNote])/ cac:PaymentMeans/ cac:PaymentMandate/ cac:PayerFinancialAccount/ cbc:ID	ibt-091	3	0..1	Debited account identifier
/([Invoice CreditNote])/ cac:PrepaidPayment	ibg-35	1	0..n	PAID AMOUNTS
/([Invoice CreditNote])/ cac:PrepaidPayment/ cbc:ID	ibt-179	2	0..1	Payment identifier
/([Invoice CreditNote])/ cac:PrepaidPayment/ cbc:PaidAmount	ibt-180	2	1..1	Paid amount
/([Invoice CreditNote])/ cac:PrepaidPayment/ cbc:ReceivedDate	ibt-181	2	0..1	The date when the paid amount is debited to the invoice
/([Invoice CreditNote])/ cac:PrepaidPayment/ cbc:InstructionID	ibt-182	2	0..1	Payment type
/([Invoice CreditNote])/ cac:AllowanceCharge[cbc:ChargeIndicator = false()]	ibg-20	1	0..n	DOCUMENT LEVEL ALLOWANCES
/([Invoice CreditNote])/ cac:AllowanceCharge[cbc:ChargeIndicator = false()]/ cbc:ChargeIndicator				Fixed value 'false'

UBL syntax XPath	ID	Level	Card.	Business Term
/([Invoice CreditNote])/cac:AllowanceCharge[cbc:ChargeIndicator = false()]/cbc:Amount	ibt-092	2	1..1	Document level allowance amount
/([Invoice CreditNote])/cac:AllowanceCharge[cbc:ChargeIndicator = false()]/cbc:BaseAmount	ibt-093	2	0..1	Document level allowance base amount
/([Invoice CreditNote])/cac:AllowanceCharge[cbc:ChargeIndicator = false()]/cbc:MultiplierFactorNumeric	ibt-094	2	0..1	Document level allowance percentage
/([Invoice CreditNote])/cac:AllowanceCharge[cbc:ChargeIndicator = false()]/cac:TaxCategory				
/([Invoice CreditNote])/cac:AllowanceCharge[cbc:ChargeIndicator = false()]/cac:TaxCategory/ cbc:ID	ibt-095	2	1..1	Document level allowance TAX category code
/([Invoice CreditNote])/cac:AllowanceCharge[cbc:ChargeIndicator = false()]/cac:TaxCategory/ cbc:Percent	ibt-096	2	0..1	Document level allowance TAX rate
/([Invoice CreditNote])/cac:AllowanceCharge[cbc:ChargeIndicator = false()]/cac:TaxCategory/ cac:TaxScheme				
/([Invoice CreditNote])/cac:AllowanceCharge[cbc:ChargeIndicator = false()]/cac:TaxCategory/ cac:TaxScheme/ cbc:ID	ibt-096-1	3	0..1	Tax Scheme
/([Invoice CreditNote])/cac:AllowanceCharge[cbc:ChargeIndicator = false()]/cbc:AllowanceChargeReason	ibt-097	2	0..1	Document level allowance reason
/([Invoice CreditNote])/cac:AllowanceCharge[cbc:ChargeIndicator = false()]/cbc:AllowanceChargeReasonCode	ibt-098	2	0..1	Document level allowance reason code
/([Invoice CreditNote])/cac:AllowanceCharge[cbc:ChargeIndicator = true()]	ibg-21	1	0..n	DOCUMENT LEVEL CHARGES
/([Invoice CreditNote])/cac:AllowanceCharge[cbc:ChargeIndicator = true()]/cbc:ChargeIndicator				Fixed value 'true'
/([Invoice CreditNote])/cac:AllowanceCharge[cbc:ChargeIndicator = true()]/cbc:Amount	ibt-099	2	1..1	Document level charge amount
/([Invoice CreditNote])/cac:AllowanceCharge[cbc:ChargeIndicator = true()]/cbc:BaseAmount	ibt-100	2	0..1	Document level charge base amount
/([Invoice CreditNote])/cac:AllowanceCharge[cbc:ChargeIndicator = true()]/cbc:MultiplierFactorNumeric	ibt-101	2	0..1	Document level charge percentage
/([Invoice CreditNote])/cac:AllowanceCharge[cbc:ChargeIndicator = true()]/cac:TaxCategory				
/([Invoice CreditNote])/cac:AllowanceCharge[cbc:ChargeIndicator = true()]/cac:TaxCategory/ cbc:ID	ibt-102	2	1..1	Document level charge TAX category code

UBL syntax XPath	ID	Level	Card.	Business Term
/ (Invoice CreditNote) / cac:AllowanceCharge[cbc:ChargeIndicator = true()]/ cac:TaxCategory/ cbc:Percent	ibt-103	2	0..1	Document level charge TAX rate
/ (Invoice CreditNote) / cac:AllowanceCharge[cbc:ChargeIndicator = true()]/ cac:TaxCategory/ cac:TaxScheme				
/ (Invoice CreditNote) / cac:AllowanceCharge[cbc:ChargeIndicator = true()]/ cac:TaxCategory/ cac:TaxScheme/ cbc:ID	ibt-103-1	3	0..1	Tax Scheme
/ (Invoice CreditNote) / cac:AllowanceCharge[cbc:ChargeIndicator = true()]/ cbc:AllowanceChargeReason	ibt-104	2	0..1	Document level charge reason
/ (Invoice CreditNote) / cac:AllowanceCharge[cbc:ChargeIndicator = true()]/ cbc:AllowanceChargeReasonCode	ibt-105	2	0..1	Document level charge reason code
/ (Invoice CreditNote) / cac:LegalMonetaryTotal	ibg-22	1	1..1	DOCUMENT TOTALS
/ (Invoice CreditNote) / cac:LegalMonetaryTotal / cbc:LineExtensionAmount	ibt-106	2	1..1	Sum of Invoice line net amount
/ (Invoice CreditNote) / cac:LegalMonetaryTotal / cbc:AllowanceTotalAmount	ibt-107	2	0..1	Sum of allowances on document level
/ (Invoice CreditNote) / cac:LegalMonetaryTotal / cbc:ChargeTotalAmount	ibt-108	2	0..1	Sum of charges on document level
/ (Invoice CreditNote) / cac:LegalMonetaryTotal / cbc:TaxExclusiveAmount	ibt-109	2	1..1	Invoice total amount without TAX
/ (Invoice CreditNote) / cac:TaxTotal				
/ (Invoice CreditNote) / cac:TaxTotal / cbc:TaxAmount[@currencyID=/(Invoice CreditNote) / cbc:DocumentCurrencyCode / text()]	ibt-110	2	0..1	Invoice total TAX amount
/ (Invoice CreditNote) / cac:TaxTotal / cbc:TaxAmount[@currencyID=/(Invoice CreditNote) / cbc:TaxCurrencyCode / text()]	ibt-111	2	0..1	Invoice total TAX amount in accounting currency
/ (Invoice CreditNote) / cac:LegalMonetaryTotal / cbc:TaxInclusiveAmount	ibt-112	2	1..1	Invoice total amount with TAX
/ (Invoice CreditNote) / cac:LegalMonetaryTotal / cbc:PrepaidAmount	ibt-113	2	0..1	Paid amount
/ (Invoice CreditNote) / cac:LegalMonetaryTotal / cbc:PayableRoundingAmount	ibt-114	2	0..1	Rounding amount
/ (Invoice CreditNote) / cac:LegalMonetaryTotal / cbc:PayableAmount	ibt-115	2	1..1	Amount due for payment
/ (Invoice CreditNote) / cac:TaxTotal / cac:TaxSubtotal	ibg-23	1	1..n	TAX BREAKDOWN
/ (Invoice CreditNote) / cac:TaxTotal / cac:TaxSubtotal / cbc:TaxableAmount	ibt-116	2	1..1	TAX category taxable amount
/ (Invoice CreditNote) / cac:TaxTotal / cac:TaxSubtotal / cbc:TaxAmount	ibt-117	2	1..1	TAX category tax amount
/ (Invoice CreditNote) / cac:TaxTotal / cac:TaxSubtotal / cac:TaxCategory				

UBL syntax XPath	ID	Level	Card.	Business Term
/([Invoice CreditNote])/ cac:TaxTotal/ cac:TaxSubtotal/ cac:TaxCategory/ cbc:ID	ibt-118	2	1..1	TAX category code
/([Invoice CreditNote])/ cac:TaxTotal/ cac:TaxSubtotal/ cac:TaxCategory/ cac:TaxScheme				
/([Invoice CreditNote])/ cac:TaxTotal/ cac:TaxSubtotal/ cac:TaxCategory/ cac:TaxScheme/ cbc:ID	ibt-118-1	3	0..1	Tax Scheme
/([Invoice CreditNote])/ cac:TaxTotal/ cac:TaxSubtotal/ cac:TaxCategory/ cbc:Percent	ibt-119	2	0..1	TAX category rate
/([Invoice CreditNote])/ cac:TaxTotal/ cac:TaxSubtotal/ cac:TaxCategory/ cbc:TaxExemptionReason	ibt-120	2	0..1	TAX exemption reason text
/([Invoice CreditNote])/ cac:TaxTotal/ cac:TaxSubtotal/ cac:TaxCategory/ cbc:TaxExemptionReasonCode	ibt-121	2	0..1	TAX exemption reason code
/([Invoice CreditNote])/ cac:AdditionalDocumentReference	ibg-24	1	0..n	ADDITIONAL SUPPORTING DOCUMENTS
/([Invoice CreditNote])/ cac:AdditionalDocumentReference/ cbc:ID	ibt-122	2	1..1	Supporting document reference
/([Invoice CreditNote])/ cac:AdditionalDocumentReference/ cbc:DocumentDescription	ibt-123	2	0..1	Supporting document description
/([Invoice CreditNote])/ cac:AdditionalDocumentReference/ cac:Attachment				
/([Invoice CreditNote])/ cac:AdditionalDocumentReference/ cac:Attachment/ cac:ExternalReference				
/([Invoice CreditNote])/ cac:AdditionalDocumentReference/ cac:Attachment/ cac:ExternalReference/ cbc:URI	ibt-124	2	0..1	External document location
/([Invoice CreditNote])/ cac:AdditionalDocumentReference/ cac:Attachment/ cbc:EmbeddedDocumentBinaryObject	ibt-125	2	0..1	Attached document
/([Invoice CreditNote])/ cac:AdditionalDocumentReference/ cac:Attachment/ cbc:EmbeddedDocumentBinaryObject/ @mimeCode	ibt-125-1	3	1..1	Attached document Mime code
/([Invoice CreditNote])/ cac:AdditionalDocumentReference/ cac:Attachment/ cbc:EmbeddedDocumentBinaryObject/ @filename	ibt-125-2	3	1..1	Attached document Filename
//(cac:InvoiceLine cac:CreditNoteLine)	ibg-25	1	1..n	INVOICE LINE
//(cac:InvoiceLine cac:CreditNoteLine)/ cbc:ID	ibt-126	2	1..1	Invoice line identifier
//(cac:InvoiceLine cac:CreditNoteLine)/ cbc:Note	ibt-127	2	0..1	Invoice line note
//(cac:InvoiceLine cac:CreditNoteLine)/ cac:DocumentReference[cbc:DocumentTypeCode = '130']				
//(cac:InvoiceLine cac:CreditNoteLine)/ cac:DocumentReference[cbc:DocumentTypeCode = '130']/ cbc:ID	ibt-128	2	0..1	Invoice line object identifier

UBL syntax XPath	ID	Level	Card.	Business Term
//(cac:InvoiceLine cac:CreditNoteLine)/ cac:DocumentReference[cbc:DocumentTypeCode = '130']/ cbc:ID/ @schemeID	ibt-128-1	3	0..1	Scheme identifier
//(cac:InvoiceLine cac:CreditNoteLine)/ cac:DocumentReference[not(cbc:DocumentTypeCode = '130')]				
//(cac:InvoiceLine cac:CreditNoteLine)/ cac:DocumentReference[not(cbc:DocumentTypeCode = '130')]/ cbc:ID	ibt-188	2	0..1	Invoice line document identifier
//(cac:InvoiceLine cac:CreditNoteLine)/ cac:DocumentReference[not(cbc:DocumentTypeCode = '130')]/ cbc:DocumentTypeCode	ibt-189	2	0..1	Document type code
//(cac:InvoiceLine cac:CreditNoteLine)/ cbc:InvoicedQuantity	ibt-129	2	1..1	Invoiced quantity
//(cac:InvoiceLine cac:CreditNoteLine)/ cbc:InvoicedQuantity/ @unitCode	ibt-130	2	1..1	Invoiced quantity unit of measure code
//(cac:InvoiceLine cac:CreditNoteLine)/ cbc:LineExtensionAmount	ibt-131	2	1..1	Invoice line net amount
//(cac:InvoiceLine cac:CreditNoteLine)/ cac:OrderLineReference				
//(cac:InvoiceLine cac:CreditNoteLine)/ cac:OrderLineReference/ cbc:LineID	ibt-132	2	0..1	Referenced purchase order line reference
//(cac:InvoiceLine cac:CreditNoteLine)/ cac:OrderLineReference/ cac:OrderReference/ cbc:ID	ibt-183	2	0..1	Order reference
//(cac:InvoiceLine cac:CreditNoteLine)/ cac:DespatchLineReference/ cac:DocumentReference/ cbc:ID	ibt-184	2	0..1	Despatch advice reference
//(cac:InvoiceLine cac:CreditNoteLine)/ cbc:AccountingCost	ibt-133	2	0..1	Invoice line Buyer accounting reference
//(cac:InvoiceLine cac:CreditNoteLine)/ cac:InvoicePeriod	ibg-26	2	0..1	INVOICE LINE PERIOD
//(cac:InvoiceLine cac:CreditNoteLine)/ cac:InvoicePeriod/ cbc:StartDate	ibt-134	3	0..1	Invoice line period start date
//(cac:InvoiceLine cac:CreditNoteLine)/ cac:InvoicePeriod/ cbc:EndDate	ibt-135	3	0..1	Invoice line period end date
//(cac:InvoiceLine cac:CreditNoteLine)/ cac:AllowanceCharge[cbc:ChargeIndicator = false()]	ibg-27	2	0..n	INVOICE LINE ALLOWANCES
//(cac:InvoiceLine cac:CreditNoteLine)/ cac:AllowanceCharge[cbc:ChargeIndicator = false()]/ cbc:ChargeIndicator			1..1	Fixed value 'false'
//(cac:InvoiceLine cac:CreditNoteLine)/ cac:AllowanceCharge[cbc:ChargeIndicator = false()]/ cbc:Amount	ibt-136	3	1..1	Invoice line allowance amount
//(cac:InvoiceLine cac:CreditNoteLine)/ cac:AllowanceCharge[cbc:ChargeIndicator = false()]/ cbc:BaseAmount	ibt-137	3	0..1	Invoice line allowance base amount
//(cac:InvoiceLine cac:CreditNoteLine)/ cac:AllowanceCharge[cbc:ChargeIndicator = false()]/ cbc:MultiplierFactorNumeric	ibt-138	3	0..1	Invoice line allowance percentage

UBL syntax XPath	ID	Level	Card.	Business Term
//(cac:InvoiceLine cac:CreditNoteLine)/ cac:AllowanceCharge[cbc:ChargeIndicator = false()]/ cbc:AllowanceChargeReason	ibt-139	3	0..1	Invoice line allowance reason
//(cac:InvoiceLine cac:CreditNoteLine)/ cac:AllowanceCharge[cbc:ChargeIndicator = false()]/ cbc:AllowanceChargeReasonCode	ibt-140	3	0..1	Invoice line allowance reason code
//(cac:InvoiceLine cac:CreditNoteLine)/ cac:AllowanceCharge[cbc:ChargeIndicator = true()]	ibg-28	2	0..n	INVOICE LINE CHARGES
//(cac:InvoiceLine cac:CreditNoteLine)/ cac:AllowanceCharge[cbc:ChargeIndicator = true()]/ cbc:ChargeIndicator			1..1	Fixed value 'true'
//(cac:InvoiceLine cac:CreditNoteLine)/ cac:AllowanceCharge[cbc:ChargeIndicator = true()]/ cbc:Amount	ibt-141	3	1..1	Invoice line charge amount
//(cac:InvoiceLine cac:CreditNoteLine)/ cac:AllowanceCharge[cbc:ChargeIndicator = true()]/ cbc:BaseAmount	ibt-142	3	0..1	Invoice line charge base amount
//(cac:InvoiceLine cac:CreditNoteLine)/ cac:AllowanceCharge[cbc:ChargeIndicator = true()]/ cbc:MultiplierFactorNumeric	ibt-143	3	0..1	Invoice line charge percentage
//(cac:InvoiceLine cac:CreditNoteLine)/ cac:AllowanceCharge[cbc:ChargeIndicator = true()]/ cbc:AllowanceChargeReason	ibt-144	3	0..1	Invoice line charge reason
//(cac:InvoiceLine cac:CreditNoteLine)/ cac:AllowanceCharge[cbc:ChargeIndicator = true()]/ cbc:AllowanceChargeReasonCode	ibt-145	3	0..1	Invoice line charge reason code
//(cac:InvoiceLine cac:CreditNoteLine)/ cac:Price	ibg-29	2	1..1	PRICE DETAILS
//(cac:InvoiceLine cac:CreditNoteLine)/ cac:Price/ cbc:PriceAmount	ibt-146	3	1..1	Item net price
//(cac:InvoiceLine cac:CreditNoteLine)/ cac:Price/ cac:AllowanceCharge[cbc:ChargeIndicator = false()]/ cbc:ChargeIndicator				Fixed value 'false'
//(cac:InvoiceLine cac:CreditNoteLine)/ cac:Price/ cac:AllowanceCharge[cbc:ChargeIndicator = false()]/ cbc:Amount	ibt-147	3	0..1	Item price discount
//(cac:InvoiceLine cac:CreditNoteLine)/ cac:Price/ cac:AllowanceCharge[cbc:ChargeIndicator = false()]/ cbc:BaseAmount	ibt-148	3	0..1	Item gross price
/(Invoice CreditNote)/ cac:Delivery/ cac:DeliveryLocation/ cac:Address/ cac:AddressLine				
//(cac:InvoiceLine cac:CreditNoteLine)/ cac:Price/ cbc:BaseQuantity	ibt-149	3	0..1	Item price base quantity
//(cac:InvoiceLine cac:CreditNoteLine)/ cac:Price/ cbc:BaseQuantity/ @unitCode	ibt-150	3	0..1	Item price base quantity unit of measure code
//(cac:InvoiceLine cac:CreditNoteLine)/ cac:Item/ cac:ClassifiedTaxCategory	ibg-30	2	1..n	LINE TAX INFORMATION
//(cac:InvoiceLine cac:CreditNoteLine)/ cac:Item/ cac:ClassifiedTaxCategory/ cbc:ID	ibt-151	3	1..1	Invoiced item TAX category code

UBL syntax XPath	ID	Level	Card.	Business Term
//(cac:InvoiceLine cac:CreditNoteLine)/ cac:Item/ cac:ClassifiedTaxCategory/ cbc:Percent	ibt-152	3	0..1	Invoiced item TAX rate
//(cac:InvoiceLine cac:CreditNoteLine)/ cac:Item/ cac:ClassifiedTaxCategory/ cbc:TaxExemptionReasonCode	ibt-185	3	0..1	TAX exemption reason code
//(cac:InvoiceLine cac:CreditNoteLine)/ cac:Item/ cac:ClassifiedTaxCategory/ cbc:TaxExemptionReason	ibt-186	3	0..1	TAX exemption reason text
//(cac:InvoiceLine cac:CreditNoteLine)/ cac:Item/ cac:ClassifiedTaxCategory/ cbc:PerUnitAmount	ibt-166	3	0..1	Unit TAX
//(cac:InvoiceLine cac:CreditNoteLine)/ cac:Item/ cac:ClassifiedTaxCategory/ cac:TaxScheme				
//(cac:InvoiceLine cac:CreditNoteLine)/ cac:Item/ cac:ClassifiedTaxCategory/ cac:TaxScheme/ cbc:ID	ibt-167	3	0..1	Tax Scheme
//(cac:InvoiceLine cac:CreditNoteLine)/ cac:Item	ibg-31	2	1..1	ITEM INFORMATION
//(cac:InvoiceLine cac:CreditNoteLine)/ cac:Item/ cbc:Name	ibt-153	3	1..1	Item name
//(cac:InvoiceLine cac:CreditNoteLine)/ cac:Item/ cbc:Description	ibt-154	3	0..n	Item description
//(cac:InvoiceLine cac:CreditNoteLine)/ cac:Item/ cac:SellersItemIdentification				
//(cac:InvoiceLine cac:CreditNoteLine)/ cac:Item/ cac:SellersItemIdentification/ cbc:ID	ibt-155	3	0..1	Item Seller's identifier
//(cac:InvoiceLine cac:CreditNoteLine)/ cac:Item/ cac:BuyersItemIdentification				
//(cac:InvoiceLine cac:CreditNoteLine)/ cac:Item/ cac:BuyersItemIdentification/ cbc:ID	ibt-156	3	0..1	Item Buyer's identifier
//(cac:InvoiceLine cac:CreditNoteLine)/ cac:Item/ cac:StandardItemIdentification				
//(cac:InvoiceLine cac:CreditNoteLine)/ cac:Item/ cac:StandardItemIdentification/ cbc:ID	ibt-157	3	0..1	Item standard identifier
//(cac:InvoiceLine cac:CreditNoteLine)/ cac:Item/ cac:StandardItemIdentification/ cbc:ID/ @schemeID	ibt-157-1	4	1..1	Scheme identifier
//(cac:InvoiceLine cac:CreditNoteLine)/ cac:Item/ cac:CommodityClassification				
//(cac:InvoiceLine cac:CreditNoteLine)/ cac:Item/ cac:CommodityClassification/ cbc:ItemClassificationCode	ibt-158	3	0..n	Item classification identifier
//(cac:InvoiceLine cac:CreditNoteLine)/ cac:Item/ cac:CommodityClassification/ cbc:ItemClassificationCode/ @listID	ibt-158-1	4	1..1	Scheme identifier
//(cac:InvoiceLine cac:CreditNoteLine)/ cac:Item/ cac:CommodityClassification/ cbc:ItemClassificationCode/ @listVersionID	ibt-158-2	4	0..1	Scheme version identifier
//(cac:InvoiceLine cac:CreditNoteLine)/ cac:Item/ cac:OriginCountry				
//(cac:InvoiceLine cac:CreditNoteLine)/ cac:Item/ cac:OriginCountry/ cbc:IdentificationCode	ibt-159	3	0..1	Item country of origin

UBL syntax XPath	ID	Level	Card.	Business Term
//(cac:InvoiceLine cac:CreditNoteLine)/ cac:Item/ cac:AdditionalItemProperty	ibg-32	3	0..n	ITEM ATTRIBUTES
//(cac:InvoiceLine cac:CreditNoteLine)/ cac:Item/ cac:AdditionalItemProperty/ cbc:Name	ibt-160	4	1..1	Item attribute name
//(cac:InvoiceLine cac:CreditNoteLine)/ cac:Item/ cac:AdditionalItemProperty/ cbc:Value	ibt-161	4	1..1	Item attribute value

6 Rules

6.1 Rules for BIS Billing 3.0

The rules listed in following table is from Poen Peppol BIS 3.0 Billing Rules are defined as specified in ISO/IEC 19757-3 :2020.

Nobu: National rules for VAT is nothing to do with Japan.

ID	Rule	Severity
DK-R-002	Danish suppliers MUST provide legal entity (CVR-number)	fatal
DK-R-003	If ItemClassification is provided from Danish suppliers, UNSPSC version 19.0501 should be used.	warning
DK-R-004	When specifying non-VAT Taxes, Danish suppliers MUST use the AllowanceChargeReasonCode="ZZZ" and the 4-digit Tax category MUST be specified in 'AllowanceChargeReason'	fatal
DK-R-005	For Danish suppliers the following Payment means codes are allowed: 1, 10, 31, 42, 48, 49, 50, 58, 59, 93 and 97	fatal
DK-R-006	For Danish suppliers bank account and registration account is mandatory if payment means is 31 or 42	fatal
DK-R-007	For Danish suppliers PaymentMandate/ID and PayerFinancialAccount/ID are mandatory when payment means is 49	fatal
DK-R-008	For Danish Suppliers PaymentID is mandatory and MUST start with 01#, 04# or 15# (kortartkode), and PayeeFinancialAccount/ID (Giro kontonummer) is mandatory and must be 7 characters long, when payment means equals 50 (Giro)	fatal
DK-R-009	For Danish Suppliers if the PaymentID is prefixed with 04# or 15# the 16 digits instruction Id must be added to the PaymentID eg. "04#1234567890123456" when Payment means equals 50 (Giro)	fatal
DK-R-010	For Danish Suppliers the PaymentID is mandatory and MUST start with 71#, 73# or 75# (kortartkode) and PayeeFinancialAccount/ID (Kreditornummer) is mandatory and must be exactly 8 characters long, when Payment means equals 93 (FIK)	fatal
DK-R-011	For Danish Suppliers if the PaymentID is prefixed with 71# or 75# the 15-16 digits instruction Id must be added to the PaymentID eg. "71#1234567890123456" when payment Method equals 93 (FIK)	fatal
DK-R-013	For Danish Suppliers it is mandatory to use schemeID when PartyIdentification/ID is used for AccountingCustomerParty or AccountingSupplierParty	fatal

ID	Rule	Severity
DK-R-014	For Danish Suppliers it is mandatory to specify schemeID as "0184" (DK CVR-number) when PartyLegalEntity/CompanyID is used for AccountingSupplierParty	fatal
DK-R-015	For Danish Suppliers, if specified, AccountingSupplierParty/PartyTaxScheme/CompanyID (DK VAT number) must start with DK followed by 8 digits	fatal
DK-R-016	For Danish Suppliers, a Credit note cannot have a negative total (PayableAmount)	fatal
GR-R-001-1	When the Supplier is Greek, the Invoice Id should consist of 6 segments	fatal
GR-R-001-2	When the Supplier is Greek, the Invoice Id first segment must be a valid TIN Number and match either the Supplier's or the Tax Representative's Tin Number	fatal
GR-R-001-3	When the Supplier is Greek, the Invoice Id second segment must be a valid Date that matches the invoice Issue Date	fatal
GR-R-001-4	When Supplier is Greek, the Invoice Id third segment must be a positive integer	fatal
GR-R-001-5	When Supplier is Greek, the Invoice Id in the fourth segment must be a valid greek document type	fatal
GR-R-001-6	When Supplier is Greek, the Invoice Id fifth segment must not be empty	fatal
GR-R-001-7	When Supplier is Greek, the Invoice Id sixth segment must not be empty	fatal
GR-R-002	Greek Suppliers must provide their full name as they are registered in the Greek Business Registry (G.E.MH.) as a legal entity or in the Tax Registry as a natural person	fatal
GR-R-003	For the Greek Suppliers, the VAT must start with 'EL' and must be a valid TIN number	fatal
GR-R-004-1	When Supplier is Greek, there must be one MARK Number	fatal
GR-R-004-2	When Supplier is Greek, the MARK Number must be a positive integer	fatal
GR-R-005	Greek Suppliers must provide the full name of the buyer	fatal
GR-R-006	Greek Suppliers must provide the VAT number of the buyer, if the buyer is Greek	fatal
GR-R-007-1	When greek supplier does not have a VAT number, the tax representative must be present	fatal
GR-R-007-2	If the Greek Suppliers do not have Greek VAT they must provide the full name of their tax representative in Greece	fatal
GR-R-007-3	If the Greek Suppliers do not have Greek VAT, they must provide the VAT number of their tax representative	fatal
GR-R-008-2	When Supplier is Greek, there should be no more than one invoice url	fatal
GR-R-008-3	When Supplier is Greek and the INVOICE URL Document reference exists, the External Reference URI should be present	fatal
GR-R-009	Greek suppliers that send an invoice through the PEPPOL network must use a correct TIN number as an electronic address according to PEPPOL Electronic Address Identifier scheme (schemeID 9933).	fatal
GR-R-010	Greek Suppliers that send an invoice through the PEPPOL network to a greek buyer must use a correct TIN number as an electronic address according to PEPPOL Electronic Address Identifier scheme (SchemeID 9933)	fatal
GR-S-008-1	When Supplier is Greek, there should be one invoice url	warning

ID	Rule	Severity
IS-R-001	If seller is icelandic then invoice type should be 380 or 381 — Ef seljandi er íslenskur þá ætti gerð reiknings (BT-3) að vera sölureikningur (380) eða kreditreikningur (381).	warning
IS-R-002	If seller is icelandic then it shall contain sellers legal id — Ef seljandi er íslenskur þá skal reikningur innihalda íslenska kennitölu seljanda (BT-30).	fatal
IS-R-003	If seller is icelandic then it shall contain his address with street name and zip code — Ef seljandi er íslenskur þá skal heimilisfang seljanda innihalda götuheiti og póstnúmer (BT-35 og BT-38).	fatal
IS-R-004	If seller and buyer are icelandic then the invoice shall contain the buyers icelandic legal identifier — Ef seljandi og kaupandi eru íslenskir þá skal reikningurinn innihalda íslenska kennitölu kaupanda (BT-47).	fatal
IS-R-005	If seller and buyer are icelandic then the invoice shall contain the buyers address with street name and zip code — Ef seljandi og kaupandi eru íslenskir þá skal heimilisfang kaupanda innihalda götuheiti og póstnúmer (BT-50 og BT-53)	fatal
IS-R-006	If seller is icelandic and payment means code is 9 then a 12 digit account id must exist — Ef seljandi er íslenskur og greiðslumáti (BT-81) er millifærsla (kóti 9) þá skal koma fram 12 stafa reikningnúmer (BT-84)	fatal
IS-R-007	If seller is icelandic and payment means code is 42 then a 12 digit account id must exist — Ef seljandi er íslenskur og greiðslumáti (BT-81) er millifærsla (kóti 42) þá skal koma fram 12 stafa reikningnúmer (BT-84)	fatal
IS-R-008	If seller is icelandic and invoice contains supporting description EINDAGI then the id form must be YYYY-MM-DD — Ef seljandi er íslenskur þá skal eindagi (BT-122, DocumentDescription = EINDAGI) vera á forminu YYYY-MM-DD.	fatal
IS-R-009	If seller is icelandic and invoice contains supporting description EINDAGI invoice must have due date — Ef seljandi er íslenskur þá skal reikningur sem inniheldur eindaga (BT-122, DocumentDescription = EINDAGI) einnig hafa gjalddaga (BT-9).	fatal
IS-R-010	If seller is icelandic and invoice contains supporting description EINDAGI the id date must be same or later than due date — Ef seljandi er íslenskur þá skal eindagi (BT-122, DocumentDescription = EINDAGI) skal vera sami eða síðar en gjalddagi (BT-9) ef eindagi er til staðar.	fatal
IT-R-001	[IT-R-001] BT-32 (Seller tax registration identifier) - For Italian suppliers BT-32 minimum length 11 and maximum length shall be 16. Per i fornitori italiani il BT-32 deve avere una lunghezza tra 11 e 16 caratteri	fatal
TT-R-002	[IT-R-002] BT-35 (Seller address line 1) - Italian suppliers MUST provide the postal address line 1 - I fornitori italiani devono indicare l'indirizzo postale.	fatal
TT-R-003	[IT-R-003] BT-37 (Seller city) - Italian suppliers MUST provide the postal address city - I fornitori italiani devono indicare la città di residenza.	fatal
TT-R-004	[IT-R-004] BT-38 (Seller post code) - Italian suppliers MUST provide the postal address post code - I fornitori italiani devono indicare il CAP di residenza.	fatal
NO-R-001	For Norwegian suppliers, a VAT number MUST be the country code prefix NO followed by a valid Norwegian organization number (nine numbers) followed by the letters MVA.	fatal
NO-R-002	For Norwegian suppliers, most invoice issuers are required to append "Foretaksregisteret" to their invoice. "Dersom selger er aksjeselskap, allmennaksjeselskap eller filial av utenlandsk selskap skal også ordet «Foretaksregisteret» fremgå av salgsdokumentet, jf. foretaksregisterloven § 10-2."	warning

ID	Rule	Severity
PEPPOL-COMMON-R040	GLN must have a valid format according to GS1 rules.	fatal
PEPPOL-COMMON-R041	Norwegian organization number MUST be stated in the correct format.	fatal
PEPPOL-COMMON-R042	Danish organization number (CVR) MUST be stated in the correct format.	fatal
PEPPOL-EN16931-CL001	Mime code must be according to subset of IANA code list.	fatal
PEPPOL-EN16931-CL002	Reason code MUST be according to subset of UNCL 5189 D.16B.	fatal
PEPPOL-EN16931-CL003	Reason code MUST be according to UNCL 7161 D.16B.	fatal
PEPPOL-EN16931-CL006	Invoice period description code must be according to UNCL 2005 D.16B.	fatal
PEPPOL-EN16931-CL007	Currency code must be according to ISO 4217:2005	fatal
PEPPOL-EN16931-CL008	Electronic address identifier scheme must be from the codelist "Electronic Address Identifier Scheme"	fatal
PEPPOL-EN16931-F001	A date MUST be formatted YYYY-MM-DD.	fatal
PEPPOL-EN16931-P0100	Invoice type code MUST be set according to the profile.	fatal
PEPPOL-EN16931-P0101	Credit note type code MUST be set according to the profile.	fatal
PEPPOL-EN16931-P0104	Tax Category G MUST be used when exemption reason code is VATEX-EU-G	fatal
PEPPOL-EN16931-P0105	Tax Category O MUST be used when exemption reason code is VATEX-EU-O	fatal
PEPPOL-EN16931-P0106	Tax Category K MUST be used when exemption reason code is VATEX-EU-IC	fatal
PEPPOL-EN16931-P0107	Tax Category AE MUST be used when exemption reason code is VATEX-EU-AE	fatal
PEPPOL-EN16931-P0108	Tax Category E MUST be used when exemption reason code is VATEX-EU-D	fatal
PEPPOL-EN16931-P0109	Tax Category E MUST be used when exemption reason code is VATEX-EU-F	fatal

ID	Rule	Severity
PEPPOL-EN16931-P0110	Tax Category E MUST be used when exemption reason code is VATEX-EU-I	fatal
PEPPOL-EN16931-P0111	Tax Category E MUST be used when exemption reason code is VATEX-EU-J	fatal
PEPPOL-EN16931-R001	Business process MUST be provided.	fatal
PEPPOL-EN16931-R002	No more than one note is allowed on document level.	fatal
PEPPOL-EN16931-R003	A buyer reference or purchase order reference MUST be provided.	fatal
PEPPOL-EN16931-R004	Specification identifier MUST have the value 'urn:cen.eu:en16931:2017#compliant#urn:fdc:peppol.eu:2017:poacc:billing:3.0'.	fatal
PEPPOL-EN16931-R005	VAT accounting currency code MUST be different from invoice currency code when provided.	fatal
PEPPOL-EN16931-R006	Only one invoiced object is allowed on document level	fatal
PEPPOL-EN16931-R007	Business process MUST be in the format 'urn:fdc:peppol.eu:2017:poacc:billing:NN:1.0' where NN indicates the process number.	fatal
PEPPOL-EN16931-R008	Document MUST not contain empty elements.	fatal
PEPPOL-EN16931-R010	Buyer electronic address MUST be provided	fatal
PEPPOL-EN16931-R020	Seller electronic address MUST be provided	fatal
PEPPOL-EN16931-R040	Allowance/charge amount must equal base amount * percentage/100 if base amount and percentage exists	fatal
PEPPOL-EN16931-R041	Allowance/charge base amount MUST be provided when allowance/charge percentage is provided.	fatal
PEPPOL-EN16931-R042	Allowance/charge percentage MUST be provided when allowance/charge base amount is provided.	fatal
PEPPOL-EN16931-R043	Allowance/charge ChargeIndicator value MUST equal 'true' or 'false'	fatal
PEPPOL-EN16931-R044	Charge on price level is NOT allowed. Only value 'false' allowed.	fatal
PEPPOL-EN16931-R046	Item net price MUST equal (Gross price - Allowance amount) when gross price is provided.	fatal
PEPPOL-EN16931-R051	All currencyID attributes must have the same value as the invoice currency code (BT-5), except for the invoice total VAT amount in accounting currency (BT-111).	fatal
PEPPOL-EN16931-R053	Only one tax total with tax subtotals MUST be provided.	fatal
PEPPOL-EN16931-R054	Only one tax total without tax subtotals MUST be provided when tax currency code is provided.	fatal
PEPPOL-EN16931-R055	Invoice total VAT amount and Invoice total VAT amount in accounting currency MUST have the same operational sign	fatal

ID	Rule	Severity
PEPPOL-EN16931-R061	Mandate reference MUST be provided for direct debit.	fatal
PEPPOL-EN16931-R080	Only one project reference is allowed on document level	fatal
PEPPOL-EN16931-R100	Only one invoiced object is allowed pr line	fatal
PEPPOL-EN16931-R101	Element Document reference can only be used for Invoice line object	fatal
PEPPOL-EN16931-R110	Start date of line period MUST be within invoice period.	fatal
PEPPOL-EN16931-R111	End date of line period MUST be within invoice period.	fatal
PEPPOL-EN16931-R120	Invoice line net amount MUST equal (Invoiced quantity * (Item net price/item price base quantity) + Sum of invoice line charge amount - sum of invoice line allowance amount	fatal
PEPPOL-EN16931-R121	Base quantity MUST be a positive number above zero.	fatal
PEPPOL-EN16931-R130	Unit code of price base quantity MUST be same as invoiced quantity.	fatal
SE-R-001	For Swedish suppliers, Swedish VAT-numbers must consist of 14 characters.	fatal
SE-R-002	For Swedish suppliers, the Swedish VAT-numbers must have the trailing 12 characters in numeric form	fatal
SE-R-003	Swedish organisation numbers should be numeric.	warning
SE-R-004	Swedish organisation numbers consist of 10 characters.	warning
SE-R-005	For Swedish suppliers, when using Seller tax registration identifier, 'Godkänd för F-skatt' must be stated	fatal
SE-R-006	For Swedish suppliers, only standard VAT rate of 6, 12 or 25 are used	fatal
SE-R-007	For Swedish suppliers using Plusgiro, the Account ID must be numeric	warning
SE-R-008	For Swedish suppliers using Bankgiro, the Account ID must be numeric	warning
SE-R-009	For Swedish suppliers using Bankgiro, the Account ID must have 7-8 characters	warning
SE-R-010	For Swedish suppliers using Plusgiro, the Account ID must have 2-8 characters	warning
SE-R-011	For Swedish suppliers using Swedish Bankgiro or Plusgiro, the proper way to indicate this is to use Code 30 for PaymentMeans and FinancialInstitutionBranch ID with code SE:BANKGIRO or SE:PLUSGIRO	warning
SE-R-012	For domestic transactions between Swedish trading partners, credit transfer should be indicated by PaymentMeansCode="30"	warning

6.2 Shared rule for PINT

The rules listed in **Table 34** apply to the shared content of the PINT and must be supported by all compliant invoice instances. Rules are defined as specified in ISO/IEC 19757-3 :2020.

Table 34 — Shared rule for PINT

ID	Rule	Severity
ibr-01	An Invoice shall have a Specification identifier (ibt-024).	Fatal
ibr-02	An Invoice shall have an Invoice number (ibt-001).	Fatal

ID	Rule	Severity
ibr-03	An Invoice shall have an Invoice issue date (ibt-002).	Fatal
ibr-04	An Invoice shall have an Invoice type code (ibt-003).	Fatal
ibr-05	An Invoice shall have an Invoice currency code (ibt-005).	Fatal
ibr-06	An Invoice shall contain the Seller name (ibt-027).	Fatal
ibr-07	An Invoice shall contain the Buyer name (ibt-044).	Fatal
ibr-08	An Invoice shall contain the Seller postal address (ibg-05).	Fatal
ibr-09	The Seller postal address (ibg-05) shall contain a Seller country code (ibt-040).	Fatal
ibr-10	An Invoice shall contain the Buyer postal address (ibg-08).	Fatal
ibr-11	The Buyer postal address (ibg-08) shall contain a Buyer country code (ibt-055).	Fatal
ibr-12	An Invoice shall have the Sum of Invoice line net amount (ibt-106).	Fatal
ibr-13	An Invoice shall have the Invoice total amount without TAX (ibt-109).	Fatal
ibr-14	An Invoice shall have the Invoice total amount with TAX (ibt-112).	Fatal
ibr-15	An Invoice shall have the Amount due for payment (ibt-115).	Fatal
ibr-16	An Invoice shall have at least one Invoice line (ibg-25).	Fatal
ibr-17	The Payee name (ibt-59) shall be provided in the Invoice, if the Payee (ibg-10) is different from the Seller (ibg-4).	Fatal
ibr-18	The Seller tax representative name (ibt-062) shall be provided in the Invoice, if the Seller (ibg-04) has a Seller tax representative party (ibg-11).	Fatal
ibr-19	The Seller tax representative postal address (ibg-12) shall be provided in the Invoice, if the Seller (ibg-04) has a Seller tax representative party (ibg-11).	Fatal
ibr-20	The Seller tax representative postal address (ibg-12) shall contain a Tax representative country code (ibt-069), if the Seller (ibg-04) has a Seller tax representative party (ibg-11).	Fatal
ibr-21	Each Invoice line (ibg-25) shall have an Invoice line identifier (ibt-126).	Fatal
ibr-22	Each Invoice line (ibg-25) shall have an Invoiced quantity (ibt-129).	Fatal
ibr-23	An Invoice line (ibg-25) shall have an Invoiced quantity unit of measure code (ibt-130).	Fatal
ibr-24	Each Invoice line (ibg-25) shall have an Invoice line net amount (ibt-131).	Fatal
ibr-25	Each Invoice line (ibg-25) shall contain the Item name (ibt-153).	Fatal
ibr-26	Each Invoice line (ibg-25) shall contain the Item net price (ibt-146).	Fatal
ibr-27	The Item net price (ibt-146) shall NOT be negative.	Fatal
ibr-28	The Item gross price (ibt-148) shall NOT be negative.	Fatal
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).	Fatal
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).	Fatal
ibr-31	Each Document level allowance (ibg-20) shall have a Document level allowance amount (ibt-092).	Fatal
ibr-33	Each Document level allowance (ibg-20) shall have a Document level allowance reason (ibt-097) or a Document level allowance reason code (ibt-098).	Fatal
ibr-36	Each Document level charge (ibg-21) shall have a Document level charge amount (ibt-099).	Fatal

ID	Rule	Severity
ibr-38	Each Document level charge (ibg-21) shall have a Document level charge reason (ibt-104) or a Document level charge reason code (ibt-105).	Fatal
ibr-41	Each Invoice line allowance (ibg-27) shall have an Invoice line allowance amount (ibt-136).	Fatal
ibr-42	Each Invoice line allowance (ibg-27) shall have an Invoice line allowance reason (ibt-139) or an Invoice line allowance reason code (ibt-140).	Fatal
ibr-43	Each Invoice line charge (ibg-28) shall have an Invoice line charge amount (ibt-141).	Fatal
ibr-44	Each Invoice line charge (ibg-28) shall have an Invoice line charge reason (ibt-144) or an Invoice line charge reason code (ibt-145).	Fatal
ibr-49	A Payment instruction (ibg-16) shall specify the Payment means type code (ibt-081).	Fatal
ibr-52	Each Additional supporting document (ibg-24) shall contain a Supporting document reference (ibt-122).	Fatal
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.	Fatal
ibr-54	Each Item attribute (ibg-32) shall contain an Item attribute name (ibt-160) and an Item attribute value (ibt-161).	Fatal
ibr-55	Each Preceding Invoice reference (ibg-03) shall contain a Preceding Invoice reference (ibt-025).	Fatal
ibr-56	Each Seller tax representative party (ibg-11) shall have a Seller tax representative TAX identifier (ibt-063).	Fatal
ibr-57	Each Deliver to address (ibg-15) shall contain a Deliver to country code (ibt-080).	Fatal
ibr-62	The Seller electronic address (ibt-034) shall have a Scheme identifier.	Fatal
ibr-63	The Buyer electronic address (ibt-049) shall have a Scheme identifier.	Fatal
ibr-64	The Item standard identifier (ibt-157) shall have a Scheme identifier	Fatal
ibr-65	The Item classification identifier (ibt-158) shall have a Scheme identifier	Fatal
ibr-66	The Tax scheme code shall be from list of allowed tax schemes.	Fatal
ibr-67	Invoice amount due for payment (ibt-115) shall have no more than 2 decimals	Fatal
ibr-co-5	Document level allowance reason code (ibt-098) and Document level allowance reason (ibt-097) shall indicate the same type of allowance.	Fatal
ibr-co-6	Document level charge reason code (ibt-105) and Document level charge reason (ibt-104) shall indicate the same type of charge.	Fatal
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.	Fatal
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.	Fatal
ibr-co-10	Sum of Invoice line net amount (ibt-106) = \sum Invoice line net amount (ibt-131).	Fatal
ibr-co-11	Sum of allowances on document level (ibt-107) = \sum Document level allowance amount (ibt-092).	Fatal
ibr-co-12	Sum of charges on document level (ibt-108) = \sum Document level charge amount (ibt-099).	Fatal
ibr-co-13	Invoice total amount without TAX (ibt-0109) = \sum Invoice line net amount (ibt-131) - Sum of allowances on document level (ibt-107) + Sum of charges on document level (ibt-108).	Fatal
ibr-co-14	Invoice total VAT amount (ibt-110) = \sum VAT category tax amount (ibt-117)	Fatal

ID	Rule	Severity
ibr-co-15	Invoice total amount with TAX (ibt-112) = Invoice total amount without TAX (ibt-109) + Invoice total TAX amount (ibt-110).	Fatal
ibr-co-16	Amount due for payment (ibt-115) = Invoice total amount with TAX (ibt-112) - Paid amount (ibt-113) + Rounding amount (ibt-114).	Fatal
ibr-co-19	If Invoicing period (ibg-14) is used, the Invoicing period start date (ibt-73) or the Invoicing period end date (ibt-74) shall be filled, or both.	Fatal
ibr-co-20	If Invoice line period (ibg-26) is used, the Invoice line period start date (ibt-134) or the Invoice line period end date (ibt-135) shall be filled, or both.	Fatal
ibr-co-21	Each Document level allowance (ibg-20) shall contain a Document level allowance reason (ibt-097) or a Document level allowance reason code (ibt-098), or both.	Fatal
ibr-co-22	Each Document level charge (ibg-21) shall contain a Document level charge reason (ibt-104) or a Document level charge reason code (ibt-105), or both.	Fatal
ibr-co-24	Each Invoice line charge (ibg-28) shall contain an Invoice line charge reason (ibt-144) or an Invoice line charge reason code (ibt-145), or both.	Fatal
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.	Fatal
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.	Fatal
ibr-cl-01	The document type code MUST be coded by the invoice and credit note related code lists of UNTDID 1001.	Fatal
ibr-cl-03	currencyID MUST be coded using ISO code list 4217 alpha-3	Fatal
ibr-cl-04	Invoice currency code MUST be coded using ISO code list 4217 alpha-3	Fatal
ibr-cl-05	Tax currency code MUST be coded using ISO code list 4217 alpha-3	Fatal
ibr-cl-07	Object identifier identification scheme identifier MUST be coded using a restriction of UNTDID 1153.	Fatal
ibr-cl-10	Any identifier identification scheme identifier MUST be coded using one of the ISO 6523 ICD list.	Fatal
ibr-cl-11	Any registration identifier identification scheme identifier MUST be coded using one of the ISO 6523 ICD list.	Fatal
ibr-cl-13	Item classification identifier identification scheme identifier MUST be coded using one of the UNTDID 7143 list.	Fatal
ibr-cl-14	Country codes in an invoice MUST be coded using ISO code list 3166-1	Fatal
ibr-cl-15	Origin country codes in an invoice MUST be coded using ISO code list 3166-1	Fatal
ibr-cl-16	Payment means in an invoice MUST be coded using extended UNCL4461 code list	Fatal
ibr-cl-19	Coded allowance reasons MUST belong to the UNCL 5189 code list	Fatal
ibr-cl-20	Coded charge reasons MUST belong to the UNCL 7161 code list	Fatal
ibr-cl-21	Item standard identifier scheme identifier MUST belong to the ISO 6523 ICD code list	Fatal
ibr-cl-23	Unit code MUST be coded according to the UN/ECE Recommendation 20 with Rec 21 extension	Fatal
ibr-cl-24	For Mime code in attribute use restricted set of MIMEMediaType.	Fatal
ibr-cl-25	Endpoint identifier scheme identifier MUST belong to the CEF EAS code list	Fatal
ibr-cl-26	Delivery location identifier scheme identifier MUST belong to the ISO 6523 ICD code list	Fatal

ID	Rule	Severity
PEPPOL-EN16931-CL001	Mime code must be according to subset of IANA code list.	Fatal
PEPPOL-EN16931-CL002	Reason code MUST be according to subset of UNCL 5189 D.16B.	Fatal
PEPPOL-EN16931-CL003	Reason code MUST be according to UNCL 7161 D.16B.	Fatal
PEPPOL-EN16931-CL006	Invoice period description code must be according to UNCL 2005 D.16B.	Fatal
PEPPOL-EN16931-CL007	Currency code must be according to ISO 4217:2005	Fatal

6.3 Rules for Peppol PINT (Shared)

The rules listed in **Table 35** apply to the shared content of the PINT and must be supported by all compliant invoice instances.

Nobu: Is this same with 6.2?

Table 35 — Rules for Peppol PINT (Shared)

ID	Rule	Severity
ibr-01	An Invoice shall have a Specification identifier (ibt-024).	fatal
ibr-02	An Invoice shall have an Invoice number (ibt-001).	fatal
ibr-03	An Invoice shall have an Invoice issue date (ibt-002).	fatal
ibr-04	An Invoice shall have an Invoice type code (ibt-003).	fatal
ibr-05	An Invoice shall have an Invoice currency code (ibt-005).	fatal
ibr-06	An Invoice shall contain the Seller name (ibt-027).	fatal
ibr-07	An Invoice shall contain the Buyer name (ibt-044).	fatal
ibr-08	An Invoice shall contain the Seller postal address (ibg-05).	fatal
ibr-09	The Seller postal address (ibg-05) shall contain a Seller country code (ibt-040).	fatal
ibr-10	An Invoice shall contain the Buyer postal address (ibg-08).	fatal
ibr-11	The Buyer postal address (ibg-08) shall contain a Buyer country code (ibt-055).	fatal
ibr-12	An Invoice shall have the Sum of Invoice line net amount (ibt-106).	fatal
ibr-13	An Invoice shall have the Invoice total amount without Tax (ibt-109).	fatal
ibr-14	An Invoice shall have the Invoice total amount with Tax (ibt-112).	fatal
ibr-15	An Invoice shall have the Amount due for payment (ibt-115).	fatal
ibr-16	An Invoice shall have at least one Invoice line (ibg-25)	fatal
ibr-17	The Payee name (ibt-059) shall be provided in the Invoice, if the Payee (ibg-10) is different from the Seller (ibg-04).	fatal
ibr-18	The Seller tax representative name (ibt-062) shall be provided in the Invoice, if the Seller (ibg-04) has a Seller tax representative party (ibg-11)	fatal
ibr-19	The Seller tax representative postal address (ibg-12) shall be provided in the Invoice, if the Seller (ibg-04) has a Seller tax representative party (ibg-11).	fatal
ibr-20	The Seller tax representative postal address (ibg-12) shall contain a Tax representative country code (ibt-069), if the Seller (ibg-04) has a Seller tax representative party (ibg-11).	fatal
ibr-21	Each Invoice line (ibg-25) shall have an Invoice line identifier (ibt-126).	fatal

ID	Rule	Severity
ibr-22	Each Invoice line (ibg-25) shall have an Invoiced quantity (ibt-129).	fatal
ibr-23	An Invoice line (ibg-25) shall have an Invoiced quantity unit of measure code (ibt-130).	fatal
ibr-24	Each Invoice line (ibg-25) shall have an Invoice line net amount (ibt-131).	fatal
ibr-25	Each Invoice line (ibg-25) shall contain the Item name (ibt-153).	fatal
ibr-26	Each Invoice line (ibg-25) shall contain the Item net price (ibt-146).	fatal
ibr-27	The Item net price (ibt-146) shall NOT be negative.	fatal
ibr-28	The Item gross price (ibt-148) shall NOT be negative.	fatal
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).	fatal
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).	fatal
ibr-31	Each Document level allowance (ibg-20) shall have a Document level allowance amount (ibt-092).	fatal
ibr-33	Each Document level allowance (ibg-20) shall have a Document level allowance reason (ibt-907) or a Document level allowance reason code (ibt-098).	fatal
ibr-36	Each Document level charge (ibg-21) shall have a Document level charge amount (ibt-099).	fatal
ibr-38	Each Document level charge (ibg-21) shall have a Document level charge reason (ibt-104) or a Document level charge reason code (ibt-105).	fatal
ibr-41	Each Invoice line allowance (ibg-27) shall have an Invoice line allowance amount (ibt-136).	fatal
ibr-42	Each Invoice line allowance (ibg-27) shall have an Invoice line allowance reason (ibt-139) or an Invoice line allowance reason code (ibt-140).	fatal
ibr-43	Each Invoice line charge (ibg-28) shall have an Invoice line charge amount (ibt-141).	fatal
ibr-44	Each Invoice line charge (ibg-28) shall have an Invoice line charge reason (ibt-144) or an invoice line allowance reason code (ibt-145).	fatal
ibr-49	A Payment instruction (ibg-16) shall specify the Payment means type code (ibt-081).	fatal
ibr-52	Each Additional supporting document (ibg-24) shall contain a Supporting document reference (ibt-122).	fatal
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.	fatal
ibr-54	Each Item attribute (ibg-32) shall contain an Item attribute name (ibt-160) and an Item attribute value (ibt-161).	fatal
ibr-55	Each Preceding Invoice reference (ibg-03) shall contain a Preceding Invoice reference (ibt-025).	fatal
ibr-56	Each Seller tax representative party (ibg-11) shall have a Seller tax representative Tax identifier (ibt-063).	fatal
ibr-57	Each Deliver to address (ibg-15) shall contain a Deliver to country code (ibt-080).	fatal
ibr-62	The Seller electronic address (ibt-034) shall have a Scheme identifier.	fatal
ibr-63	The Buyer electronic address (ibt-049) shall have a Scheme identifier.	fatal
ibr-64	The Item standard identifier (ibt-157) shall have a Scheme identifier.	fatal

ID	Rule	Severity
ibr-65	The Item classification identifier (ibt-158) shall have a Scheme identifier.	fatal
ibr-67	Invoice amount due for payment (ibt-115) shall have no more than 2 decimals.	fatal
ibr-cl-01	The document type code MUST be coded by the invoice and credit note related code lists of UNTDID 1001.	fatal
ibr-cl-03	currencyID MUST be coded using ISO code list 4217 alpha-3.	fatal
ibr-cl-04	Invoice currency code MUST be coded using ISO code list 4217 alpha-3	fatal
ibr-cl-05	Tax currency code MUST be coded using ISO code list 4217 alpha-3	fatal
ibr-cl-07	Object identifier identification scheme MUST be coded using a restriction of UNTDID 1153.	fatal
ibr-cl-10	Any identifier identification scheme MUST be coded using one of the ISO 6523 ICD list.	fatal
ibr-cl-11	Any registration identifier identification scheme MUST be coded using one of the ISO 6523 ICD list.	fatal
ibr-cl-13	Item classification identifier identification scheme MUST be coded using one of the UNTDID 7143 list.	fatal
ibr-cl-14	Country codes in an invoice MUST be coded using ISO code list 3166-1	fatal
ibr-cl-15	Origin country codes in an invoice MUST be coded using ISO code list 3166-1	fatal
ibr-cl-16	Payment means in an invoice MUST be coded using UNCL4461 code list (adding Z01 and Z02)	fatal
ibr-cl-19	Coded allowance reasons MUST belong to the UNCL 5189 code list	fatal
ibr-cl-20	Coded charge reasons MUST belong to the UNCL 7161 code list	fatal
ibr-cl-21	Item standard identifier scheme identifier MUST belong to the ISO 6523 ICD list.	fatal
ibr-cl-23	Unit code MUST be coded according to the UN/ECE Recommendation 20 with Rec 21 extension	fatal
ibr-cl-24	Mime code must be according to subset of IANA code list.	fatal
ibr-cl-25	Endpoint identifier scheme identifier MUST belong to the CEF EAS code list.	fatal
ibr-cl-26	Delivery location identifier scheme identifier MUST belong to the ISO 6523 ICD code list.	fatal
ibr-co-05	Document level allowance reason code (ibt-098) and Document level allowance reason (ibt-097) shall indicate the same type of allowance.	fatal
ibr-co-06	Document level charge reason code (ibt-105) and Document level charge reason (ibt-104) shall indicate the same type of charge.	fatal
ibr-co-07	When both Invoice line allowance reason code (iibt-140) and Invoice line allowance reason (iibt-139) the definition of the code is normative.	fatal
ibr-co-08	When both Invoice line charge reason code (iibt-145) and Invoice line charge reason (iibt-144) the definition of the code is normative.	fatal
ibr-co-10	Sum of Invoice line net amount (ibt-106) = Σ Invoice line net amount (ibt-131).	fatal
ibr-co-11	Sum of allowances on document level (ibt-107) = Σ Document level allowance amount (ibt-092).	fatal
ibr-co-12	Sum of charges on document level (ibt-108) = Σ Document level charge amount (ibt-099).	fatal
ibr-co-13	Invoice total amount without Tax (ibt-109) = Σ Invoice line net amount (ibt-131) - Sum of allowances on document level (ibt-107) + Sum of charges on document level (ibt-108).	fatal
ibr-co-14	Invoice total Tax amount (ibt-110) = Σ Tax category tax amount (ibt-117).	fatal

ID	Rule	Severity
ibr-co-15	Invoice total amount with Tax (ibt-112) = Invoice total amount without Tax (ibt-109) + Invoice total Tax amount (ibt-110).	fatal
ibr-co-16	Amount due for payment (ibt-115) = Invoice total amount with Tax (ibt-112) - Paid amount (ibt-113) + Rounding amount (ibt-114).	fatal
ibr-co-19	If Invoicing period (ibg-14) is used, the Invoicing period start date (ibt-073) or the Invoicing period end date (ibt-074) shall be filled, or both.	fatal
ibr-co-20	If Invoice line period (ibg-26) is used, the Invoice line period start date (ibt-134) or the Invoice line period end date (ibt-135) shall be filled, or both.	fatal
ibr-co-21	Each Document level allowance (ibg-20) shall contain a Document level allowance reason (ibt-097) or a Document level allowance reason code (ibt-098), or both	fatal
ibr-co-22	Each Document level charge (ibg-21) shall contain a Document level charge reason (ibt-104) or a Document level charge reason code (ibt-105), or both.	fatal
ibr-co-24	Each Invoice line charge (ibg-28) shall contain an Invoice line charge reason (ibt-144) or an Invoice line charge reason code (ibt-145), or both.	fatal
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.	fatal
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.	fatal

6.4 Rules for Japanese Standard Commercial Invoice (Aligned)

The rules listed in **Table 36** apply to the aligned content for Japanese Standard Commercial invoice.

Table 36 — Rules for Japanese Standard Commercial Invoice (Aligned)

ID	Rule	Severity
jp-br-01	For the Japanese Suppliers, the Tax identifier must start with 'T' and must be 13 digits.	fatal
jp-br-02	Amount shall be integer.	fatal
jp-br-co-01	Consumption Tax category tax amount (ibt-117) = Consumption Tax category taxable amount (ibt-116) x (Consumption Tax category rate (ibt-119) / 100), rounded to integer. The rounded result amount SHALL be between the floor and the ceiling.	fatal
jp-cl-01	The document type code MUST be coded by the Japanese invoice and Japanese credit note related code lists of UNTDID 1001.	fatal
jp-cl-02	Payment means in a Japanese invoice MUST be coded using a restricted version of the UNCL4461 code list (adding Z01 and Z02)	fatal
jp-cl-03	Japanese invoice tax categories MUST be coded using UNCL5305 code list	fatal
jp-cl-04	Tax exemption reason code identifier scheme identifier MUST belong to the ????	fatal
jp-s-01	An Invoice that contains an Invoice line (ibg-25), a Document level allowance (ibg-20) or a Document level charge (ibg-21) where the Consumption Tax category code (ibt-151, ibt-95 or ibt-102) is "Standard rated" shall contain in the Consumption Tax breakdown (ibg-23) at least one Consumption Tax category code (ibt-118) equal with "Standard rated".	fatal
jp-s-02	An Invoice that contains an Invoice line (ibg-25) where the Invoiced item Consumption Tax category code (ibt-151) is "Standard rated" shall contain the Seller Consumption Tax Identifier (ibt-31), the Seller tax registration identifier (ibt-32) and/or the Seller tax representative Consumption Tax identifier (ibt-63).	fatal

ID	Rule	Severity
jp-s-03	An Invoice that contains a Document level allowance (ibg-20) where the Document level allowance Consumption Tax category code (ibt-95) is "Standard rated" shall contain the Seller Consumption Tax Identifier (ibt-31), the Seller tax registration identifier (ibt-32) and/or the Seller tax representative Consumption Tax identifier (ibt-63).	fatal
jp-s-04	An Invoice that contains a Document level charge (ibg-21) where the Document level charge Consumption Tax category code (ibt-102) is "Standard rated" shall contain the Seller Consumption Tax Identifier (ibt-31), the Seller tax registration identifier (ibt-32) and/or the Seller tax representative Consumption Tax identifier (ibt-63).	fatal
jp-s-05	In an Invoice line (ibg-25) where the Invoiced item Consumption Tax category code (ibt-151) is "Standard rated" the Invoiced item Consumption Tax rate (ibt-152) shall be greater than zero.	fatal
jp-s-06	In a Document level allowance (ibg-20) where the Document level allowance Consumption Tax category code (ibt-95) is "Standard rated" the Document level allowance Consumption Tax rate (ibt-96) shall be greater than zero.	fatal
jp-s-07	In a Document level charge (ibg-21) where the Document level charge Consumption Tax category code (ibt-102) is "Standard rated" the Document level charge Consumption Tax rate (ibt-103) shall be greater than zero.	fatal
jp-s-08	For each different value of Consumption Tax category rate (ibt-119) where the Consumption Tax category code (ibt-118) is "Standard rated", the Consumption Tax category taxable amount (ibt-116) in a Consumption Tax breakdown (ibg-23) shall equal the sum of Invoice line net amounts (ibt-131) plus the sum of document level charge amounts (ibt-99) minus the sum of document level allowance amounts (ibt-92) where the Consumption Tax category code (ibt-151, ibt-102, ibt-95) is "Standard rated" and the Consumption Tax rate (ibt-152, ibt-103, ibt-96) equals the Consumption Tax category rate (ibt-119).	fatal
jp-s-09	The Consumption Tax category tax amount (ibt-117) in a Consumption Tax breakdown (ibg-23) where Consumption Tax category code (ibt-118) is "Standard rated" shall equal the Consumption Tax category taxable amount (ibt-116) multiplied by the Consumption Tax category rate (ibt-119).	fatal
jp-s-10	A Consumption Tax breakdown (ibg-23) with Consumption Tax Category code (ibt-118) "Standard rate" shall not have a Consumption Tax exemption reason code (ibt-121) or Consumption Tax exemption reason text (ibt-120).	fatal

7 EN16931 difference

To provide for invoice domain specific requirement outside of the EU as well as in anticipation of potential changes in an amendment to the EN16931 the PINT semantic data model differs from the EN16931 in the following way. All business terms that differ between the PINT and the EN belong to the aligned part of the PINT model to enable restricting them for EN compliant specifications.

Table 37 lists EN 16931 difference.

Table 37 — EN 16931 difference

ID	Level	Card.	BusinessTerm	Description	Semantic Data type	Difference
ib t - 168	1	0..1	Invoice issue time	The time of day when an invoice was issued	Time	Added
ib t - 016	1	0..n	Despatch advice reference	An identifier of a referenced despatch advice.	Document reference	Cardinality from 0..1
ib g - 16	1	0..n	PAYMENT INSTRUCTIONS	A group of business terms providing information about the payment.	Business terms group	Cardinality from 0..1
ib t - 083	2	0..n	Remittance information	A textual value used for payment routing or to establish a link between the payment and the Invoice.	Text	Cardinality from 0..1. Definition extended.
ib	3	0..1	Scheme identifier	The identification of the identification scheme. As example ABA	Code	Added

ID	Level	Card.	BusinessTerm	Description	Semantic Data type	Difference
2018-03-01					date	
2018-04-01	3	0..1	Scheme identifier	The identification of the identification scheme. As example IBAN	Code	Added
2018-03-04	3	0..1	ADDRESS	The address of the financial institution or its branch that holds the payment account.	Business system group	Added
2016-09-01	4	0..1	Account address line 1	The main address line in an address.	Text	Added
2017-01-01	4	0..1	Account address line 2	An additional address line in an address that can be used to give further details supplementing the main line.	Text	Added

ID	Level	Card.	BusinessTerm	Description	Semantic Data type	Difference
i b t - 1 7 1	4	0..1	Account city	The common name of the city, town or village, where the account address is located.	T e x t	Added
i b t - 1 7 2	4	0..1	Account post code	The identifier for an addressable group of properties according to the relevant postal service.	T e x t	Added
i b t - 1 7 3	4	0..1	Account country subdivision	The subdivision of a country.	T e x t	Added
i b t - 1 7 4	4	0..1	Account address line 3	An additional address line in an address that can be used to give further details supplementing the main line.	T e x t	Added
i b t - 1 7 5	4	0..1	Account country code	A code that identifies the country.	C o d e	Added

ID	Level	Card.	BusinessTerm	Description	Semantic Data type	Difference
i b g - 3 3	1	0..n	INVOICE TERMS	Information about the terms that apply to the settlement of the invoice amount.	Business term Group	Added as Business term Group
i b t - 0 2 0	2	0..1	Payment terms	A textual description of the payment terms that apply to the amount due for payment (Including description of possible penalties).	Text	Cardinality to 0..n via Business term Group
i b t - 1 7 8	2	0..1	Payment Instructions ID	An identifier for the payment instructions.		Added
i b t - 1 8 7	2	0..1	Terms payment instructions ID	The payment instructions that apply to these payment terms.		Added
i b t - 1 7 6	2	0..1	Terms amount	The payment amount that these terms apply to.	Amount	Added
i b t -	2	0..1	Terms installment due date	The date before end of which the terms amount shall be settled.	Date	Added

ID	Level	Card.	BusinessTerm	Description	Semantic Data type	Difference
177						
ibg-35	1	0..n	Paid amounts	Paid amount	Amount	Added
ibt-179	2	0..1	Payment identifier	An identifier that references the payment, such as bank transfer identifier.	Identifier	Added
ibt-180	2	1..1	Paid amount	The amount of the payment in the invoice currency.	Amount	Added
ibt-181	2	0..1	The date when the paid amount is debited to the invoice.	The date when the prepaid amount was received by the seller.	Date	Added
ibt-182	2	0..1	Payment type	The type of the the payment.	Code	Added
ibt-183	2	0..1	Order reference	An identifier for a referenced purchase order, issued by the Buyer.	Document	Added

ID	Level	Card.	BusinessTerm	Description	Semantic Data type	Difference
					ef e r e n c e	
ib t - 1 8 4	2	0..1	Despatch advice reference	An identifier for a referenced despatch advice.	D o c u m e n t R e f e r e n c e	Added
ib g - 3 0	2	1..n	LINE TAX INFORMATION	A group of business terms providing information about the TAX applicable for the goods and services invoiced on the Invoice line.	G r o u p	Cardinality from 1..1
ib t - 1 6 6	3	0..1	Unit TAX	A TAX amount that applied to each item unit.	A m o u n t	Added
ib t - 1 8 5	3	0..1	TAX exemption reason text	A textual statement of the reason why the line amount is exempted from TAX or why no TAX is being charged	C o d e	Added

ID	Level	Card.	BusinessTerm	Description	Semantic Data type	Difference
ibt-15186	3	0..1	TAX exemption reason code	A coded statement of the reason for why the line amount is exempted from TAX.	Text	Added
ibt-15167	3	0..1	Tax Scheme	A code indicating the type of tax	Scheme	Added

8 Consumption tax (CT)

8.1 Overview

The chapters below describe the different CT informations that can be provided in a Japanese PEPPOL invoice or credit note.

Please also see [CT category codes] for details on the CT category code list, and Calculation of CT for detailed explanation and example on how to perform the calculations for CT Breakdown.

8.2 Line CT Information

Each invoice line shall have the invoiced item CT category code (ibt-151), and for all CT categories except "Not subject to CT" (O), the CT rate shall be provided.

8.3 Document level allowance or charge

Each document level charge or allowance must have the Document level allowance or charge CT category code (ibt-095 and ibt-102), and for all CT categories except "Not subject to CT" (O), the CT rate shall be provided.

8.4 CT Breakdown

One CT Breakdown shall be provided for each distinct combination of CT category code and CT rate found in either the line CT information or the Document level allowance or charges. For some CT categories, the CT rate shall be zero, and hence the rate is not needed in order to group the CT Breakdown for these.

For the CT rate, only significant decimals should be considered, i.e any difference in trailing zeros should not result in different CT breakdowns.

EXAMPLE

Invoice line 1 has category code = S and CT rate = 25

Invoice line 2 has category code = S and CT rate = 25.00

This should result in only one CT Breakdown.

8.5 Invoice total CT amount

The invoice total CT amount (ibt-110) is the sum of all CT Category CT amounts (ibt-117)

9 Rounding

9.1 Overview

To minimize the risk of differences due to rounding there are no rounding requirements in the PINT except that the amount due for payment must be rounded to maximum two digits.

The following rule requires the calculation result to be rounded.

The VAT category tax amount(ibt-117) in a VAT breakdown(ibg-23) shall equal the VAT category taxable amount(BT-116) multiplied by the VAT category rate (BT-119).

TAX category tax amount(ibt-117) =

$$\text{TAX category taxable amount(ibt-116)} \times (\text{TAX rate(ibt-119)} \div 100)$$

To minimize the risk of differences due to rounding, the following rules apply:

- If Invoice currency code(ibt-005) is "JPY", all document level amounts shall have no decimals for accounting.
- If Invoice currency code(ibt-005) is "JPY", invoice line net amount shall be rounded.

Results from calculations involving already rounded amounts are not subject to rounding, like payable amounts and total amounts included CT.

Please also see 10 Calculation for details on how to calculate the different amounts.

9.2 PINT rule

The rounded amount is up to two decimal places.

```
(
  TAX category tax amount(ibt-117) - 1 <
    round(TAX category taxable amount(ibt-116) × (TAX rate(ibt-119) ÷ 100) × 100) ÷ 100
) and (
  TAX category tax amount(ibt-117) + 1 >
    round(TAX category taxable amount(ibt-116) × (TAX rate(ibt-119) ÷ 100) × 100) ÷
100
)
```

9.3 JP-PINT rule

The rounded amount is an integer and the number of digits after the decimal point is zero. The National Tax Agency of Japan allows rounding down, rounding up, and rounding of calculation results.

```
(
  floor(TAX category taxable amount(ibt-116) × (TAX rate(ibt-119) ÷ 100)) <
    TAX category tax amount(ibt-117)
) and (
  TAX category tax amount(ibt-117) <
    ceil(TAX category taxable amount(ibt-116) × (TAX rate(ibt-119) ÷ 100))
)
```

10 Calculation

10.1 Calculation on line level

10.1.1 Item net price

If gross price and discount exist, the Item net price has to equal with the item gross price less the item price discount.

The following calculation is applied to the PINT invoice line

$$\text{Item net price(ibt-146)} = \text{Item gross price(ibt-148)} - \text{Item price discount(ibt-147)}$$

Table 36 lists example contents of semantic elements of item net price.

NOTE: In the table below, the leading "/(Invoice | CreditNote)/cac:InvoiceLine/" in the XPath has been removed and the XPath now contains spaces for readability. Be sure to add the leading "/(Invoice | CreditNote)/cac:InvoiceLine/" and remove the spaces before using it.

Table 38 — Example of item net price

ID	Level	Card	Business Term	Content	UBL syntax XPath
ibt-131	2	1..1	Invoice line net amount	1000.00	cac:LineExtensionAmount
ibg-29	2	1..1	PRICE DETAILS		cac:Price
ibt-146	3	1..1	Item net price (3)	410	cac:Price/ cac:PriceAmount
ibt-147	3	0..1	Item price discount (2)	40	cac:Price/ cac:AllowanceCharge[cbc:ChargeIndicator = false()]/ cac:Amount
ibt-148	3	0..1	Item gross price (1)	450	cac:Price/ cac:AllowanceCharge[cbc:ChargeIndicator = false()]/ cac:BaseAmount
ibt-149	3	0..1	Item price base quantity	1	cac:Price/ cac:BaseQuantity
ibt-150	3	0..1	Item price base quantity unit of measure code	C62	cac:Price/ cac:BaseQuantity/ @unitCode

EXAMPLE: UBL example of item net price

```
<cac:Price>
  <cbc:PriceAmount currencyID="JPY">410</cbc:PriceAmount> <!-- (3) -->
  <cbc:BaseQuantity unitCode="C62">1</cbc:BaseQuantity>
  <cac:AllowanceCharge>
    <cbc:ChargeIndicator>false</cbc:ChargeIndicator>
    <cbc:Amount currencyID="JPY">40</cbc:Amount> <!-- (2) -->
    <cbc:BaseAmount currencyID="JPY">450</cbc:BaseAmount> <!-- (1) -->
  </cac:AllowanceCharge>
</cac:Price>
```

(1) Item gross price

(2) Item price discount

(3) Item price net amount = Item gross price – Item price discount

10.1.2 Invoice line net amount

The invoice line net amount (ibt-131) is as the name implies the **net** amount without CT, and inclusive of line level allowance and charges.

The following calculation is applied to the PINT invoice line

Invoice line net amount(ibt-131) =
 Item net price(ibt-146) × (Invoiced quantity(ibt-129) ÷ Item price base quantity(ibt-149))
 + Invoice line charge amount(ibt-141)
 - Invoice line allowance amount(ibt-136)

NOTE: As the line net amount must be rounded to no decimals, please note that the different parts of the calculation must be rounded separately. I.e the result of Item line net amount must be rounded to no decimals, and the allowance/charge amounts are also rounded separately.

Table 37 lists example contents of semantic elements of line net price.

NOTE: In the table below, the leading `"/(Invoice | CreditNote)/cac:InvoiceLine/"` in the XPath has been removed and the XPath now contains spaces for readability. Be sure to add the leading `"/(Invoice | CreditNote)/cac:InvoiceLine/"` and remove the spaces before using it.

Table 39 — Example of line net price

ID	Level	Card	Business Term	Content	UBL syntax XPath
ibt-129	2	1..1	Invoiced quantity (3)	10	cbc:InvoicedQuantity
ibt-131	2	1..1	Invoice line net amount (4)	10000	cbc:LineExtensionAmount
ibg-29	2	1..1	PRICE DETAILS		cac:Price
ibt-146	3	1..1	Item net price (1)	2000	cac:Price/ cbc:PriceAmount
ibt-149	3	0..1	Item price base quantity (2)	2	cac:Price/ cbc:BaseQuantity

EXAMPLE: UBL example of invoice line net amount where no line allowance/charge exist

```
<cbc:InvoicedQuantity unitCode="C62">10</cbc:InvoicedQuantity> <!-- (3) -->
<cbc:LineExtensionAmount currencyID="JPY">10000</cbc:LineExtensionAmount> <!-- (4) -->
<!-- Code omitted for clarity-->
<cac:Price>
  <cbc:PriceAmount currencyID="JPY">2000</cbc:PriceAmount> <!-- (1) -->
  <cbc:BaseQuantity unitCode="C62">2</cbc:BaseQuantity> <!-- (2) -->
</cac:Price>
```

(1) Item net price

(2) Item price base quantity

(3) Invoiced quantity

(4) Invoice line net amount= $((\text{Item net price} \div \text{Item price base quantity}) \times (\text{Invoiced Quantity}))$

Table 38 lists example contents of semantic elements of line level price and tax.

NOTE: In the table below, the leading `"/(Invoice | CreditNote)/cac:InvoiceLine/"` in the XPath has been removed and the XPath now contains spaces for readability. Be sure to add the leading `"/(Invoice | CreditNote)/cac:InvoiceLine/"` and remove the spaces before using it.

Table 40 — Example of line tax information

ID	Level	Card	Business Term	Content	UBL syntax XPath
ibt-129	2	1..1	Invoiced quantity (4)	10	cbc:InvoicedQuantity
ibt-131	2	1..1	Invoice line net amount (5)	90000	cbc:LineExtensionAmount
ibg-27	2	0..n	INVOICE LINE ALLOWANCES		cac:AllowanceCharge[cbc:ChargeIndicator = false[]]
ibt-136	3	1..1	Invoice line allowance amount (3)	101	cac:AllowanceCharge[cbc:ChargeIndicator = false[]]/ cbc:Amount
ibt-139	3	0..1	Invoice line allowance reason	Discount	cac:AllowanceCharge[cbc:ChargeIndicator = false[]]/ cbc:AllowanceChargeReason
ibt-140	3	0..1	Invoice line allowance reason code	95	cac:AllowanceCharge[cbc:ChargeIndicator = false[]]/ cbc:AllowanceChargeReasonCode
ibg-28	2	0..n	INVOICE LINE CHARGES		cac:AllowanceCharge[cbc:ChargeIndicator = true[]]

ID	Level	Card	Business Term	Content	UBL syntax XPath
ibt-141	3	1..1	Invoice line charge amount	100	cac:AllowanceCharge[cbc:ChargeIndicator = true()]/ cbc:Amount
ibt-142	3	0..1	Invoice line charge base amount	10000	cac:AllowanceCharge[cbc:ChargeIndicator = true()]/ cbc:BaseAmount
ibt-143	3	0..1	Invoice line charge percentage (2)	1	cac:AllowanceCharge[cbc:ChargeIndicator = true()]/ cbc:MultiplierFactorNumeric
ibt-144	3	0..1	Invoice line charge reason	Charge	cac:AllowanceCharge[cbc:ChargeIndicator = true()]/ cbc:AllowanceChargeReason
ibt-145	3	0..1	Invoice line charge reason code	CG	cac:AllowanceCharge[cbc:ChargeIndicator = true()]/ cbc:AllowanceChargeReasonCode
ibg-29	2	1..1	PRICE DETAILS		cac:Price
ibt-146	3	1..1	Item net price (1)	10000	cac:Price/ cbc:PriceAmount

EXAMPLE: UBL example of invoice line net amount where line allowance and charge exist

```

<cbc:InvoicedQuantity unitCode="C62">10</cbc:InvoicedQuantity> <!-- (4) -->
<cbc:LineExtensionAmount currencyID="JPY">90000</cbc:LineExtensionAmount> <!-- (5) -->
<!-- Code omitted for clarity-->
<cac:AllowanceCharge>
  <cbc:ChargeIndicator>false</cbc:ChargeIndicator>
  <cbc:AllowanceChargeReasonCode>95</cbc:AllowanceChargeReasonCode>
  <cbc:AllowanceChargeReason>Discount</cbc:AllowanceChargeReason>
  <cbc:Amount currencyID="JPY">101</cbc:Amount> <!-- (3) -->
</cac:AllowanceCharge>
<cac:AllowanceCharge>
  <cbc:ChargeIndicator>true</cbc:ChargeIndicator>
  <cbc:AllowanceChargeReasonCode>CG</cbc:AllowanceChargeReasonCode>
  <cbc:AllowanceChargeReason>Charge</cbc:AllowanceChargeReason>
  <cbc:MultiplierFactorNumeric>1</cbc:MultiplierFactorNumeric>
  <cbc:Amount currencyID="JPY">100</cbc:Amount> <!-- (2) -->
  <cbc:BaseAmount currencyID="JPY">10000</cbc:BaseAmount>
</cac:AllowanceCharge>
<!-- Code omitted for clarity-->
<cac:Price>
  <cbc:PriceAmount currencyID="JPY">10000</cbc:PriceAmount> <!-- (1) -->
</cac:Price>

```

(1) Item net price

(2) Line charge amounts

(3) Line allowance amount

(4) Invoiced quantity

(5) Invoice line net amount=(Item net price×Invoiced Quantity)+line charge amount–line allowance amount

10.1.3 Example calculation on line level (informative)

Line 1

$$\text{ibt-146} = 1.10 - 0.10 = 1.00$$

$$\text{ibt-131} = 1.00 \times (1000 \div 1) + 100.00 - 100.00 = 1000.00$$

Line 2

$$\text{ibt-146} = 5.00$$

$$\text{ibt-131} = 5.00 \times (1000 \div 1) = 500.00$$

Line 3

ibt-146 = 5.00

ibt-131 = $5.00 \times (500 \div 1) = 2500.00$

NOTE: If ibt-149 is not specified, the base quantity for the item net amount is 1.

Table 39 lists example contents of semantic elements of line level price and tax.

NOTE: In the table below, the leading "/(Invoice | CreditNote)/" in the XPath has been removed and the XPath now contains spaces for readability. Be sure to add the leading "/(Invoice | CreditNote)/" and remove the spaces before using it.

Table 41 — Example of line tax information

ID	Level	Card	Business Term	Line 1	Line 2	Line 3	UBL syntax XPath
ibg-25	1	1..n	INVOICE LINE				cac:InvoiceLine
ibt-126	2	1..1	Invoice line identifier	1	2	3	cbc:ID
ibt-129	2	1..1	Invoiced quantity	1000	100	500	cbc:InvoicedQuantity
ibt-130	2	1..1	Invoiced quantity unit of measure code	EA	EA	EA	cbc:InvoicedQuantity/ @unitCode
ibt-131	2	1..1	Invoice line net amount	1000.00	500.00	2500.00	cbc:LineExtensionAmount
ibg-27	2	0..n	INVOICE LINE ALLOWANCES				cac:AllowanceCharge[cbc:ChargeIndicator = false()]
ibt-136	3	1..1	Invoice line allowance amount	100.00			cac:AllowanceCharge[cbc:ChargeIndicator = false()]/ cbc:Amount
ibg-28	2	0..n	INVOICE LINE CHARGES				cac:AllowanceCharge[cbc:ChargeIndicator = true()]
ibt-141	3	1..1	Invoice line charge amount	100.00			cac:AllowanceCharge[cbc:ChargeIndicator = true()]/ cbc:Amount
ibg-29	2	1..1	PRICE DETAILS				cac:Price
ibt-146	3	1..1	Item net price	1.00	5.00	5.00	cac:Price/ cbc:PriceAmount
ibt-147	3	0..1	Item price discount	0.10			cac:Price/ cac:AllowanceCharge[cbc:ChargeIndicator = false()]/ cbc:Amount
ibt-148	3	0..1	Item gross price	1.10			cac:Price/ cac:AllowanceCharge[cbc:ChargeIndicator = false()]/ cbc:BaseAmount
ibt-149	3	0..1	Item price base quantity	1			cac:Price/ cbc:BaseQuantity
ibt-150	3	0..1	Item price base quantity unit of measure code	EA			cac:Price/ cbc:BaseQuantity/ @unitCode
ibg-30	2	1..n	LINE TAX INFORMATION				cac:Item/ cac:ClassifiedTaxCategory
ibt-151	3	1..1	Invoiced item TAX category code	S	S	S	cac:Item/ cac:ClassifiedTaxCategory/ cbc:ID

ID	Level	Card	Business Term	Line 1	Line 2	Line 3	UBL syntax XPath
ibt-152	3	0..1	Invoiced item TAX rate	25	25	12	cac:Item/ cac:ClassifiedTaxCategory/ cbc:Percent
ibt-167	3	0..1	Tax Scheme	VAT	VAT	VAT	cac:Item/ cac:ClassifiedTaxCategory/ cac:TaxScheme/ cbc:ID
ibg-31	2	1..1	ITEM INFORMATION				cac:Item
ibt-153	3	1..1	Item name	Printing paper	Fountain pen	American Cookies	cac:Item/ cbc:Name

EXAMPLE: UBL example of Invoice line item

This code is an excerpt from **Annex A**. The entire code is listed in **Annex A**.

```

<cac:InvoiceLine>
  <cbc:ID>1</cbc:ID>
  <cbc:InvoicedQuantity unitCode="EA">1000</cbc:InvoicedQuantity>
  <cbc:LineExtensionAmount currencyID="DKK">1000.00</cbc:LineExtensionAmount>
  <!-- Code omitted for clarity -->
  <cac:AllowanceCharge>
    <cbc:ChargeIndicator>false</cbc:ChargeIndicator>
    <!-- Code omitted for clarity -->
    <cbc:Amount currencyID="DKK">100.00</cbc:Amount>
  </cac:AllowanceCharge>
  <cac:AllowanceCharge>
    <cbc:ChargeIndicator>true</cbc:ChargeIndicator>
    <!-- Code omitted for clarity -->
    <cbc:Amount currencyID="DKK">100.00</cbc:Amount>
  </cac:AllowanceCharge>
  <cac:Item>
    <cbc:Name>Printing paper</cbc:Name>
    <!-- Code omitted for clarity -->
    <cac:ClassifiedTaxCategory>
      <cbc:ID>S</cbc:ID>
      <cbc:Percent>25</cbc:Percent>
      <cac:TaxScheme>
        <cbc:ID>VAT</cbc:ID>
      </cac:TaxScheme>
    </cac:ClassifiedTaxCategory>
  </cac:Item>
  <cac:Price>
    <cbc:PriceAmount currencyID="DKK">1.00</cbc:PriceAmount>
    <cbc:BaseQuantity unitCode="EA">1</cbc:BaseQuantity>
    <cac:AllowanceCharge>
      <cbc:ChargeIndicator>false</cbc:ChargeIndicator>
      <cbc:Amount currencyID="DKK">0.10</cbc:Amount>
      <cbc:BaseAmount currencyID="DKK">1.10</cbc:BaseAmount>
    </cac:AllowanceCharge>
  </cac:Price>
</cac:InvoiceLine>
<cac:InvoiceLine>
  <cbc:ID>2</cbc:ID>
  <cbc:InvoicedQuantity unitCode="EA">100</cbc:InvoicedQuantity>
  <cbc:LineExtensionAmount currencyID="DKK">500.00</cbc:LineExtensionAmount>
  <!-- Code omitted for clarity -->
  <cac:Item>
    <cbc:Name>Fountain Pen</cbc:Name>
    <!-- Code omitted for clarity -->

```

```

        <cac:ClassifiedTaxCategory>
            <cbc:ID>S</cbc:ID>
            <cbc:Percent>25</cbc:Percent>
            <cac:TaxScheme>
                <cbc:ID>VAT</cbc:ID>
            </cac:TaxScheme>
        </cac:ClassifiedTaxCategory>
    </cac:Item>
    <cac:Price>
        <cbc:PriceAmount currencyID="DKK">5.00</cbc:PriceAmount>
    </cac:Price>
</cac:InvoiceLine>
<cac:InvoiceLine>
    <cbc:ID>3</cbc:ID>
    <cbc:InvoicedQuantity unitCode="EA">500</cbc:InvoicedQuantity>
    <cbc:LineExtensionAmount currencyID="DKK">2500.00</cbc:LineExtensionAmount>
    <cac:Item>
        <cbc:Name>American Cookies</cbc:Name>
        <!-- Code omitted for clarity -->
        <cac:ClassifiedTaxCategory>
            <cbc:ID>S</cbc:ID>
            <cbc:Percent>12</cbc:Percent>
            <cac:TaxScheme>
                <cbc:ID>VAT</cbc:ID>
            </cac:TaxScheme>
        </cac:ClassifiedTaxCategory>
    </cac:Item>
    <cac:Price>
        <cbc:PriceAmount currencyID="DKK">5.00</cbc:PriceAmount>
    </cac:Price>
</cac:InvoiceLine>

```

10.2 Calculation of allowance/charge amount

Allowance and charge on document- and line level consists of elements carrying information on the allowance/charge base amount and the allowance/charge percentage. These are, if present in the invoice instance, used for calculating the allowance/charge amount.

If base amount is present, the percentage shall also be present, and if percentage is present, the base amount shall also be present, and the calculation of the amount shall be:

$$\text{Amount} = \text{Base amount} \times (\text{Percentage} \div 100)$$

Table 40 lists example contents of semantic elements of allowance/charge.

NOTE: In the table below, the leading "/(Invoice | CreditNote)/" in the XPath has been removed and the XPath now contains spaces for readability. Be sure to add the leading "/(Invoice | CreditNote)/" and remove the spaces before using it.

Table 42 — Example of allowance/charge

ID	Level	Card	Business Term	Content	UBL syntax XPath
ibg-20	1	0..n	DOCUMENT LEVEL ALLOWANCES		cac:AllowanceCharge[cbc:ChargeIndicator = false()]
ibt-092	2	1..1	Document level allowance amount (2-1)	200	cac:AllowanceCharge[cbc:ChargeIndicator = false()]/ cbc:Amount
ibt-093	2	0..1	Document level allowance base amount		cac:AllowanceCharge[cbc:ChargeIndicator = false()]/ cbc:BaseAmount

ID	Level	Card	Business Term	Content	UBL syntax XPath
ibt-094	2	0..1	Document level allowance percentage		cac:AllowanceCharge[cbc:ChargeIndicator = false()]/ cbc:MultiplierFactorNumeric
ibt-095	2	1..1	Document level allowance TAX category code	S	cac:AllowanceCharge[cbc:ChargeIndicator = false()]/ cac:TaxCategory/ cbc:ID
ibt-096	2	0..1	Document level allowance TAX rate	10	cac:AllowanceCharge[cbc:ChargeIndicator = false()]/ cac:TaxCategory/ cbc:Percent
ibt-096-1	3	0..1	Tax Scheme	VAT	cac:AllowanceCharge[cbc:ChargeIndicator = false()]/ cac:TaxCategory/ cac:TaxScheme/ cbc:ID
ibt-097	2	0..1	Document level allowance reason	Discount	cac:AllowanceCharge[cbc:ChargeIndicator = false()]/ cbc:AllowanceChargeReason
ibt-098	2	0..1	Document level allowance reason code	95	cac:AllowanceCharge[cbc:ChargeIndicator = false()]/ cbc:AllowanceChargeReasonCode
ibg-21	1	0..n	DOCUMENT LEVEL CHARGES		cac:AllowanceCharge[cbc:ChargeIndicator = true()]
ibt-099	2	1..1	Document level charge amount (1-3)	20	cac:AllowanceCharge[cbc:ChargeIndicator = true()]/ cbc:Amount
ibt-100	2	0..1	Document level charge base amount (1-1)	200	cac:AllowanceCharge[cbc:ChargeIndicator = true()]/ cbc:BaseAmount
ibt-101	2	0..1	Document level charge percentage (1-2)	10	cac:AllowanceCharge[cbc:ChargeIndicator = true()]/ cbc:MultiplierFactorNumeric
ibt-102	2	1..1	Document level charge TAX category code	S	cac:AllowanceCharge[cbc:ChargeIndicator = true()]/ cac:TaxCategory/ cbc:ID
ibt-103	2	0..1	Document level charge TAX rate	10	cac:AllowanceCharge[cbc:ChargeIndicator = true()]/ cac:TaxCategory/ cbc:Percent
ibt-103-1	3	0..1	Tax Scheme	VAT	cac:AllowanceCharge[cbc:ChargeIndicator = true()]/ cac:TaxCategory/ cac:TaxScheme/ cbc:ID
ibt-104	2	0..1	Document level charge reason	Cleaning	cac:AllowanceCharge[cbc:ChargeIndicator = true()]/ cbc:AllowanceChargeReason
ibt-105	2	0..1	Document level charge reason code	CG	cac:AllowanceCharge[cbc:ChargeIndicator = true()]/ cbc:AllowanceChargeReasonCode
ibg-25	1	1..n	INVOICE LINE		cac:InvoiceLine
ibg-27	2	0..n	INVOICE LINE ALLOWANCES		cac:InvoiceLine/ cac:AllowanceCharge[cbc:ChargeIndicator = false()]
ibt-136	3	1..1	Invoice line allowance amount		cac:InvoiceLine/ cac:AllowanceCharge[cbc:ChargeIndicator = false()]/ cbc:Amount
ibt-137	3	0..1	Invoice line allowance base amount		cac:InvoiceLine/ cac:AllowanceCharge[cbc:ChargeIndicator = false()]/ cbc:BaseAmount

ID	Level	Card	Business Term	Content	UBL syntax XPath
ibt-138	3	0..1	Invoice line allowance percentage		cac:InvoiceLine/ cac:AllowanceCharge[cbc:ChargeIndicator = false()]/ cbc:MultiplierFactorNumeric
ibt-139	3	0..1	Invoice line allowance reason		cac:InvoiceLine/ cac:AllowanceCharge[cbc:ChargeIndicator = false()]/ cbc:AllowanceChargeReason
ibt-140	3	0..1	Invoice line allowance reason code		cac:InvoiceLine/ cac:AllowanceCharge[cbc:ChargeIndicator = false()]/ cbc:AllowanceChargeReasonCode
ibg-28	2	0..n	INVOICE LINE CHARGES		cac:InvoiceLine/ cac:AllowanceCharge[cbc:ChargeIndicator = true()]
ibt-141	3	1..1	Invoice line charge amount		cac:InvoiceLine/ cac:AllowanceCharge[cbc:ChargeIndicator = true()]/ cbc:Amount
ibt-142	3	0..1	Invoice line charge base amount		cac:InvoiceLine/ cac:AllowanceCharge[cbc:ChargeIndicator = true()]/ cbc:BaseAmount
ibt-143	3	0..1	Invoice line charge percentage		cac:InvoiceLine/ cac:AllowanceCharge[cbc:ChargeIndicator = true()]/ cbc:MultiplierFactorNumeric
ibt-144	3	0..1	Invoice line charge reason		cac:InvoiceLine/ cac:AllowanceCharge[cbc:ChargeIndicator = true()]/ cbc:AllowanceChargeReason
ibt-145	3	0..1	Invoice line charge reason code		cac:InvoiceLine/ cac:AllowanceCharge[cbc:ChargeIndicator = true()]/ cbc:AllowanceChargeReasonCode

EXAMPLE 1: UBL example of calculations of allowances and charges where base amount and percentage exist

```

<cac:AllowanceCharge>
  <cbc:ChargeIndicator>true</cbc:ChargeIndicator>
  <cbc:AllowanceChargeReasonCode>CG</cbc:AllowanceChargeReasonCode>
  <cbc:AllowanceChargeReason>Cleaning</cbc:AllowanceChargeReason>
  <cbc:MultiplierFactorNumeric>20</cbc:MultiplierFactorNumeric> <!-- (1-2) -->
  <cbc:Amount currencyID="JPY">200</cbc:Amount> <!-- (1-3) -->
  <cbc:BaseAmount currencyID="JPY">1000</cbc:BaseAmount> <!-- (1-1) -->
  <cac:TaxCategory>
    <cbc:ID>S</cbc:ID>
    <cbc:Percent>10</cbc:Percent>
    <cac:TaxScheme>
      <cbc:ID>VAT</cbc:ID>
    </cac:TaxScheme>
  </cac:TaxCategory>
</cac:AllowanceCharge>

```

(1) Base amount, to be used with the percentage to calculate the amount

(2) Charge percentage

(3) Base amount×(Percentage÷100)=Amount

NOTE: Line level allowance/charge doesn't contain TAX information. LINE TAX INFORMATION (ibg-30) is specified for each invoice line.

EXAMPLE 2: UBL example of calculations of allowances and charges where base amount and percentage does not exist

```
<cac:AllowanceCharge>
  <cbc:ChargeIndicator>false</cbc:ChargeIndicator>
  <cbc:AllowanceChargeReasonCode>95</cbc:AllowanceChargeReasonCode>
  <cbc:AllowanceChargeReason>Discount</cbc:AllowanceChargeReason>
  <cbc:Amount currencyID="JPY">200</cbc:Amount> <!-- (2-1) -->
  <cac:TaxCategory>
    <cbc:ID>S</cbc:ID>
    <cbc:Percent>10</cbc:Percent>
    <cac:TaxScheme>
      <cbc:ID>VAT</cbc:ID>
    </cac:TaxScheme>
  </cac:TaxCategory>
</cac:AllowanceCharge>
```

10.3 Calculation of CT

One CT Breakdown shall be provided for each distinct combination of CT category code and CT rate found in either the line CT information or the Document level allowance or charges.

For each distinct combination of CT category code and CT rate the calculations are:

CT category taxable amount (ibt-116) =
 Σ (Invoice line net amounts (ibt-131))
 + Document level charge amount (ibt-099) – Document level allowance amount (ibt-092)
 CT category tax amount (ibt-117) =
 CT category taxable amount (ibt-116) \times (CT rate (ibt-119) \div 100)

For CT Breakdown where the CT Category is "Not subject to CT" (O), the CT category tax amount shall be zero.

Consumption Tax category tax amount (ibt-117) is rounded to integer. The rounded result amount SHALL be between the amount rounded down to integer value as floor and the amount rounded up to integer value as ceiling. (jp-br-co-01).

Table 41 lists calculation applied to the PINT invoice for each TAX category and rate.

Table 43 — calculations of CT Breakdown

ID	Business Term	Calculation
ibt-116	TAX category taxable amount	Σ (Invoice line net amount(ibt-131)) – Document level allowance amount(ibt-092) + ibt-099: document level charge amount
ibt-117	TAX category tax amount	TAX category taxable amount(ibt-116) \times (TAX rate(ibt-119) \div 100)
ibt-110	Invoice total TAX amount	Σ (TAX category tax amount(ibt-117))

This calculation requires rounding amount of calculated amount. Rounding is specified in clause 9 more detail.

Table 42 lists example contents of semantic elements contributing TAX breakdown and document totals.

Table 44 — Examples of content of semantic elements that contribute to calculations

ID	Level	Card	Business Term	Invoice Content	VAT Standard (S) 10%	VAT Exempt (E) 0%	Line 1	Line 2	Line 3
ibg-20	1	0..n	DOCUMENT LEVEL ALLOWANCES						
ibt-092	2	1..1	Document level allowance amount		1000				

ID	Level	Card	Business Term	Invoice Content	VAT Standard (S) 10%	VAT Exempt (E) 0%	Line 1	Line 2	Line 3
ibt-095	2	1..1	Document level allowance TAX category code		S				
ibt-096	2	0..1	Document level allowance TAX rate		10				
ibt-096-1	3	0..1	Tax Scheme		VAT				
ibt-097	2	0..1	Document level allowance reason		Discount				
ibg-21	1	0..n	DOCUMENT LEVEL CHARGES						
ibt-099	2	1..1	Document level charge amount		2000				
ibt-102	2	1..1	Document level charge TAX category code		S				
ibt-103	2	0..1	Document level charge TAX rate		10				
ibt-103-1	3	0..1	Tax Scheme		VAT				
ibt-104	2	0..1	Document level charge reason		Cleaning				
ibg-23	1	1..n	TAX BREAKDOWN						
ibt-116	2	1..1	TAX category taxable amount		61000	9000			
ibt-117	2	1..1	TAX category tax amount		610	0			
ibt-118	2	1..1	TAX category code		S	E			
ibt-118-1	3	0..1	Tax Scheme		VAT	VAT			
ibt-119	2	0..1	TAX category rate		10	8			
ibt-120	2	0..1	TAX exemption reason text			Reason for tax exempt			
ibg-25	1	1..n	INVOICE LINE						
ibt-126	2	1..1	Invoice line identifier				1	2	3
ibt-127	2	0..1	Invoice line note				Testing note on line level		
ibt-129	2	1..1	Invoiced quantity				10	10	10

ID	Level	Card	Business Term	Invoice Content	VAT Standard (S) 10%	VAT Exempt (E) 0%	Line 1	Line 2	Line 3
ibt-130	2	1..1	Invoiced quantity unit of measure code				C62	C62	C62
ibt-131	2	1..1	Invoice line net amount				40000	20000	9000
ibg-30	2	1..n	LINE TAX INFORMATION						
ibt-151	3	1..1	Invoiced item TAX category code				S	S	E
ibt-152	3	0..1	Invoiced item TAX rate				VAT	VAT	VAT
ibt-167	3	0..1	Tax Scheme				10	10	0

EXAMPLE: UBL example of calculations of CT Breakdown

```

<cac:AllowanceCharge>
  <cbc:ChargeIndicator>false</cbc:ChargeIndicator>
  <cbc:AllowanceChargeReason>Discount</cbc:AllowanceChargeReason>
  <cbc:Amount currencyID="JPY">1000</cbc:Amount>
  <cac:TaxCategory>
    <cbc:ID>S</cbc:ID>
    <cbc:Percent>10</cbc:Percent>
    <cac:TaxScheme>
      <cbc:ID>VAT</cbc:ID>
    </cac:TaxScheme>
  </cac:TaxCategory>
</cac:AllowanceCharge>
<cac:AllowanceCharge>
  <cbc:ChargeIndicator>true</cbc:ChargeIndicator>
  <cbc:AllowanceChargeReason>Cleaning</cbc:AllowanceChargeReason>
  <cbc:Amount currencyID="JPY">2000</cbc:Amount>
  <cac:TaxCategory>
    <cbc:ID>S</cbc:ID>
    <cbc:Percent>10</cbc:Percent>
    <cac:TaxScheme>
      <cbc:ID>VAT</cbc:ID>
    </cac:TaxScheme>
  </cac:TaxCategory>
</cac:AllowanceCharge>
<cac:TaxTotal>
  <cbc:TaxAmount currencyID="JPY">6100</cbc:TaxAmount>
  <cac:TaxSubtotal>
    <cbc:TaxableAmount currencyID="JPY">61000</cbc:TaxableAmount>
    <cbc:TaxAmount currencyID="JPY">6100</cbc:TaxAmount>
    <cac:TaxCategory>
      <cbc:ID>S</cbc:ID>
      <cbc:Percent>10</cbc:Percent>
      <cac:TaxScheme>
        <cbc:ID>VAT</cbc:ID>
      </cac:TaxScheme>
    </cac:TaxCategory>
  </cac:TaxSubtotal>
  <cac:TaxSubtotal>
    <cbc:TaxableAmount currencyID="JPY">20000</cbc:TaxableAmount>
    <cbc:TaxAmount currencyID="JPY">0</cbc:TaxAmount>
    <cac:TaxCategory>

```

```

        <cbc:ID>E</cbc:ID>
        <cbc:Percent>0</cbc:Percent>
        <cbc:TaxExemptionReason>Reason for tax exempt</cbc:TaxExemptionReason>
        <cac:TaxScheme>
            <cbc:ID>VAT</cbc:ID>
        </cac:TaxScheme>
    </cac:TaxCategory>
</cac:TaxSubtotal>
</cac:TaxTotal>
<cac:InvoiceLine>
    <cbc:ID>1</cbc:ID>
    <cbc:Note>Testing note on line level</cbc:Note>
    <cbc:InvoicedQuantity unitCode="C62">10</cbc:InvoicedQuantity>
    <cbc:LineExtensionAmount currencyID="JPY">40000</cbc:LineExtensionAmount>
    <!-- code omitted for clarity -->
    <cac:ClassifiedTaxCategory>
        <cbc:ID>S</cbc:ID>
        <cbc:Percent>10</cbc:Percent>
        <cac:TaxScheme>
            <cbc:ID>VAT</cbc:ID>
        </cac:TaxScheme>
    </cac:ClassifiedTaxCategory>
    <!-- code omitted for clarity -->
</cac:InvoiceLine>
<cac:InvoiceLine>
    <cbc:ID>2</cbc:ID>
    <cbc:InvoicedQuantity unitCode="C62">10</cbc:InvoicedQuantity>
    <cbc:LineExtensionAmount currencyID="JPY">20000</cbc:LineExtensionAmount>
    <!-- code omitted for clarity -->
    <cac:ClassifiedTaxCategory>
        <cbc:ID>E</cbc:ID>
        <cbc:Percent>0.0</cbc:Percent>
        <cac:TaxScheme>
            <cbc:ID>VAT</cbc:ID>
        </cac:TaxScheme>
    </cac:ClassifiedTaxCategory>
    <!-- code omitted for clarity -->
</cac:InvoiceLine>
<cac:InvoiceLine>
    <cbc:ID>3</cbc:ID>
    <cbc:InvoicedQuantity unitCode="C62">10</cbc:InvoicedQuantity>
    <cbc:LineExtensionAmount currencyID="JPY">9000</cbc:LineExtensionAmount>
    <!-- code omitted for clarity -->
    <cac:ClassifiedTaxCategory>
        <cbc:ID>S</cbc:ID>
        <cbc:Percent>10</cbc:Percent>
        <cac:TaxScheme>
            <cbc:ID>VAT</cbc:ID>
        </cac:TaxScheme>
    </cac:ClassifiedTaxCategory>
    <!-- code omitted for clarity -->
</cac:InvoiceLine>

```

10.4 Document total

Document total calculation is only summation, addition, and subtraction. There is no rounding.

Table 43 lists calculation applied to the PINT invoice document total amounts.

Table 45 — Invoice document total

ID	Business Term	Calculation
ibt-106	Sum of invoice line net amounts	\sum (Invoice line net amount(ibt-131))

ibt-107	Sum of allowances on document level	\sum (Document level allowance amount(ibt-092))
ibt-108	Sum of charges on document level	\sum (Document level charge amount(ibt-099))
ibt-109	Invoice total amount without TAX	Sum of invoice line net amounts(ibt-106) – Sum of allowances on document level(ibt-107) + Sum of charges on document level(ibt-108)
ibt-110	Invoice total TAX amount	\sum (TAX category tax amount(ibt-117))
ibt-112	Invoice total amount with TAX	Invoice total amount without TAX(ibt-109) + Invoice total TAX amount(ibt-110)
ibt-115	Amount due for payment	Invoice total amount with TAX(ibt-112) – Paid amount(ibt-113) + Rounding amount(ibt-114)

10.5 UBL syntax calculation formula for document total

The elements in **Table 44** show the legal monetary totals for an invoice or credit note.

Table 46 — UBL calculation formula

Element	Formula
<cbc:LineExtensionAmount>	\sum (cac:InvoiceLine/cbc:LineExtensionAmount)
<cbc:AllowanceTotalAmount>	\sum (cac:AllowanceCharge[cbc:ChargeIndicator = false()]/cbc:Amount)
<cbc:ChargeTotalAmount>	\sum (cac:AllowanceCharge[cbc:ChargeIndicator = true()]/cbc:Amount)
<cbc:TaxExclusiveAmount>	cac:LegalMonetaryTotal/cbc:LineExtensionAmount – cac:LegalMonetaryTotal/cbc:AllowanceTotalAmount + cac:LegalMonetaryTotal/cbc:ChargeTotalAmount
<cbc:TaxInclusiveAmount>	cac:LegalMonetaryTotal/cbc:TaxExclusiveAmount + cac:TaxTotal/cbc:TaxAmount
<cbc:PrepaidAmount>	Not applicable
<cbc:PayableRoundingAmount>	Not applicable
<cbc:PayableAmount>	cac:LegalMonetaryTotal/cbc:TaxInclusiveAmount – cac:LegalMonetaryTotal/cbc:PrepaidAmount + cac:LegalMonetaryTotal/cbc:PayableRoundingAmount

NOTE: XPath processor report error "Cannot compare xs:boolean ('false') with xs:string ('true')" when define
/(Invoice | CreditNote)/ cac:AllowanceCharge[cbc:ChargeIndicator = 'true']/cbc:Amount

10.6 Example of Tax breakdown and document total (informative)

Table 45 lists example contents of semantic elements contributing TAX breakdown and document totals.

Table 47 — Examples of content of semantic elements that contribute to calculations

ID	Level	Card	Business Term	Invoice Content	VAT Standard (S) 10%	VAT Reduced (AA) 8%	Line 1	Line 2	Line 3
ibg-20	1	0..n	DOCUMENT LEVEL ALLOWANCES						
ibt-092	2	1..1	Document level allowance amount		15000				

ID	Level	Card	Business Term	Invoice Content	VAT Standard (S) 10%	VAT Reduced (AA) 8%	Line 1	Line 2	Line 3
ibt-095	2	1..1	Document level allowance TAX category code		S				
ibt-096	2	0..1	Document level allowance TAX rate		10				
ibt-096-1	3	0..1	Tax Scheme		VAT				
ibg-21	1	0..n	DOCUMENT LEVEL CHARGES						
ibt-099	2	1..1	Document level charge amount		15000				
ibt-102	2	1..1	Document level charge TAX category code		S				
ibt-103	2	0..1	Document level charge TAX rate		10				
ibt-103-1	3	0..1	Tax Scheme		VAT				
ibg-22	1	1..1	DOCUMENT TOTALS						
ibt-106	2	1..1	Sum of Invoice line net amount	175000					
ibt-107	2	0..1	Sum of allowances on document level	15000					
ibt-108	2	0..1	Sum of charges on document level	15000					
ibt-109	2	1..1	Invoice total amount without TAX	175000					
ibt-110	2	0..1	Invoice total TAX amount	17000					
ibt-111	2	0..1	Invoice total TAX amount in accounting currency						
ibt-112	2	1..1	Invoice total amount with TAX	192000					
ibt-113	2	0..1	Paid amount	80000					
ibt-114	2	0..1	Rounding amount						
ibt-115	2	1..1	Amount due for payment	112000					
ibg-23	1	1..n	TAX BREAKDOWN						

ID	Level	Card	Business Term	Invoice Content	VAT Standard (S) 10%	VAT Reduced (AA) 8%	Line 1	Line 2	Line 3
ibt-116	2	1..1	TAX category taxable amount		150000	25000			
ibt-117	2	1..1	TAX category tax amount		15000	2000			
ibt-118	2	1..1	TAX category code		S	AA			
ibt-118-1	3	0..1	Tax Scheme		VAT	VAT			
ibt-119	2	0..1	TAX category rate		10	8			
ibg-25	1	1..n	INVOICE LINE						
ibt-126	2	1..1	Invoice line identifier				1	2	3
ibt-129	2	1..1	Invoiced quantity				10000	5	20
ibt-130	2	1..1	Invoiced quantity unit of measure code				EA	EA	XCS
ibt-131	2	1..1	Invoice line net amount				100000	50000	25000
ibg-29	2	1..1	PRICE DETAILS						
ibt-146	3	1..1	item net price				10	10000	
ibg-30	2	1..n	LINE TAX INFORMATION						
ibt-151	3	1..1	Invoiced item TAX category code				S	S	AA
ibt-152	3	0..1	Invoiced item TAX rate				VAT	VAT	VAT
ibt-167	3	0..1	Tax Scheme				10	10	8
ibg-31	2	1..1	ITEM INFORMATION						
ibt-153	3	1..1	Item name				Printing Paper	Fountain Pen	American Cookies

EXAMPLE: UBL samples of content of semantic elements that contribute to calculations

```

<cac:AllowanceCharge>
  <cbc:ChargeIndicator>false</cbc:ChargeIndicator>
  <cbc:Amount currencyID="JPY">15000</cbc:Amount>
  <cac:TaxCategory>
    <cbc:ID>S</cbc:ID>
    <cbc:Percent>10</cbc:Percent>
    <cac:TaxScheme>
      <cbc:ID>VAT</cbc:ID>
    </cac:TaxScheme>
  </cac:TaxCategory>
</cac:AllowanceCharge>
<cac:AllowanceCharge>
  <cbc:ChargeIndicator>true</cbc:ChargeIndicator>

```

```

<cbc:Amount currencyID="JPY">15000</cbc:Amount>
<cac:TaxCategory>
  <cbc:ID>S</cbc:ID>
  <cbc:Percent>10</cbc:Percent>
  <cac:TaxScheme>
    <cbc:ID>VAT</cbc:ID>
  </cac:TaxScheme>
</cac:TaxCategory>
</cac:AllowanceCharge>
<cac:TaxTotal>
  <cbc:TaxAmount currencyID="JPY">17000</cbc:TaxAmount>
  <cac:TaxSubtotal>
    <cbc:TaxableAmount currencyID="JPY">150000</cbc:TaxableAmount>
    <cbc:TaxAmount currencyID="JPY">15000</cbc:TaxAmount>
    <cac:TaxCategory>
      <cbc:ID>S</cbc:ID>
      <cbc:Percent>10</cbc:Percent>
      <cac:TaxScheme>
        <cbc:ID>VAT</cbc:ID>
      </cac:TaxScheme>
    </cac:TaxCategory>
  </cac:TaxSubtotal>
  <cac:TaxSubtotal>
    <cbc:TaxableAmount currencyID="JPY">25000</cbc:TaxableAmount>
    <cbc:TaxAmount currencyID="JPY">2000</cbc:TaxAmount>
    <cac:TaxCategory>
      <cbc:ID>AA</cbc:ID>
      <cbc:Percent>8</cbc:Percent>
      <cac:TaxScheme>
        <cbc:ID>VAT</cbc:ID>
      </cac:TaxScheme>
    </cac:TaxCategory>
  </cac:TaxSubtotal>
</cac:TaxTotal>
<cac:LegalMonetaryTotal>
  <cbc:LineExtensionAmount currencyID="DKK">175000</cbc:LineExtensionAmount>
  <cbc:TaxExclusiveAmount currencyID="DKK">175000</cbc:TaxExclusiveAmount>
  <cbc:TaxInclusiveAmount currencyID="DKK">192000</cbc:TaxInclusiveAmount>
  <cbc:AllowanceTotalAmount currencyID="DKK">15000</cbc:AllowanceTotalAmount>
  <cbc:ChargeTotalAmount currencyID="DKK">15000</cbc:ChargeTotalAmount>
  <cbc:PrepaidAmount currencyID="DKK">80000</cbc:PrepaidAmount>
  <cbc:PayableAmount currencyID="DKK">112000</cbc:PayableAmount>
</cac:LegalMonetaryTotal>
<cac:InvoiceLine>
  <cbc:ID>1</cbc:ID>
  <cbc:InvoicedQuantity unitCode="EA">10000</cbc:InvoicedQuantity>
  <cbc:LineExtensionAmount currencyID="DKK">100000</cbc:LineExtensionAmount>
  <cac:Item>
    <cbc:Name>Printing paper</cbc:Name>
    <cac:ClassifiedTaxCategory>
      <cbc:ID>S</cbc:ID>
      <cbc:Percent>10</cbc:Percent>
      <cac:TaxScheme>
        <cbc:ID>VAT</cbc:ID>
      </cac:TaxScheme>
    </cac:ClassifiedTaxCategory>
  </cac:Item>
  <cac:Price>
    <cbc:PriceAmount currencyID="DKK">10</cbc:PriceAmount>
  </cac:Price>
</cac:InvoiceLine>
<cac:InvoiceLine>
  <cbc:ID>2</cbc:ID>
  <cbc:InvoicedQuantity unitCode="EA">5</cbc:InvoicedQuantity>
  <cbc:LineExtensionAmount currencyID="JPY">500.00</cbc:LineExtensionAmount>

```

```

    <cac:Item>
      <cbc:Name>Fountain Pen</cbc:Name>
      <cac:ClassifiedTaxCategory>
        <cbc:ID>S</cbc:ID>
        <cbc:Percent>10</cbc:Percent>
        <cac:TaxScheme>
          <cbc:ID>VAT</cbc:ID>
        </cac:TaxScheme>
      </cac:ClassifiedTaxCategory>
    </cac:Item>
    <cac:Price>
      <cbc:PriceAmount currencyID="DKK">10000</cbc:PriceAmount>
    </cac:Price>
  </cac:InvoiceLine>
  <cac:InvoiceLine>
    <cbc:ID>3</cbc:ID>
    <cbc:InvoicedQuantity unitCode="XCA">20</cbc:InvoicedQuantity> <!-- UOM Case -->
    <cbc:LineExtensionAmount currencyID="JPY">25000</cbc:LineExtensionAmount>
    <cac:Item>
      <cbc:Name>American Cookies</cbc:Name>
      <cac:ClassifiedTaxCategory>
        <cbc:ID>AA</cbc:ID>
        <cbc:Percent>8</cbc:Percent>
        <cac:TaxScheme>
          <cbc:ID>VAT</cbc:ID>
        </cac:TaxScheme>
      </cac:ClassifiedTaxCategory>
    </cac:Item>
    <cac:Price>
      <cbc:PriceAmount currencyID="DKK">1250</cbc:PriceAmount>
    </cac:Price>
  </cac:InvoiceLine>

```

11 Code list and identifier

11.1 Overview

The following chapters give an overview of the restricted set of codes that is used in this PEPPOL BIS. For most codes, the restriction is only to add a dated reference of the code list, but for the Invoice Type Code a subset of valid values has been established.

The list of values that are allowed for each code list at each time shall be as published or referenced on the peppol.eu (or peppol.org) website.

Aligned code list is code list that can be restricted in domain specific implementation of the PINT.

11.2 Shared code list

Shared code list must be used in the same way by all compliant specifications of the international invoicing model and cannot be restricted. Addition or modification to the code shall be by amending the code lists through their managing authorities.

11.2.1 Document type

The following sub-chapters give an overview of the restricted set of invoice type codes (BT-3) that is used in this PEPPOL BIS Billing.

Table 46 and **Table 47** indicates the name and description of each code, as well as a column "Synonym with" to indicate how this invoice type can be processed if the recipient does not have a separate process/work flow for this code, and as you will see, all invoice types valid in this profile can be processed as a commercial invoice (380) and all credit note types as Commercial credit note (381). Some recipients might have separate processes or work flows for some of these types, and can then use these processes.

The table also gives information on what message type is to be used in the UBL syntax for the different codes.

UNTDID 1001 — Document type.

Document location cbc:InvoiceTypeCode

Source code list Subset of UN/CEFACT code list 1001, D.16B

Codes for invoices.

- 380 Commercial invoices.

The following invoice related document type codes may also be used in an invoice but shall be processed as code 380 unless otherwise agreed between the trading partners.

Table 48 — Invoice related document type codes

Code	Name	Description	Synonym with	UBL message type
380	Commercial invoice	Document/message claiming payment for goods or services supplied under conditions agreed between seller and buyer.		Invoice
393	Factored invoice	Invoice assigned to a third party for collection.	380	Invoice
82	Metered services invoice	Document/message claiming payment for the supply of metered services (e.g., gas, electricity, etc.) supplied to a fixed meter whose consumption is measured over a period of time.	380	Invoice
80	Delivery Note related to goods or services	Debit information related to a transaction for goods or services to the relevant party.	380	Invoice
84	Delivery Note related to financial adjustments	Document/message for providing debit information related to financial adjustments to the relevant party.	380	Invoice
395	Consignment invoice	Commercial invoice that covers a transaction other than one involving a sale.	380	Invoice
575	Insurer's invoice	Document/message issued by an insurer specifying the cost of an insurance which has been effected and claiming payment therefore	380	Invoice
623	Forwarder's invoice	Invoice issued by a freight forwarder specifying services rendered and costs incurred and claiming payment therefore.	380	Invoice
780	Freight invoice	Document/message issued by a transport operation specifying freight costs and charges incurred for a transport operation and stating conditions of payment.	380	Invoice
383	Delivery Note	Document/message for providing debit information to the relevant party.	380	Invoice
386	Prepayment invoice	An invoice to pay amounts for goods and services in advance; these amounts will be subtracted from the final invoice.	380	Invoice

Document location cbc:CreditNoteTypeCode

Source code list Subset of UN/CEFACT code list 1001, D.16B

Specific code lists for the credit note

- 381 Commercial credit notes.

The following credit note related document type codes may also be used in an invoice but shall be processed as code 381 unless otherwise agreed between the trading partners.

Table 49 — Credit note related document type codes

Code	Name	Description	Synonym with	UBL message type
381	Credit note	Document/message for providing credit information to the relevant party.		CreditNote
396	Factored credit note	Credit note related to assigned invoice(s).	381	CreditNote
81	Credit note related to goods or services	Document message used to provide credit information related to a transaction for goods or services to the relevant party.	381	CreditNote
83	Credit note related to financial adjustments	Document message for providing credit information related to financial adjustments to the relevant party, e.g., bonuses.	381	CreditNote
532	Forwarder's credit note	Document/message for providing credit information to the relevant party.	381	CreditNote

11.2.2 Country code

All country codes in an invoice or credit note shall be the alpha-2 code from ISO 3166-1

Document location cac:Country/cbc:IdentificationCode
 cac:OriginCountry/cbc:IdentificationCode

Source code list ISO 3166-1

11.2.3 Currency code

All currencies in an invoice or credit note shall be the alphabetic code from ISO 4217:2015

Document location cbc:*/@currencyID

Source code list ISO 4217:2015

11.2.4 Unit of measure

Valid unit codes shall be from UN/ECE Recommendation 20, Revision 11 (2015). Unless codes for unit of measure are not in common daily use, implementers should as necessarily provide a function for clarification of codes when invoices are visualised.

Codes for unit of packaging from UNECE Recommendation # 21 can be used in accordance with the descriptions in the "Intro" section of UN/ECE Recommendation 20, Revision 11 (2015):

The 2-character alphanumeric code values in UNECE Recommendation 21 shall be used. To avoid duplication with existing code values in UNECE Recommendation # 20, each code value from UNECE Recommendation 21 shall be prefixed with an "X", resulting in a 3 alphanumeric code when used as a unit of measure.

Document location cbc:*/@unitCode

Source code list UN/ECE Recommendation 20, Revision 11 (2015)

Unit of measure in an invoice allows the use of codes from UNECE Recommendation # 20 (version 11e), as well as codes from UNECE Recommendation # 21 prefixed with an X. Please

Examples of unit of measure from Recommendation # 20

Code Name

C62 One (Synonym: Unit)

EA each

H87	Piece
KGM	Kilogram
MTR	Meter
LTR	Litre
MTK	Square metre
MTQ	Cubic metre
KTM	Kilometre
TNE	Tonne (metric ton)
KWH	Kilowatt hour
DAY	Day
HUR	Hour
MIN	Minute

Examples of unit of measure from Recommendation # 21, prefixed with an X

Code	Name
XBG	Bag
XBX	Box
XCA	Case
XCT	Carton
XCY	Cylinder
XBA	Barrel
XPB	Package
XPX	Pallet
XRL	Reel
XSA	Sack
XST	Sheet

EXAMPLE: UBL example of unit of measure

```
<cbc:InvoicedQuantity unitCode="H87">10</cbc:InvoicedQuantity>
<cbc:InvoicedQuantity unitCode="XPX">10</cbc:InvoicedQuantity>
```

Code H87 from Recommendation # 20

Code PX, prefixed with an X from Recommendation # 21

11.2.5 Allowance reason codes

Any allowance reason codes shall be from UN/CEFACT code list 5189, D.16B

Document location `cbc:AllowanceChargeReasonCode[../cbc:ChargeIndicator = false()]`

Source code list Subset of UN/CEFACT code list 5189, D.16B

Valid values are listed in the table below:

Code	Description
41	Bonus for works ahead of schedule
42	Other bonus
60	Manufacturer's consumer discount
62	Due to military status
63	Due to work accident

64	Special agreement
65	Production error discount
66	New outlet discount
67	Sample discount
68	End-of-range discount
70	Incoterm discount
71	Point of sales threshold allowance
88	Material surcharge/deduction
95	Discount
100	Special rebates
102	Fixed long term
103	Temporary
104	Standard
105	Yearly turnovers

11.2.6 Charge reason codes

Any charge reason code shall be from UN/CEFACT code list 7161, D.16B

Document location `cbc:AllowanceChargeReasonCode[../cbc:ChargeIndicator = true()]`

Source code list UN/CEFACT code list 7161, D.16B

11.2.7 Mime codes

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

Subset of IANA Media Types.

Document location `cbc:EmbeddedDocumentBinaryObject/@mimeType`

Source code list Subset of IANA

Documents `application/pdf`

Images `image/png`

`image/jpeg`

Text `text/csv`

Spreadsheet `application/vnd.openxmlformats-officedocument.spreadsheetml.sheet`

`application/vnd.oasis.opendocument.spreadsheet`

11.2.8 Code lists for identifier schemes

Following code lists are used for identifier elements to specify what identifier scheme an identifier is based on.

11.2.8.1 Electronic address identifier scheme

For Sellers and Buyers Electronic address identifiers (Endpoint identification, ibt-49 and ibt-34) the allowed identifier schemes is specified by the Electronic address scheme code list, EAS.

Business Term Electronic address identifiers (Endpoint)

Applicable XPath `cbc:EndpointID/@schemeID`

Code list (link or subset values)

Code list for electronic addresses.

11.2.8.2 Party identifiers and party legal registration identifier scheme

All party identifiers and party legal registration identifier has an optional scheme attribute. If used, the value shall be chosen from the ICD list from ISO/IEC 6523

Business Term Party identifiers (Buyer, Seller, Payee)

Applicable XPath `cac:PartyIdentification/cbc:ID/@schemeID`

Code list ICD list from ISO/IEC 6523

Legal registration identifiers (Buyer, Seller, Payee)

`cac:PartyLegalEntity/cbc:CompanyID/@schemeID`

Deliver to location identifier

`cac:Delivery/cac:DeliveryLocation/cbc:ID/@schemeID`

11.2.8.3 Invoiced object identifier scheme

The invoiced object identifier scheme shall be from UN/CEFACT code list 1153, D.16B

Business Term Invoiced object identifier

Applicable XPath `cac:AdditionalDocumentReference[cbc:DocumentTypeCode = '130']/cbc:ID/@schemeID`

Code list UN/CEFACT code list 1153, D.16B

11.2.8.4 Item standard identifier scheme

An item standard identifier has a mandatory scheme attribute. The value shall be chosen from the ICD list from ISO/IEC 6523

Business Term Item Standard identifier

Applicable XPath

`cac:InvoiceLine/cac:Item/cac:StandardItemIdentification/cbc:ID/@schemeID`

Code list ICD list from ISO/IEC 6523

11.2.8.5 Item classification identifier

An item classification identifier has a mandatory scheme attribute. The value shall be chosen from UN/CEFACT code list 7143, D.16B.

Business Term Item Classification identifier

Applicable XPath

`cac:InvoiceLine/cac:Item/cac:CommodityClassification/cbc:ItemClassificationCode/@listID`

Code list UN/CEFACT code list 7143, D.16B

11.2.8.6 Peppol Identifiers

PEPPOL has defined a PEPPOL Policy for identifiers, policy 8 that specifies how to use identifiers in both its transport infrastructure and within the documents exchanged across that infrastructure. It also introduces principles for any identifiers used in the PEPPOL environment.

11.3 Aligned code list

11.3.1 Payment means type code

Payment means type code shall be from UN/CEFACT code list 4461, with extensions. The extended part of the code list is not supported in EN 16931 and consequently not in the European implementation of PINT, the BIS Billing 3.0.

Document location `cac:PaymentMeans/cbc:PaymentMeansCode`

Source code list UN/CEFACT code list 4461

The payment means type code list is extended in the PINT by adding codes that begin with the letter Z and followed with a number with minimum 2 digits. As example Z01.

11.3.2 TAX category codes

Although EN 16931 mandate use of a source code list UN/CEFACT code list 5305, tax category codes (ib-095, ibt-102, ibt-118, ibt-151) 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.

Further details on tax category codes may be found in the PINT guideline.

Document location cac:TaxCategory/cbc:ID

Followings are Tax category codes in Japan.

S: standard rate (tax rate 10%)

AA: Lower rate (tax rate 8%) Tax rate is lower than standard rate.

AE: Consumption Tax Reverse Charge

E: Exempt from Consumption Tax. Consumption Tax is not applicable.

G: Free export item, tax not charged, free export and Consumption Tax is not charged.

O: Services outside scope of Consumption Tax

11.3.3 **TAX type**

Tax types allowed in the PINT are limited to the following subset of the UNECE 5153 Duty or tax or fee type name codes. Invoice domain specification may restrict the allowed tax type, but additional tax types can be allowed by adding to the PINT code list subset.

Document location cac:TaxCategory/cac:TaxScheme/cbc:ID

VAT Value added tax

A tax on domestic or imported goods applied to the value added at each stage in the production/distribution cycle.

GST Goods and services tax

A tax on domestic or imported goods applied to the value added at each stage in the production/distribution cycle.

LOC Sales tax

Assessment charges on sale of goods or services by city borough country or other taxing authorities below state or provincial level.

STT State/provincial sales tax

All applicable sale taxes by authorities at the state or level, below national level.

AAG Harmonised sales tax, Canadian

A harmonized sales tax consisting of a goods and service, a Canadian provincial sales tax and, as applicable, Quebec sales tax which is recoverable.

AAH Quebec sales tax

A sales tax charged within the Canadian province of Quebec which is recoverable.

AAI Canadian provincial sales tax

A sales tax charged within Canadian provinces which is recoverable.

11.3.4 VAT exemption reason code

Although EN 16931 mandate use of a code list maintained by Connecting Europe Facility (CEF), tax exemption reason code can be any and is not shared.

Document location cac:TaxCategory/cbc:TaxExemptionReasonCode

11.3.5 Value added tax point date code

Although EN 16931 mandate use of a code list subset of UN/CEFACT code list 2005.D.16B, value added tax point date code (ibt-008) code can be any and is not shared.

Document location cac:InvoicePeriod/cbc:DescriptionCode

12 Peppol Identifiers

12.1 Overview

Peppol has defined a PEPPOL Policy for identifiers, policy 8 that specifies how to use identifiers in both its transport infrastructure and within the documents exchanged across that infrastructure. It also introduces principles for any identifiers used in the Peppol environment. The policies that apply to this BIS are the following:

12.2 Profiles and messages

All messages contains ProfileID and CustomizationID. ProfileID identifies what business process a given message is part of, and CustomizationID identifies the kind of message and the rules applied.

Profiles are connected to one business process, and may contain multiple document types. Valid document instances shall contain corresponding ProfileID and CustomizationID.

NOTE: CustomizationID is a string without spaces. The list below contains spaces in CustomizationID to make them easier to read. Make sure to remove any spaces before use.

12.3 Japanese standard invoice

In the **Table 46** you will find the values to be used as the specification identifier (ibt-024) and the business process type (ibt-023) for this profile.

Table 50 — Values to be used for billing

Type	ID	Element	Value
JP standard invoice and credit note	ibt-024	cbc:CustomizationID	urn:peppol:pint:billing-3.0@jp:peppol-1
	ibt-023	cbc:ProfileID	urn:peppol:bis:billing
Debit Note	ibt-024	cbc:CustomizationID	urn:peppol:pint:debitnote-3.0@jp:peppol-1
	ibt-023	cbc:ProfileID	urn:peppol:bis:suminvpt1

12.4 Japanese summarised invoice

In the **Table 47** you will find the values to be used as the specification identifier (ibt-024) and the business process type (ibt-023) for this profile.

Table 51 — Values to be used for summarised invoice pattern 1

Type	ID	Element	Value
JP summarised invoice and credit note	ibt-024	cbc:CustomizationID	urn:peppol:pint:billing-3.0@jp:peppol-1@jp:suminvpt1-1
	ibt-023	cbc:ProfileID	urn:peppol:bis:suminvpt1
Debit Note	ibt-024	cbc:CustomizationID	urn:peppol:pint:debitnote-3.0@jp:peppol-1
	ibt-023	cbc:ProfileID	urn:peppol:bis:suminvpt1

13 Applying the PINT: Examples of selected parts of the transaction (informative)

13.1 General

CEN/TS 16931-3-2 Annex B provides examples. First, there is a table specifying the semantic elements of the example and afterwards, the corresponding XML UBL instance file is provided. In the subchapters below you find examples of selected parts of the transaction. First, the semantic elements of the example is provides in the table and the snippet of corresponding XML UBL instance file is listed.

13.2 Party

13.2.1 Overview

The following roles may be specified. The same actor may play more than one role depending on the handling routine.

13.2.2 Seller

Seller is mandatory information and provided in element `cac:AccountingSupplierParty`

13.2.3 Buyer

Buyer is mandatory information and provided in element `cac:AccountingCustomerParty`

13.2.4 Payee

Payee is optional information. If this information is not supplied, the seller is the payment receiver. When payee information is sent this is indicating that a factoring situation is being documented.

13.2.5 UBL example for party information

Following is an example of party information for a seller. Party information for other parties is identically structured but the details and mandatory element differ as defined in the data model.

Table 50 lists example contents of semantic elements of Seller.

NOTE: In the table below, the leading `"/(Invoice | CreditNote)/"` in the XPath has been removed and the XPath now contains spaces for readability. Be sure to add the leading `"/(Invoice | CreditNote)/"` and remove the spaces before using it.

Table 52 — Example contents of semantic elements of Seller

ID	Level	Business Term	Content	UBL syntax XPath
ibg-04	1	SELLER		<code>cac:AccountingSupplierParty</code>
ibt-027	2	Seller name	SupplierOfficialName Ltd	<code>cac:AccountingSupplierParty/ cac:Party/ cac:PartyLegalEntity/ cbc:RegistrationName</code>
ibt-028	2	Seller trading name	SupplierTradingName Ltd.	<code>cac:AccountingSupplierParty/ cac:Party/ cac:PartyName/ cbc:Name</code>
ibt-029	2	Seller identifier	7300010000001	<code>cac:AccountingSupplierParty/ cac:Party/ cac:PartyIdentification/ cbc:ID</code>
ibt-029-1	3	Scheme identifier	0088	<code>cac:AccountingSupplierParty/ cac:Party/ cac:PartyIdentification/ cbc:ID/ @schemeID</code>

ID	Level	Business Term	Content	UBL syntax XPath
ibt-030	2	Seller legal registration identifier	GB983294	cac:AccountingSupplierParty/ cac:Party/ cac:PartyLegalEntity/ cbc:CompanyID
ibt-031	2	Seller TAX identifier	GB76576657	cac:AccountingSupplierParty/ cac:Party/ cac:PartyTaxScheme/ cbc:CompanyID
ibt-031-1	2	Tax Scheme	VAT	cac:AccountingSupplierParty/ cac:Party/ cac:PartyTaxScheme/ cac:TaxScheme/ cbc:ID
ibt-032	2	Seller TAX registration identifier	TaxRegistrationID	cac:AccountingSupplierParty/ cac:Party/ cac:PartyTaxScheme/ cbc:CompanyID
ibt-032-1	2	Tax Scheme	TAX	cac:AccountingSupplierParty/ cac:Party/ cac:PartyTaxScheme/ cac:TaxScheme/ cbc:ID
ibt-033	2	Seller additional legal information	Private Limited Company	cac:AccountingSupplierParty/ cac:Party/ cac:PartyLegalEntity/ cbc:CompanyLegalForm
ibt-034	2	Seller electronic address	7300010000001	cac:AccountingSupplierParty/ cac:Party/ cbc:EndpointID
ibt-034-1	3	Scheme identifier	0088	cac:AccountingSupplierParty/ cac:Party/ cbc:EndpointID/ @schemeID
ibg-05	2	SELLER POSTAL ADDRESS		cac:AccountingSupplierParty/ cac:Party/ cac:PostalAddress
ibt-035	3	Seller address line 1	Main street 1	cac:AccountingSupplierParty/ cac:Party/ cac:PostalAddress/ cbc:StreetName
ibt-036	3	Seller address line 2	Postbox 123	cac:AccountingSupplierParty/ cac:Party/ cac:PostalAddress/ cbc:AdditionalStreetName
ibt-162	3	Seller address line 3	Third address line	cac:AccountingSupplierParty/ cac:Party/ cac:PostalAddress/ cac:AddressLine/ cbc:Line
ibt-037	3	Seller city	London	cac:AccountingSupplierParty/ cac:Party/ cac:PostalAddress/ cbc:CityName
ibt-038	3	Seller post code	GB 123 EW	cac:AccountingSupplierParty/ cac:Party/ cac:PostalAddress/ cbc:PostalZone
ibt-039	3	Seller country subdivision	West London district	cac:AccountingSupplierParty/ cac:Party/ cac:PostalAddress/ cbc:CountrySubentity
ibt-040	3	Seller country code	GB	cac:AccountingSupplierParty/ cac:Party/ cac:PostalAddress/ cac:Country/ cbc:IdentificationCode
ibg-06	2	SELLER CONTACT		cac:AccountingSupplierParty/ cac:Party/ cac:Contact
ibt-041	3	Seller contact point	John Doe	cac:AccountingSupplierParty/ cac:Party/ cac:Contact/ cbc:Name
ibt-042	3	Seller contact telephone number	9384203984	cac:AccountingSupplierParty/ cac:Party/ cac:Contact/ cbc:Telephone
ibt-043	3	Seller contact email address	john.doe@foo.bar	cac:AccountingSupplierParty/ cac:Party/ cac:Contact/ cbc:ElectronicMail

EXAMPLE UBL Example of seller

<cac:AccountingSupplierParty>

```

<cac:Party>
  <cbc:EndpointID schemeID="0088">7300010000001</cbc:EndpointID>
  <cac:PartyIdentification>
    <cbc:ID schemeID="0088">7300010000001</cbc:ID>
  </cac:PartyIdentification>
  <cac:PartyName>
    <cbc:Name>SupplierTradingName Ltd.</cbc:Name>
  </cac:PartyName>
  <cac:PostalAddress>
    <cbc:StreetName>Main street 1</cbc:StreetName>
    <cbc:AdditionalStreetName>Postbox 123</cbc:AdditionalStreetName>
    <cbc:CityName>London</cbc:CityName>
    <cbc:PostalZone>GB 123 EW</cbc:PostalZone>
    <cbc:CountrySubentity>West London district</cbc:CountrySubentity>
    <cac:AddressLine>
      <cbc:Line>Third address line</cbc:Line>
    </cac:AddressLine>
    <cac:Country>
      <cbc:IdentificationCode>GB</cbc:IdentificationCode>
    </cac:Country>
  </cac:PostalAddress>
  <cac:PartyTaxScheme>
    <cbc:CompanyID>GB76576657</cbc:CompanyID>
    <cac:TaxScheme>
      <cbc:ID>VAT</cbc:ID>
    </cac:TaxScheme>
  </cac:PartyTaxScheme>
  <cac:PartyTaxScheme>
    <cbc:CompanyID>TaxRegistrationID</cbc:CompanyID>
    <cac:TaxScheme>
      <cbc:ID>TAX</cbc:ID>
    </cac:TaxScheme>
  </cac:PartyTaxScheme>
  <cac:PartyLegalEntity>
    <cbc:RegistrationName>SupplierOfficialName Ltd</cbc:RegistrationName>
    <cbc:CompanyID>GB983294</cbc:CompanyID>
    <cbc:CompanyLegalForm>Private Limited Company</cbc:CompanyLegalForm>
  </cac:PartyLegalEntity>
  <cac:Contact>
    <cbc:Name>John Doe</cbc:Name>
    <cbc:Telephone>9384203984</cbc:Telephone>
    <cbc:ElectronicMail>john.doe@foo.bar</cbc:ElectronicMail>
  </cac:Contact>
</cac:Party>

```

13.3 Delivery Details (Date and Location)

Delivery details may be given at document level.

Place and date of delivery is recommended and should be sent unless this does not affect the ability to ensure the correctness of the invoice.

The delivery element contains information on name, address and delivery location identifier (cac:Delivery/cac:DeliveryLocation/cbc:ID) which may be used if the place of delivery is defined through an identifier. Examples are GLN (Global Location Number) or GSRN (Global Service Relationship Number) both issued by GS1.

Table 51 lists example contents of semantic elements of delivery information.

NOTE: In the table below, the leading "/(Invoice | CreditNote)/" in the XPath has been removed and the XPath now contains spaces for readability. Be sure to add the leading "/(Invoice | CreditNote)/" and remove the spaces before using it.

Table 53 — Example contents of semantic elements of delivery information

ID	Level	Business Term	Content	UBL syntax XPath
ibg-13	1	DELIVERY INFORMATION		cac:Delivery
ibt-070	2	Deliver to party name	Delivery party Name	cac:Delivery/ cac:DeliveryParty/ cac:PartyName/ cbc:Name

ID	Level	Business Term	Content	UBL syntax XPath
ibt-071	2	Deliver to location identifier	7300010000001	cac:Delivery/ cac:DeliveryLocation/ cbc:ID
ibt-071-1	3	Scheme identifier	0088	cac:Delivery/ cac:DeliveryLocation/ cbc:ID/ @schemeID
ibt-072	2	Actual delivery date	2017-11-01	cac:Delivery/ cbc:ActualDeliveryDate
ibg-15	2	DELIVER TO ADDRESS		cac:Delivery/ cac:DeliveryLocation/ cac:Address
ibt-075	3	Deliver to address line 1	Delivery street 2	cac:Delivery/ cac:DeliveryLocation/ cac:Address/ cbc:StreetName
ibt-076	3	Deliver to address line 2	Building 56	cac:Delivery/ cac:DeliveryLocation/ cac:Address/ cbc:AdditionalStreetName
ibt-165	3	Deliver to address line 3	Gate 15	cac:Delivery/ cac:DeliveryLocation/ cac:Address/ cac:AddressLine/ cbc:Line
ibt-077	3	Deliver to city	Stockholm	cac:Delivery/ cac:DeliveryLocation/ cac:Address/ cbc:CityName
ibt-078	3	Deliver to post code	21234	cac:Delivery/ cac:DeliveryLocation/ cac:Address/ cbc:PostalZone
ibt-080	3	Deliver to country code	SE	cac:Delivery/ cac:DeliveryLocation/ cac:Address/ cac:Country/ cbc:IdentificationCode

EXAMPLE UBL example of delivery information

```

<cac:Delivery>
  <cbc:ActualDeliveryDate>2017-11-01</cbc:ActualDeliveryDate>
  <cac:DeliveryLocation>
    <cbc:ID schemeID="0088">7300010000001</cbc:ID>
    <cac:Address>
      <cbc:StreetName>Delivery street 2</cbc:StreetName>
      <cbc:AdditionalStreetName>Building 56</cbc:AdditionalStreetName>
      <cbc:CityName>Stockholm</cbc:CityName>
      <cbc:PostalZone>21234</cbc:PostalZone>
      <cac:AddressLine>
        <cbc:Line>Gate 15</cbc:Line>
      </cac:AddressLine>
      <cac:Country>
        <cbc:IdentificationCode>SE</cbc:IdentificationCode>
      </cac:Country>
    </cac:Address>
  </cac:DeliveryLocation>
  <cac:DeliveryParty>
    <cac:PartyName>
      <cbc:Name>Delivery party Name</cbc:Name>
    </cac:PartyName>
  </cac:DeliveryParty>
</cac:Delivery>

```

13.4 References

13.4.1 Overview

Support for invoice verification is a key function of an invoice. The invoice should provide sufficient information to look up relevant existing documentation, electronic or paper.

Any reference element should contain valid information, if you do not have a reference, the element should not be present in the instance document.

The invoice and credit note transactions supports the following references to existing documentation:

13.4.2 Purchase order and sales order reference

The purchase order is conditional. If purchase order reference exists then provide that, else provide Buyer reference (see Buyer reference). If both exist, they can both be provided.

The customer will issue an order with a unique order number. This unique purchase order number should be supplied as the order reference on the invoice.

If order reference is stated at header level, the order reference element on line level can be used to state the order line numbers.

A sales order is issued by the seller, confirming the sale of specified products.

In the invoice, both a purchase order and a sales order reference can be given but be aware that an invoice instance cannot have a sales order reference, without the corresponding purchase order reference.

Table 52 lists example contents of semantic elements of purchase order and sales order reference.

NOTE: In the table below, the leading "/(Invoice | CreditNote)/" in the XPath has been removed and the XPath now contains spaces for readability. Be sure to add the leading "/(Invoice | CreditNote)/" and remove the spaces before using it.

Table 54 — Example contents of semantic elements of purchase order and sales order reference

ID	Level	Business Term	Content	UBL syntax XPath
ibt-013	1	Purchase order reference	o-998877	cac:OrderReference/ cbc:ID
ibt-014	1	Sales order reference	so-12343	cac:OrderReference/ cbc:SalesOrderID

EXAMPLE UBL example of order and sales order and sales order reference.

```
<cac:OrderReference>
  <cbc:ID>o-998877</cbc:ID>
  <cbc:SalesOrderID>so-12343</cbc:SalesOrderID>
</cac:OrderReference>
```

13.4.3 Buyer reference

The buyer reference, known as Your ref, is conditional. An invoice shall have either or both, the buyer reference or the order reference (see Purchase order and sales order reference)

The element is used for the reference of who ordered the products/services. Example being the name of the person ordering, employee number or a code identifying this person or department/group. Your ref is often used for internal routing at recipient, and hence it is important to fill this element with the correct values according to the need of the recipient.

If neither buyer reference nor a reference to an order is supplied by the customer, the name of the person ordering or appointed for the customer can be supplied in buyer reference if known by the supplier.

When reference is provided by the customer, the correct element shall contain the provided reference.

Table 53 lists example contents of semantic elements of buyer reference.

NOTE: In the table below, the leading "/(Invoice | CreditNote)/" in the XPath has been removed and the XPath now contains spaces for readability. Be sure to add the leading "/(Invoice | CreditNote)/" and remove the spaces before using it.

Table 55 — Example contents of semantic elements of buyer reference

ID	Level	Business Term	Content	UBL syntax XPath
ibt-010	1	Buyer reference	0150abc	cbc:BuyerReference

EXAMPLE: UBL example of buyer reference
`<cbc:BuyerReference>0150abc</cbc:BuyerReference>`

13.4.4 Invoiced object identifier

The invoiced object identifier is the identifier for an object on which the invoice is based, given by the Seller. Examples may be a subscription number, telephone number, meter point, vehicle, person etc., as applicable.

If it is not clear to the receiver what scheme is used for the identifier, a conditional scheme identifier should be used, that shall be chosen from the Invoiced object identifier scheme.

The invoiced object reference is provided by using the element `cac:AdditionalDocumentReference` with the document type code = 130

Table 54 lists example contents of semantic elements of invoiced object identifier.

NOTE: In the table below, the leading `"/(Invoice | CreditNote)/"` in the XPath has been removed and the XPath now contains spaces for readability. Be sure to add the leading `"/(Invoice | CreditNote)/"` and remove the spaces before using it.

Table 56 — Example contents of semantic elements of invoiced object identifier

ID	Level	Business Term	Content	UBL syntax XPath
ibt-018	1	Invoiced object identifier	DR35141	<code>cac:AdditionalDocumentReference[cbc:DocumentTypeCode='130']/ cbc:ID</code>
ibt-018-1	2	The identification scheme identifier of the Invoiced object identifier	ABT	<code>cac:AdditionalDocumentReference[cbc:DocumentTypeCode='130']/ cbc:ID/ @schemeID</code>

EXAMPLE: UBL example of invoiced object identifier
`<cac:AdditionalDocumentReference>`
`<cbc:ID schemeID="ABT">DR35141</cbc:ID>`
`<cbc:DocumentTypeCode>130</cbc:DocumentTypeCode>`
`</cac:AdditionalDocumentReference>`

Scheme identifier from UN/CEFACT 1153 code list

Document type code shall be '130' to indicate Invoiced object

13.4.5 Contract reference

To reference or match an invoice to a purchase contract, the contract number could be specified like this:

Table 55 lists example contents of semantic elements of contract reference.

NOTE: In the table below, the leading `"/(Invoice | CreditNote)/"` in the XPath has been removed and the XPath now contains spaces for readability. Be sure to add the leading `"/(Invoice | CreditNote)/"` and remove the spaces before using it.

Table 57 — Example contents of semantic elements of contract reference

ID	Level	Business Term	Content	UBL syntax XPath
ibt-012	1	Contract reference	framework no 1	<code>cac:ContractDocumentReference/ cbc:ID</code>

EXAMPLE: UBL example of contract reference
`<cac:ContractDocumentReference>`
`<cbc:ID>framework no 1</cbc:ID>`
`</cac:ContractDocumentReference>`

13.4.6 Despatch and receipt advice references

To reference or match an invoice to a despatch or receipt advice use the following elements:

Table 56 lists example contents of semantic elements of despatch and receipt advice reference.

NOTE: In the table below, the leading "/(Invoice | CreditNote)/" in the XPath has been removed and the XPath now contains spaces for readability. Be sure to add the leading "/(Invoice | CreditNote)/" and remove the spaces before using it.

Table 58 — Example contents of semantic elements of despatch and receipt advice reference

ID	Level	Business Term	Content	UBL syntax XPath
ibt-016	1	Despatch advice reference	despadv-3	cac:DespatchDocumentReference/ cbc:ID
ibt-015	1	Receiving advice reference	resadv-1	cac:ReceiptDocumentReference/ cbc:ID

EXAMPLE: UBL example of despatch and receipt advice

```
<cac:DespatchDocumentReference>
  <cbc:ID>despadv-3</cbc:ID>
</cac:DespatchDocumentReference>
<cac:ReceiptDocumentReference>
  <cbc:ID>resadv-1</cbc:ID>
</cac:ReceiptDocumentReference>
```

13.4.7 Tender reference

To identify the call for tender or lot the invoice relates to, use the 'OriginatorDocumentReference'. The identifier is, in most cases, the Procurement Procedure Identifier.

Table 57 lists example contents of semantic elements of tender reference.

NOTE: In the table below, the leading "/(Invoice | CreditNote)/" in the XPath has been removed and the XPath now contains spaces for readability. Be sure to add the leading "/(Invoice | CreditNote)/" and remove the spaces before using it.

Table 59 — Example contents of semantic elements of tender reference

ID	Level	Business Term	Content	UBL syntax XPath
ibt-017	1	Tender or lot reference	ppid-123	cac:OriginatorDocumentReference/ cbc:ID

EXAMPLE: UBL example of tender reference

```
<cac:OriginatorDocumentReference>
  <cbc:ID>ppid-123</cbc:ID>
</cac:OriginatorDocumentReference>
```

13.4.8 Project reference

The project reference is optional to use, and is sent in an invoice in the element cac:ProjectReference/cbc:ID. In a credit note, this element does not exist, and project reference is sent by using the element cac:AdditionalDocumentReference[cbc:DocumentTypeCode='50']/cbc:ID.

NOTE: When sending the project reference, only the cbc:ID and the cbc:DocumentTypeCode are allowed in the cac:AdditionalDocumentReference element.

Table 58 lists example contents of semantic elements of project reference.

NOTE: In the table below, the leading "/(Invoice | CreditNote)/" in the XPath has been removed and the XPath now contains spaces for readability. Be sure to add the leading "/(Invoice | CreditNote)/" and remove the spaces before using it.

Table 60 — Example contents of semantic elements of project reference

ID	Level	Business Term	Content	UBL syntax XPath
ibt-011	1	Project reference	project333	cac:ProjectReference/ cbc:ID

EXAMPLE: UBL example of project reference in an invoice

```
<cac:ProjectReference>
  <cbc:ID>project333</cbc:ID>
</cac:ProjectReference>
```

ibg-24	1	ADDITIONAL SUPPORTING DOCUMENTS	cac:AdditionalDocumentReference
ibt-122	2	Supporting document reference	cac:AdditionalDocumentReference/ cbc:ID
ibt-123	2	Supporting document description	cac:AdditionalDocumentReference/ cbc:DocumentDescription
ibt-124	2	External document location	cac:AdditionalDocumentReference/ cac:Attachment/ cac:ExternalReference/ cbc:URI
ibt-125	2	Attached document	cac:AdditionalDocumentReference/ cac:Attachment/ cbc:EmbeddedDocumentBinaryObject
ibt-125-1	3	Attached document Mime code	cac:AdditionalDocumentReference/ cac:Attachment/ cbc:EmbeddedDocumentBinaryObject/ @mimeType
ibt-125-2	3	Attached document Filename	cac:AdditionalDocumentReference/ cac:Attachment/ cbc:EmbeddedDocumentBinaryObject/ @filename

EXAMPLE: UBL example of project reference in a credit note

```
<cac:AdditionalDocumentReference>
  <cbc:ID>p-2347234</cbc:ID>
  <cbc:DocumentTypeCode>50</cbc:DocumentTypeCode>
</cac:AdditionalDocumentReference>
```

Code 50 indicating this is a project reference. The project reference identifier

Nobu: Although UBL 2.1 has cbc:DocumentTypeCode under cac:AdditionalDocumentReference, this element is not defined in 3.4.2. Allowed value for cbc:DocumentTypeCode='130'.

13.4.9 Preceding invoice references

A credit note or negative invoice can refer to one or more initial invoice(s). This is done in the business group ibg-03 Preceding invoice reference, providing the invoice number and issue date. The issue date shall be provided in case the preceding invoice reference is not unique.

In case correction applies to a large number of invoices, the invoicing period (ibg-014), as necessary combined with a clarifying invoice note (ibt-022), may instead be given at document level.

Table 59 lists example contents of semantic elements of preceding invoice reference.

NOTE: In the table below, the leading "/(Invoice | CreditNote)/" in the XPath has been removed and the XPath now contains spaces for readability. Be sure to add the leading "/(Invoice | CreditNote)/" and remove the spaces before using it.

Table 61 — Example contents of semantic elements of preceding invoice reference

ID	Level	Business Term	Content		UBL syntax XPath
ibg-03	1	PRECEDING INVOICE REFERENCE			cac:BillingReference
ibt-025	2	Preceding Invoice reference	123	124	cac:BillingReference/ cac:InvoiceDocumentReference/ cbc:ID

ID	Level	Business Term	Content		UBL syntax XPath
ibt-026	2	Preceding Invoice issue date	2017-10-20		cac:BillingReference/ cac:InvoiceDocumentReference/ cbc:IssueDate

EXAMPLE: UBL example of preceding invoice information

```
<cac:BillingReference>
  <cac:InvoiceDocumentReference>
    <cbc:ID>123</cbc:ID>
    <cbc:IssueDate>2017-10-20</cbc:IssueDate>
  </cac:InvoiceDocumentReference>
</cac:BillingReference>
<cac:BillingReference>
  <cac:InvoiceDocumentReference>
    <cbc:ID>124</cbc:ID>
  </cac:InvoiceDocumentReference>
</cac:BillingReference>
```

The identifier is mandatory if cac:BillingReference is provided. Issue date shall be filled if the invoice reference is not unique. Repeat the cac:BillingReference to add several preceding invoice references

13.5 Allowances and Charges

13.5.1 The document level

Applies to the whole invoice and is included in the calculation of the invoice total amount.

Several allowances and charges may be supplied.

Specification of tax for allowances and charges, cac:TaxCategory with sub elements, shall be supplied

The sum of all allowances and charges on the header level shall be specified in cbc:AllowanceTotalAmount and cbc:ChargeTotalAmount respectively. See UBL syntax calculation formulas.

Table 60 lists example contents of semantic elements of document level allowance and charge.

NOTE: In the table below, the leading "/(Invoice | CreditNote)/" in the XPath has been removed and the XPath now contains spaces for readability. Be sure to add the leading "/(Invoice | CreditNote)/" and remove the spaces before using it.

Table 62 — Example of document level allowance and charge

ID	Level	Card	Business Term	Content	UBL syntax XPath
ibg-20	1	0..n	DOCUMENT LEVEL ALLOWANCES		cac:AllowanceCharge[cbc:ChargeIndicator = false()]
ibt-092	2	1..1	Document level allowance amount	10.00	cac:AllowanceCharge[cbc:ChargeIndicator = false()]/ cbc:Amount
ibt-093	2	0..1	Document level allowance base amount		cac:AllowanceCharge[cbc:ChargeIndicator = false()]/ cbc:BaseAmount
ibt-094	2	0..1	Document level allowance percentage		cac:AllowanceCharge[cbc:ChargeIndicator = false()]/ cbc:MultiplierFactorNumeric
ibt-095	2	1..1	Document level allowance TAX category code	S	cac:AllowanceCharge[cbc:ChargeIndicator = false()]/ cac:TaxCategory/ cbc:ID
ibt-096	2	0..1	Document level allowance TAX rate	25	cac:AllowanceCharge[cbc:ChargeIndicator = false()]/ cac:TaxCategory/ cbc:Percent

ID	Level	Card	Business Term	Content	UBL syntax XPath
ibt-096-1	3	0..1	Tax Scheme	VAT	<code>cac:AllowanceCharge[cbc:ChargeIndicator = false()]/ cac:TaxCategory/ cac:TaxScheme/ cbc:ID</code>
ibt-097	2	0..1	Document level allowance reason	Production error discoun	<code>cac:AllowanceCharge[cbc:ChargeIndicator = false()]/ cbc:AllowanceChargeReason</code>
ibt-098	2	0..1	Document level allowance reason code	65	<code>cac:AllowanceCharge[cbc:ChargeIndicator = false()]/ cbc:AllowanceChargeReasonCode</code>
ibg-21	1	0..n	DOCUMENT LEVEL CHARGES		<code>cac:AllowanceCharge[cbc:ChargeIndicator = true()]</code>
ibt-099	2	1..1	Document level charge amount	20.00	<code>cac:AllowanceCharge[cbc:ChargeIndicator = true()]/ cbc:Amount</code>
ibt-100	2	0..1	Document level charge base amount	1000.00	<code>cac:AllowanceCharge[cbc:ChargeIndicator = true()]/ cbc:BaseAmount</code>
ibt-101	2	0..1	Document level charge percentage	2	<code>cac:AllowanceCharge[cbc:ChargeIndicator = true()]/ cbc:MultiplierFactorNumeric</code>
ibt-102	2	1..1	Document level charge TAX category code	S	<code>cac:AllowanceCharge[cbc:ChargeIndicator = true()]/ cac:TaxCategory/ cbc:ID</code>
ibt-103	2	0..1	Document level charge TAX rate	25	<code>cac:AllowanceCharge[cbc:ChargeIndicator = true()]/ cac:TaxCategory/ cbc:Percent</code>
ibt-103-1	3	0..1	Tax Scheme	VAT	<code>cac:AllowanceCharge[cbc:ChargeIndicator = true()]/ cac:TaxCategory/ cac:TaxScheme/ cbc:ID</code>
ibt-104	2		Document level charge reason	Freight service	<code>cac:AllowanceCharge[cbc:ChargeIndicator = true()]/ cbc:AllowanceChargeReason</code>
ibt-105	2		Document level charge reason code	FC	<code>cac:AllowanceCharge[cbc:ChargeIndicator = true()]/ cbc:AllowanceChargeReasonCode</code>

EXAMPLE: UBL example of Allowances and Charges on the document level

```

<cac:AllowanceCharge>
  <cbc:ChargeIndicator>false</cbc:ChargeIndicator>
  <cbc:AllowanceChargeReasonCode>65</cbc:AllowanceChargeReasonCode>
  <cbc:AllowanceChargeReason>Production error discount</cbc:AllowanceChargeReason>
  <cbc:Amount currencyID="EUR">10</cbc:Amount>
  <cac:TaxCategory>
    <cbc:ID>S</cbc:ID>
    <cbc:Percent>25</cbc:Percent>
    <cac:TaxScheme>
      <cbc:ID>VAT</cbc:ID>
    </cac:TaxScheme>
  </cac:TaxCategory>
</cac:AllowanceCharge>
<cac:AllowanceCharge>
  <cbc:ChargeIndicator>true</cbc:ChargeIndicator>
  <cbc:AllowanceChargeReasonCode>FC</cbc:AllowanceChargeReasonCode>
  <cbc:AllowanceChargeReason>Freight service</cbc:AllowanceChargeReason>
  <cbc:MultiplierFactorNumeric>2</cbc:MultiplierFactorNumeric>
  <cbc:Amount currencyID="EUR">20</cbc:Amount>
  <cbc:BaseAmount currencyID="EUR">1000</cbc:BaseAmount>
  <cac:TaxCategory>
    <cbc:ID>S</cbc:ID>
    <cbc:Percent>25</cbc:Percent>
    <cac:TaxScheme>

```

```

    <cbc:ID>VAT</cbc:ID>
  </cac:TaxScheme>
</cac:TaxCategory>
</cac:AllowanceCharge>

```

cbc:ChargeIndicator = true to indicate a charge

cbc:ChargeIndicator = false to indicate an allowance

cbc:BaseAmount, to be used with the percentage to calculate the amount

cbc:Amount = cbc:BaseAmount × (cbc:MultiplierFactorNumeric ÷ 100)

13.5.2 The line level

Applies to the line level and is included in the calculation of the line amount.

- Several allowances and charges may be supplied.
- Specification of tax for allowances and charges shall not be specified, as the tax category stated for the invoice line itself, applies also to the allowances or charges of that line.
- The sum of all allowances and charges on the line level shall be considered, subtracted, or added, when calculating the line extension amount. These line level allowances and charges shall not be calculated into the header level elements.

Table 61 lists example contents of semantic elements of line level allowance and charge.

NOTE: In the table below, the leading "/(Invoice | CreditNote)/cac:InvoiceLine/" in the XPath has been removed and the XPath now contains spaces for readability. Be sure to add the leading "/(Invoice | CreditNote)/cac:InvoiceLine/" and remove the spaces before using it.

Table 63 — Example of line level allowance and charge

ID	Level	Card	Business Term	Content	UBL syntax XPath
ibg-27	2	0..n	INVOICE LINE ALLOWANCES		cac:AllowanceCharge[cbc:ChargeIndicator = false()]
ibt-136	3	1..1	Invoice line allowance amount	101	cac:AllowanceCharge[cbc:ChargeIndicator = false()]/ cbc:Amount
ibt-137	3	0..1	Invoice line allowance base amount		cac:AllowanceCharge[cbc:ChargeIndicator = false()]/ cbc:BaseAmount
ibt-138	3	0..1	Invoice line allowance percentage		cac:AllowanceCharge[cbc:ChargeIndicator = false()]/ cbc:MultiplierFactorNumeric
ibt-139	3	0..1	Invoice line allowance reason	Discount	cac:AllowanceCharge[cbc:ChargeIndicator = false()]/ cbc:AllowanceChargeReason
ibt-140	3	0..1	Invoice line allowance reason code	95	cac:AllowanceCharge[cbc:ChargeIndicator = false()]/ cbc:AllowanceChargeReasonCode
ibg-28	2	0..n	INVOICE LINE CHARGES		cac:AllowanceCharge[cbc:ChargeIndicator = true()]
ibt-141	3	1..1	Invoice line charge amount	1	cac:AllowanceCharge[cbc:ChargeIndicator = true()]/ cbc:Amount
ibt-142	3	0..1	Invoice line charge base amount	10	cac:AllowanceCharge[cbc:ChargeIndicator = true()]/ cbc:BaseAmount
ibt-143	3	0..1	Invoice line charge percentage	10	cac:AllowanceCharge[cbc:ChargeIndicator = true()]/ cbc:MultiplierFactorNumeric
ibt-144	3	0..1	Invoice line charge reason	Cleaning	cac:AllowanceCharge[cbc:ChargeIndicator = true()]/ cbc:AllowanceChargeReason

ID	Level	Card	Business Term	Content	UBL syntax XPath
ibt-145	3	0..1	Invoice line charge reason code	CG	cac:AllowanceCharge[cbc:ChargeIndicator = true()]/cbc:AllowanceChargeReasonCode

EXAMPLE: UBL example of Allowance and Charge on invoice line

```
<cac:AllowanceCharge>
  <cbc:ChargeIndicator>false</cbc:ChargeIndicator>
  <cbc:AllowanceChargeReasonCode>95</cbc:AllowanceChargeReasonCode>
  <cbc:AllowanceChargeReason>Discount</cbc:AllowanceChargeReason>
  <cbc:Amount currencyID="EUR">101</cbc:Amount>
</cac:AllowanceCharge>
<cac:AllowanceCharge>
  <cbc:ChargeIndicator>true</cbc:ChargeIndicator>
  <cbc:AllowanceChargeReasonCode>CG</cbc:AllowanceChargeReasonCode>
  <cbc:AllowanceChargeReason>Cleaning</cbc:AllowanceChargeReason>
  <cbc:MultiplierFactorNumeric>10</cbc:MultiplierFactorNumeric>
  <cbc:Amount currencyID="EUR">1</cbc:Amount>
  <cbc:BaseAmount currencyID="EUR">10</cbc:BaseAmount>
</cac:AllowanceCharge>
```

NOTE: cac:TaxCategory is not specified for allowance and charge on invoice line. cac:TaxCategory is specified for each invoice line independently.

13.5.3 The line level Price information

A way to inform the buyer how the price is set. Is also relevant if the seller or buyer want to post the allowance in their accounting systems. The price itself shall always be the net price, i.e., the base amount reduced with a discount (allowance).

- Only one occurrence of allowance (discount) is allowed.
- Specification of tax for allowance shall not be specified.
- Allowance related to Price shall not be part of any other calculations.
- Allowance related to Price may specify amount and the base amount.

Further details of the calculation of allowance/charge amount, can be found in Calculation of allowance/charge amount.

An invoice line must contain information about the item net price and additional information such as gross price, item price base quantity and price discount may be added.

For details on calculating price see Item net price (ibt-146).

Table 62 lists example contents of semantic elements of line level price and tax.

NOTE: In the table below, the leading "/(Invoice | CreditNote)/cac:InvoiceLine/" in the XPath has been removed and the XPath now contains spaces for readability. Be sure to add the leading "/(Invoice | CreditNote)/cac:InvoiceLine/" and remove the spaces before using it.

Table 64 — Example of line level price

ID	Level	Card	Business Term	EXAMPLE 1 with price discount	EXAMPLE 2 without price discount	UBL syntax XPath
ibg-29	2	1..1	PRICE DETAILS			cac:Price
ibt-146	3	1..1	Item net price	410	200	cac:Price/ cbc:PriceAmount

ID	Level	Card	Business Term	EXAMPLE 1 with price discount	EXAMPLE 2 without price discount	UBL syntax XPath
ibt-147	3	0..1	Item price discount	40		cac:Price/ cac:AllowanceCharge[cbc:ChargeIndicator = false[]]/ cbc:Amount
ibt-148	3	0..1	Item gross price	450		cac:Price/ cac:AllowanceCharge[cbc:ChargeIndicator = false[]]/ cbc:BaseAmount
ibt-149	3	0..1	Item price base quantity	1	2	cac:Price/ cbc:BaseQuantity
ibt-150	3	0..1	Item price base quantity unit of measure code	XBX	C62	cac:Price/ cbc:BaseQuantity/ @unitCode

EXAMPLE 1: UBL example of price with price discount

```
<cac:Price>
  <cbc:PriceAmount currencyID="EUR">410</cbc:PriceAmount>
  <cbc:BaseQuantity unitCode="XBX">1</cbc:BaseQuantity>
  <cac:AllowanceCharge>
    <cbc:ChargeIndicator>false</cbc:ChargeIndicator>
    <cbc:Amount currencyID="EUR">40</cbc:Amount>
    <cbc:BaseAmount currencyID="EUR">450</cbc:BaseAmount>
  </cac:AllowanceCharge>
</cac:Price>
```

EXAMPLE 2: UBL example of price without price discount

```
<cac:Price>
  <cbc:PriceAmount currencyID="EUR">200</cbc:PriceAmount>
  <cbc:BaseQuantity unitCode="C62">2</cbc:BaseQuantity>
</cac:Price>
```

13.6 Item information

13.6.1 Item identifiers

In an invoice line the seller item identifier, the buyer item identifier and the standard item identifier can be provided. For sellers and buyers item identifiers, no scheme attribute is used, whilst the **schemeID** is mandatory for the standard item identification and must be from the ISO 6523 ICD list.

Table 63 lists example contents of semantic elements of item information.

NOTE: In the table below, the leading "/(Invoice | CreditNote)/cac:InvoiceLine/" in the XPath has been removed and the XPath now contains spaces for readability. Be sure to add the leading "/(Invoice | CreditNote)/cac:InvoiceLine/" and remove the spaces before using it.

Table 65 — Example of item information

ID	Level	Card	Business Term	EXAMPLE 1 with CPV classification	UBL syntax XPath
ibg-31	2	1..1	ITEM INFORMATION		cac:Item
ibt-153	3	1..1	Item name	item 1	cac:Item/ cbc:Name
ibt-154	3	0..n	Item description		cac:Item/ cbc:Description
ibt-155	3	0..1	Item Seller's identifier	97iugug876	cac:Item/ cac:SellersItemIdentification/ cbc:ID
ibt-156	3	0..1	Item Buyer's identifier	b-13214	cac:Item/ cac:BuyersItemIdentification/ cbc:ID

ID	Level	Card	Business Term	EXAMPLE 1 with CPV classification	UBL syntax XPath
ibt-157	3	0..1	Item standard identifier	97iugug876	cac:Item/ cac:StandardItemIdentification/ cbc:ID
ibt-157-1	4	1..1	Scheme identifier	0160	cac:Item/ cac:StandardItemIdentification/ cbc:ID/ @schemeID
ibt-158	3	0..n	Item classification identifier		cac:Item/ cac:CommodityClassification/ cbc:ItemClassificationCode
ibt-158-1	4	1..1	Scheme identifier		cac:Item/ cac:CommodityClassification/ cbc:ItemClassificationCode/ @listID
ibt-158-2	4	0..1	Scheme version identifier		cac:Item/ cac:CommodityClassification/ cbc:ItemClassificationCode/ @listVersionID
ibt-159	3	0..1	Item country of origin		cac:Item/ cac:OriginCountry/ cbc:IdentificationCode

EXAMPLE: UBL example of item identifiers

```
<cac:Item>
  <cbc:Name>item 1</cbc:Name>
  <cac:BuyersItemIdentification>
    <cbc:ID>b-13214</cbc:ID>
  </cac:BuyersItemIdentification>
  <cac:SellersItemIdentification>
    <cbc:ID>97iugug876</cbc:ID>
  </cac:SellersItemIdentification>
  <cac:StandardItemIdentification>
    <cbc:ID schemeID="0160">97iugug876</cbc:ID>
  </cac:StandardItemIdentification>
  <!-- Code omitted for clarity -->
</cac:Item>
```

13.6.2 Item classification

Several different item classification codes can be provided per invoice line, and the codes must be from one of the classification schemes in code list UNCL7143.

Table 64 lists example contents of semantic elements of item information.

NOTE: In the table below, the leading "/(Invoice | CreditNote)/cac:InvoiceLine/" in the XPath has been removed and the XPath now contains spaces for readability. Be sure to add the leading "/(Invoice | CreditNote)/cac:InvoiceLine/" and remove the spaces before using it.

Table 66 — Example of item information

ID	Level	Card	Business Term	EXAMPLE 1 with CPV classification	EXAMPLE 2 with UNSPSC classification	UBL syntax XPath
ibg-31	2	1..1	ITEM INFORMATION			cac:Item
ibt-153	3	1..1	Item name	item 1	item 2	cac:Item/ cbc:Name
ibt-154	3	0..n	Item description			cac:Item/ cbc:Description
ibt-155	3	0..1	Item Seller's identifier			cac:Item/ cac:SellersItemIdentification/ cbc:ID

ID	Level	Card	Business Term	EXAMPLE 1 with CPV classification	EXAMPLE 2 with UNSPSC classification	UBL syntax XPath
ibt-156	3	0..1	Item Buyer's identifier			cac:Item/ cac:BuyersItemIdentification/ cbc:ID
ibt-157	3	0..1	Item standard identifier			cac:Item/ cac:StandardItemIdentification / cbc:ID
ibt-157-1	4	1..1	Scheme identifier			cac:Item/ cac:StandardItemIdentification / cbc:ID/ @schemeID
ibt-158	3	0..n	Item classification identifier	09348023	86776	cac:Item/ cac:CommodityClassification/ cbc:ItemClassificationCode
ibt-158-1	4	1..1	Scheme identifier	STI	TST	cac:Item/ cac:CommodityClassification/ cbc:ItemClassificationCode/ @listID
ibt-158-2	4	0..1	Scheme version identifier		19.05.01	cac:Item/ cac:CommodityClassification/ cbc:ItemClassificationCode/ @listVersionID
ibt-159	3	0..1	Item country of origin			cac:Item/ cac:OriginCountry/ cbc:IdentificationCode

— CPV

listID must be from UNCL7143 code list, and code STI indicates this is a CPV classification.

EXAMPLE 1: UBL example of using CPV

```
<cac:Item>
  <cbc:Name>item 1</cbc:Name>
  <cac:CommodityClassification>
    <cbc:ItemClassificationCode
listID="STI">09348023</cbc:ItemClassificationCode>
  </cac:CommodityClassification>
</cac:Item>
```

— UNSPSC

listID must be from UNCL7143 code list, and code TST indicates this is a UNSPSC classification, listVersionID is optional, but can be used to specify the version of UNSPSC.

EXAMPLE 2: UBL example of UNSPSC

```
<cac:Item>
  <cbc:Name>item 2</cbc:Name>
  <cac:CommodityClassification>
    <cbc:ItemClassificationCode listID="TST"
listVersionID="19.05.01">86776</cbc:ItemClassificationCode>
  </cac:CommodityClassification>
</cac:Item>
```

— Intrastat

When EU member states buy from other EU members, traders commonly require some statistical information in the invoice, normally a classification code as the Combined Nomenclature.

It is recommended to use the Item classification identifier (ibt-158) for this purpose, with the code "HS" as list identifier.

EXAMPLE 3: UBL example of Combined nomenclature information

```
<cac:Item>
  <cbc:Name>item 3</cbc:Name>
  <!-- Code omitted for clarity -->
  <cac:CommodityClassification>
    <cbc:ItemClassificationCode listID="HS">080110</cbc:ItemClassificationCode>
  </cac:CommodityClassification>
</cac:Item>
```

14 Interoperability

The premises for global interoperability are:

- 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 specification.
- A sending party needs to comply to legal requirements of the country where they are registered.
- 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 they are using. When receiving the incoming message, the receiver bases their validation on the specification identifier in the message. If they cannot validate using the complete specification identifier because the messages come from a different jurisdiction or sector, the receiver must validate using the next level up, ending up using only with the rules defined in the international model.

14.1 Sending an invoice

A sender who is sending a PINT compliant invoice will prepare that invoice according to the invoice specification that complies with legal requirements and conventions in their invoicing domain. By doing so that sender will follow the specification of the shared content in the PINT as well as the specialized specifications for the aligned content of the PINT as defined in their invoicing domain. That sender may also apply some distinct content as relevant.

The invoice content shall identify specifically what specification and validations were used the preparing the invoice by providing the relevant customization identifier.

When sending the sender shall validate with the invoice domain specific validation artefacts and only send if the invoice passes all validation rules.

The sender may send this invoice to receivers who are either within their invoice domain or are in another invoice domain. Consequently, the sender does not need to know the invoice domain of the receiver.

The sender's expectations towards the receiver are the following:

If the sender is aware (e.g., through the lookup of their receiving capabilities) that the receiver is capable of processing according to the invoice domain specific specification that the invoice follows they can expect the receiver to process the invoice in full as specified.

If the sender is aware that the receiver is not capable of processing according to the eInvoice domain specific specification that the invoice follows or is not aware of what the receiver's receiving capabilities are other than that the receiver is PINT compliant then the sender can expect the receiver to process as follows.

- Shared business terms can be expected to be processed exactly as defined in the PINT.

- Aligned business terms can be expected to be processed only according to their generalized definitions in the PINT.
- Distinct content can be expected to be ignored.

14.2 Receiving an invoice

When processing an incoming invoice, the receiver can check the customization identifier in the invoice and based on that continue as follows.

If that customization identifier is for the same invoicing domain as the receiver's they can proceed with validating the invoice and processing as follows

- Shared business terms shall be processed exactly as defined in the PINT.
- Aligned business terms shall be processed according to its specialized definitions.
- Distinct business terms shall be processed according to its definitions.

If the customization identifier is not the same as supported by the receiver, they can proceed with validating the invoice with the shared PINT specification only and process it as follows.

- Shared business term shall be processed exactly as defined in the PINT.
- Aligned business terms may be processed according to their generalized definitions in the PINT.
- Distinct content may be ignored.

14.3 Peppol network interoperability

14.3.1 General

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

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

The identifier is hierarchical from left to right so that any further restriction is identified with its own added id as follows.

```
pint#compliant#specialization1#compliant#specialization2
```

Where:

`pint` is the identifier for the international invoicing model.

`#compliant#` indicates that the restricted specialization, which identification follows is compliant to all rules specified in the underlying specification. The term both defines the relationship between the different specifications, reading from right to left, and acts as a separator between the different specifications.

`specialization` identifies a specialization that has been applied as a restriction to the PINT. A `specialization` can only restrict the PINT model.

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

The PINT specification ID (`customizationID`) is the following

```
urn:peppol.org:pint:3.0
```

Following are examples of the how the specification id is applied in current Peppol invoice domains

14.3.2 Examples

14.3.2.1 Europe

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

Current Peppol BIS Billing 3.0 specification ID:

`urn:fdc:peppol.eu:2017:poacc:billing:3.0`

When modified to the PINT it is the following:

`urn:peppol.org:pint:3.0#compliant#en16931-2017:billing:3.0`

14.3.2.2 Japan

The Japanese invoice specification is a compliant specialization of the international invoicing model.

The PINT compliant specification IDs are as follows:

Japanese standard invoice and credit note

`urn:peppol:pint:billing-3.0@jp:peppol-1`

Japanese summarised invoice and credit note

`urn:peppol:pint:billing-3.0@jp:peppol-1@jp:suminvpt1-1`

Debit Note

`urn:peppol:pint:debitnote-3.0@jp:peppol-1`

14.3.2.3 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

Current Singapore Billing 3.0 specification ID:

`urn:fdc:peppol.eu:2017:poacc:billing:international:sg:3.0`

The PINT compliant specification ID will be:

`urn:peppol.org:pint:3.0#compliant#sg:billing:3.0`

14.3.2.4 AUNZ

The AUNZ 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

Current AUNZ Billing 3.0 specification ID:

`urn:fdc:peppol.eu:2017:poacc:billing:international:aunz:3.0`

The full specification identifier in the invoice instance is thus:

`urn:peppol.org:pint:3.0#compliant#aunz:billing:3.0`

14.3.3 SMP receiving capabilities

To support the use of the PINT in the Peppol network a new document identifier scheme has been specified. The identifier scheme differs from the current busdox id scheme as follows.

- The structure of the id supports the hierarchical structure of the PINT.
- A wildcard variable is allowed when registering receiving capabilities.

This allows a receiver to register the following receiving capability:

`urn:peppol.org:pint:3.0#compliant#*`

This means that this receiver will receive all invoices that have a documentID that matches up to the wildcard without having to register each of them as a receiving capability. As example:

`urn:peppol.org:pint:3.0#compliant#en16931-2017:billing:3.0`

`urn:peppol.org:pint:3.0#compliant#sg-imda:billing:3.0`

`urn:peppol.org:pint:3.0#compliant#aunz:billing:3.0`

Details on the Peppol network document identifier scheme are given in the relevant specification published by OpenPeppol EDEC.

15 Technical requirements

15.1 Syntax binding

The PINT is implemented through the Oasis UBL syntax using document type Invoice and document type Credit Note depending on the business use case.

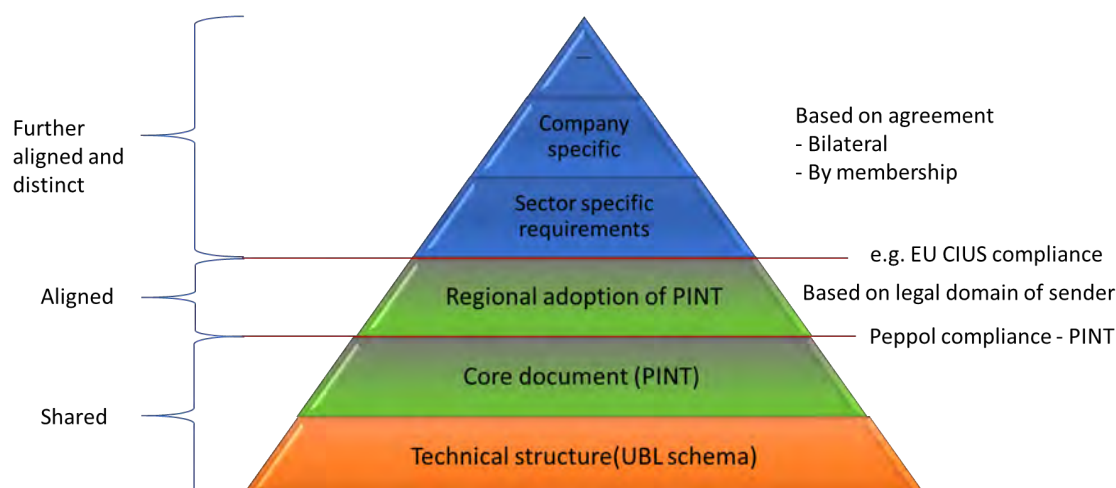
The syntax version support of the PINT is for the earliest syntax version that includes all the elements that are used for mapping the shared and aligned business terms in the PINT. An invoice domain specific specification may map distinct business terms to syntax elements that only exist in later versions of UBL but may not modify the syntax mapping of the shared and aligned business terms.

An invoice receiver who has implemented an invoice domain specification that uses an earlier UBL version will nevertheless accept an invoice that uses a later UBL version but may ignore any distinct business terms including those that may use syntax elements only existing in the later version.

The Peppol international invoicing model mapping to the UBL syntax is based on version 2.1 and uses the same mapping as BIS Billing 3.0. These syntax mappings are according to the CEN/TS 16931 part 3-2 for all business terms that are adopted from the EN. The mapping of additional business terms follows the UBL 2.1 syntax binding methodology defined in CEN/TS 16931 – part 3-1 as applicable.

15.2 Validation

The validation of an invoice is carried out in steps as shown in the following diagram.



15.2.1 Technical structure

Validation of technical structure of the invoice message includes the following

- Verify XML well-formedness (e.g. all tags are closed)
- Tag names and attributes shall be correctly written and follow the UBL sequence.
- All UBL mandatory elements shall be present.
- The element's contents shall be according to the element's type definition in UBL.

The UBL syntax validation shall use the latest published UBL version to allow for distinct business terms (refer to section on Syntax binding).

15.2.2 PINT validation

The PINT validation only applies the specification and rules that are defined for its shared and aligned business terms, this includes but is not limited to the following:

- Valid codes for currencies, countries, tax etc.
- Mandatory elements according to PINT.
- Logical correlations between information element, i.e., that start date is lower than or equal to end date, calculations give the correct result etc.

15.2.3 Aligned Invoice domain rules.

Applies rules that have been added as part of the domain specific specialization.

15.2.4 Further aligned and distinct rules.

Applies rules that have been defined for industry sectors or by bilateral agreement.

16 UBL schemas and namespaces

Table 48 lists namespaces.

Table 67 — Namespace

Document Type	UBL	namespace
380, 383	Invoice 2.1	urn:oasis:names:specification:ubl:schema:xsd:Invoice-2
381	CreditNote 2.1	urn:oasis:names:specification:ubl:schema:xsd:CreditNote-2
Statement	Statement 2.1	urn:oasis:names:specification:ubl:schema:xsd:Statement-2

Annex A (informative)

Example of UBL Invoice

CEN/TS 16931-3-2 Annex B provides example files. This document also use this example as sample invoice document.

```
<?xml version="1.0" encoding="UTF-8"?>
<Invoice
xmlns:cac="urn:oasis:names:specification:ubl:schema:xsd:CommonAggregateComponents-2"
xmlns:cbc="urn:oasis:names:specification:ubl:schema:xsd:CommonBasicComponents-2"
xmlns:qdt="urn:oasis:names:specification:ubl:schema:xsd:QualifiedDataTypes-2"
xmlns:udt="urn:oasis:names:specification:ubl:schema:xsd:UnqualifiedDataTypes-2"
xmlns:ccts="urn:un:unece:uncefact:documentation:2"
xmlns="urn:oasis:names:specification:ubl:schema:xsd:Invoice-2">
  <cbc:CustomizationID>urn:cen.eu:en16931:2017</cbc:CustomizationID>
  <cbc:ProfileID>1</cbc:ProfileID>
  <cbc:ID>TOSL110</cbc:ID>
  <cbc:IssueDate>2013-04-10</cbc:IssueDate>
  <cbc:DueDate>2013-05-10</cbc:DueDate>
  <cbc:InvoiceTypeCode>380</cbc:InvoiceTypeCode>
  <cbc:Note>Ordered through our website#Ordering information</cbc:Note>
  <cbc:DocumentCurrencyCode>DKK</cbc:DocumentCurrencyCode>
  <cbc:TaxCurrencyCode>EUR</cbc:TaxCurrencyCode>
  <cbc:AccountingCost>67543</cbc:AccountingCost>
  <cbc:BuyerReference>qwerty</cbc:BuyerReference>
  <cac:InvoicePeriod>
    <cbc:StartDate>2013-03-10</cbc:StartDate>
    <cbc:EndDate>2013-04-10</cbc:EndDate>
  </cac:InvoicePeriod>
  <cac:OrderReference>
    <cbc:ID>P04711</cbc:ID>
    <cbc:SalesOrderID>123</cbc:SalesOrderID>
  </cac:OrderReference>
  <cac:BillingReference>
    <cac:InvoiceDocumentReference>
      <cbc:ID>TOSL109</cbc:ID>
      <cbc:IssueDate>2013-03-10</cbc:IssueDate>
    </cac:InvoiceDocumentReference>
  </cac:BillingReference>
  <cac:DespatchDocumentReference>
    <cbc:ID>5433</cbc:ID>
  </cac:DespatchDocumentReference>
  <cac:ReceiptDocumentReference>
    <cbc:ID>3544</cbc:ID>
  </cac:ReceiptDocumentReference>
  <cac:OriginatorDocumentReference>
    <cbc:ID>Lot567</cbc:ID>
  </cac:OriginatorDocumentReference>
  <cac:ContractDocumentReference>
    <cbc:ID>2013-05</cbc:ID>
  </cac:ContractDocumentReference>
  <cac:AdditionalDocumentReference>
    <cbc:ID>OBJ999</cbc:ID>
    <cbc:DocumentType>ATS</cbc:DocumentType>
  </cac:AdditionalDocumentReference>
  <cac:AdditionalDocumentReference>
    <cbc:ID>sales_slip</cbc:ID>
    <cbc:DocumentType>your sales slip</cbc:DocumentType>
  <cac:Attachment>
    <cbc:EmbeddedDocumentBinaryObject mimeType="application/pdf"
filename="EHF.pdf">VGvzdGluZyBCYXNlNjQgZW5jb2Rpbmc=</cbc:EmbeddedDocumentBinaryObject>

```

```

    </cac:Attachment>
</cac:AdditionalDocumentReference>
<cac:ProjectReference>
    <cbc:ID>Project345</cbc:ID>
</cac:ProjectReference>
<cac:AccountingSupplierParty>
    <cac:Party>
        <cbc:EndpointID schemeID="EMAIL">info@selco.nl</cbc:EndpointID>
        <cac:PartyIdentification>
            <cbc:ID schemeID="0088">5790000436101</cbc:ID>
        </cac:PartyIdentification>
        <cac:PartyName>
            <cbc:Name>SelCo</cbc:Name>
        </cac:PartyName>
        <cac:PostalAddress>
            <cbc:StreetName>Hoofdstraat 4</cbc:StreetName>
            <cbc:AdditionalStreetName>Om de hoek</cbc:AdditionalStreetName>
            <cbc:CityName>Grootstad</cbc:CityName>
            <cbc:PostalZone>54321</cbc:PostalZone>
            <cbc:CountrySubentity>Overijssel</cbc:CountrySubentity>
            <cac:Country>
                <cbc:IdentificationCode>NL</cbc:IdentificationCode>
            </cac:Country>
        </cac:PostalAddress>
        <cac:PartyTaxScheme>
            <cbc:CompanyID>NL16356706</cbc:CompanyID>
            <cac:TaxScheme>
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            </cac:TaxScheme>
        </cac:PartyTaxScheme>
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        <cac:PartyLegalEntity>
            <cbc:RegistrationName>SellerCompany</cbc:RegistrationName>
            <cbc:CompanyID>NL16356706</cbc:CompanyID>
            <cbc:CompanyLegalForm>Export</cbc:CompanyLegalForm>
        </cac:PartyLegalEntity>
        <cac:Contact>
            <cbc:Name>Anthon Larsen</cbc:Name>
            <cbc:Telephone>+3198989898</cbc:Telephone>
            <cbc:ElectronicMail>Anthon@Selco.nl</cbc:ElectronicMail>
        </cac:Contact>
    </cac:Party>
</cac:AccountingSupplierParty>
<cac:AccountingCustomerParty>
    <cac:Party>
        <cbc:EndpointID schemeID="MAIL">info@buyercompany.dk</cbc:EndpointID>
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        <cac:PartyName>
            <cbc:Name>Buyco</cbc:Name>
        </cac:PartyName>
        <cac:PostalAddress>
            <cbc:StreetName>Anystreet, Building 1</cbc:StreetName>
            <cbc:AdditionalStreetName>5th floor</cbc:AdditionalStreetName>
            <cbc:CityName>Anytown</cbc:CityName>
            <cbc:PostalZone>101</cbc:PostalZone>
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            <cac:Country>

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      <cac:TaxScheme>
        <cbc:ID>VAT</cbc:ID>
      </cac:TaxScheme>
    </cac:PartyTaxScheme>
    <cac:PartyLegalEntity>
      <cbc:RegistrationName>Buyercompany ltd</cbc:RegistrationName>
      <cbc:CompanyID>DK16356607</cbc:CompanyID>
    </cac:PartyLegalEntity>
    <cac:Contact>
      <cbc:Name>John Hansen</cbc:Name>
      <cbc:Telephone>+4598989898</cbc:Telephone>
      <cbc:ElectronicMail>john.hansen@buyercompany.dk</cbc:ElectronicMail>
    </cac:Contact>
  </cac:Party>
</cac:AccountingCustomerParty>
<cac:PayeeParty>
  <cac:PartyIdentification>
    <cbc:ID>DK16356608</cbc:ID>
  </cac:PartyIdentification>
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    <cbc:AdditionalStreetName>6th floor</cbc:AdditionalStreetName>
    <cbc:CityName>Anytown</cbc:CityName>
    <cbc:PostalZone>101</cbc:PostalZone>
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    <cac:Country>
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    </cac:Country>
  </cac:PostalAddress>
  <cac:PartyTaxScheme>
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      <cbc:CityName>Deliverycity</cbc:CityName>
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            <cbc:Name>Logistic service Ltd</cbc:Name>
        </cac:PartyName>
    </cac:DeliveryParty>
</cac:Delivery>
<cac:PaymentMeans>
    <cbc:PaymentMeansCode>49</cbc:PaymentMeansCode>
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    <cac:PaymentMandate>
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        </cac:PayerFinancialAccount>
    </cac:PaymentMandate>
</cac:PaymentMeans>
<cac:PaymentTerms>
    <cbc:Note>50% prepaid, 50% within one month</cbc:Note>
</cac:PaymentTerms>
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    <cbc:ChargeIndicator>false</cbc:ChargeIndicator>
    <cbc:AllowanceChargeReasonCode>100</cbc:AllowanceChargeReasonCode>
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<cac:AllowanceCharge>
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    <cbc:AllowanceChargeReason>Packaging</cbc:AllowanceChargeReason>
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  <cbc:TaxInclusiveAmount currencyID="DKK">4675.00</cbc:TaxInclusiveAmount>
  <cbc:AllowanceTotalAmount currencyID="DKK">150.00</cbc:AllowanceTotalAmount>
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  <cac:AllowanceCharge>
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    <cbc:Name>Printing paper</cbc:Name>
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            <cbc:Percent>25</cbc:Percent>
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                <cbc:ID>VAT</cbc:ID>
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Annex B
(informative)

Example of Japanese standard invoice

Nobu: This Annex is under editing.

ID	Level	Card.	BusinessTterm	Content	VAT S 10%	VAT AA 8%	Line 1	Line 2	S/A
ibt-001	1	1..1	Invoice number	000016					S
ibt-002	1	1..1	Invoice issue date	20X2-03-20					S
ibt-003	1	1..1	Invoice type code	380					S
ibt-005	1	1..1	Invoice currency code	JPY					S
ibt-009	1	0..1	Payment due date	20X2-04-20					S
ibg-02	1	1..1	PROCESS CONTROL						
ibt-023	2	0..1	Business process type	urn:peppol:bis: billing					S
ibt-024	2	1..1	Specification identifier	urn:peppol:pint: billing-3.0 @jp:peppol-1					S
ibg-04	1		SELLER						
ibt-027	2	1..1	Seller name	株式会社 〇〇商 事					S
ibt-031	2	0..1	Seller TAX identifier	T12345678901 23					A
ibt-032-1	2	0..1	Tax Scheme	VAT					
ibt-034	2	0..1	Seller electronic address	JP12345678901 23					S
ibt-034-1	3	1..1	Scheme identifier	0188					S
ibg-05	2	1..1	SELLER POSTAL ADDRESS						
ibt-035	3	0..1	Seller address line 1	四谷 4-29-X					S
ibt-036	3	0..1	Seller address line 2	〇〇商事ビル					S
ibt-037	3	0..1	Seller city	新宿区					S
ibt-038	3	0..1	Seller post code	160-0044					S
ibt-039	3	0..1	Seller country subdivision	東京都					S
ibt-040	3	1..1	Seller country code	JP					S
ibg-06	2	0..1	SELLER CONTACT						

ID	Level	Card.	BusinessTerm	Content	VAT S 10%	VAT AA 8%	Line 1	Line 2	S/A
ibt-041	3	0..1	Seller contact point	青木 志郎					S
ibt-042	3	0..1	Seller contact telephone number	03-3xxx-0001					S
ibt-043	3	0..1	Seller contact email address	shirou_aoki@○ ○co.jp					S
ibg-07	1	1..1	BUYER						
ibt-044	2	1..1	Buyer name	株式会社 藤山 物産 札幌支社					S
ibt-045	2	0..1	Buyer trading name	株式会社 藤山 物産					
ibt-046	2	0..n	Buyer identifier	0000001020					S
ibt-047	2	0..1	Buyer legal registration identifier	654321:000321 :0147:1					A
ibt-047-1	3	0..1	Scheme identifier	0147					
ibt-049	2	0..1	Buyer electronic address	JP32109876543 21					S
ibt-049-1	3	1..1	Scheme identifier	0188					S
ibg-08	2	1..1	BUYER POSTAL ADDRESS						
ibt-050	3	0..1	Buyer address line 1	北区					S
ibt-051	3	0..1	Buyer address line 2	北十二条西 76- X					S
ibt-052	3	0..1	Buyer city	札幌市					S
ibt-053	3	0..1	Buyer post code	001-0012					S
ibt-054	3	0..1	Buyer country subdivision	北海道					S
ibt-055	3	1..1	Buyer country code	JP					S
ibg-09	2	0..1	BUYER CONTACT						
ibt-056	3	0..1	Buyer contact point	株式会社 藤山 物産 札幌支社					S
ibt-058	3	0..1	Buyer contact email address	purchaser@fuji yamabsn.co.jp					S
ibg-13	1	0..1	DELIVERY INFORMATION						
ibt-070	2	0..1	Deliver to party name	株式会社 藤山 物産 札幌支社					
ibt-072	2	0..1	Actual delivery date	20X2-03-04					
ibg-15	2	0..1	DELIVER TO ADDRESS						

ID	Level	Card.	BusinessTerm	Content	VAT S 10%	VAT AA 8%	Line 1	Line 2	S/A
ibt-075	3	0..1	Deliver to address line 1	北区					
ibt-076	3	0..1	Deliver to address line 2	北十二条西 76- X					
ibt-165	3	0..1	Deliver to address line 3	札幌市					
ibt-077	3	0..1	Deliver to city	001-0012					
ibt-078	3	0..1	Deliver to post code	北海道					
ibt-079	3	0..1	Deliver to country subdivision	JP					S
ibt-080	3	1..1	Deliver to country code						S
ibg-16	1	0..n	PAYMENT INSTRUCTIONS						
ibt-178	2	0..1	Payment Instructions ID						A
ibt-081	2	1..1	Payment means type code	30					A
ibt-082	2	0..1	Payment means text	Credit transfer					S
ibt-083	2	0..n	Remittance information	Snippet1					A
ibt-083-1	3	0..1	Scheme identifier						A
ibg-17	2	0..n	CREDIT TRANSFER						
ibt-084	3	1..1	Payment account identifier	1234:12:1:1234 56789					S
ibt-084-1	3	0..1	Scheme identifier						A
ibt-085	3	0..1	Payment account name	株式会社 ○○ 商事					S
ibt-086	3	0..1	Payment service provider identifier						S
ibg-20	1	0..n	DOCUMENT LEVEL ALLOWANCES						
ibt-092	2	1..1	Document level allowance amount	700					S
ibt-095	2	1..1	Document level allowance TAX category code	S					A
ibt-096	2	0..1	Document level allowance TAX rate	10					A

ID	Level	Card.	BusinessTerm	Content	VAT S 10%	VAT AA 8%	Line 1	Line 2	S/A
ibt-096-1	3	0..1	Tax Scheme	VAT					
ibt-097	2	0..1	Document level allowance reason	値引き					S
ibg-21	1	0..n	DOCUMENT LEVEL CHARGES						
ibt-099	2	1..1	Document level charge amount	17700					S
ibt-102	2	1..1	Document level charge TAX category code	S					A
ibt-103	2	0..1	Document level charge TAX rate	10					A
ibt-103-1	3	0..1	Tax Scheme	VAT					
ibt-104	2	0..1	Document level charge reason	諸係り					S
ibg-22	1	1..1	DOCUMENT TOTALS						
ibt-106	2	1..1	Sum of Invoice line net amount						S
ibt-107	2	0..1	Sum of allowances on document level						S
ibt-108	2	0..1	Sum of charges on document level						S
ibt-109	2	1..1	Invoice total amount without TAX						S
ibt-110	2	0..1	Invoice total TAX amount						S
ibt-112	2	1..1	Invoice total amount with TAX						S
ibt-115	2	1..1	Amount due for payment						S
ibg-23	1	1..n	TAX BREAKDOWN						
ibt-116	2	1..1	TAX category taxable amount		105000				A
ibt-117	2	1..1	TAX category tax amount		10500				A
ibt-118	2	1..1	TAX category code		S	AA			A
ibt-118-1	3	0..1	Tax Scheme		VAT	VAT			
ibt-119	2	0..1	TAX category rate		10	8			A
ibg-25	1	1..n	INVOICE LINE						
ibt-126	2	1..1	Invoice line identifier				1	2	S
ibt-127	2	0..1	Invoice line note						S

ID	Level	Card.	BusinessTerm	Content	VAT S 10%	VAT AA 8%	Line 1	Line 2	S/A
ibt-129	2	1..1	Invoiced quantity				1000	2	S
ibt-130	2	1..1	Invoiced quantity unit of measure code				EA	EA	S
ibt-131	2	1..1	Invoice line net amount				25000	80000	S
ibg-27	2	0..n	INVOICE LINE ALLOWANCES						
ibt-136	3	1..1	Invoice line allowance amount				5000		S
ibt-137	3	1..1	Invoice line allowance base amount				30000		S
ibt-139	3	0..1	Invoice line allowance reason				値引き		S
ibg-29	2	1..1	PRICE DETAILS						
ibt-146	3	1..1	Item net price				30	40000	S
ibt-147	3	0..1	Item price discount					10000	S
ibt-148	3	0..1	Item gross price					50000	S
ibt-149	3	0..1	Item price base quantity				1	1	S
ibt-150	3	0..1	Item price base quantity unit of measure code				EA	EA	S
ibg-30	2	1..n	LINE TAX INFORMATION						A
ibt-151	3	1..1	Invoiced item TAX category code				S	S	A
ibt-152	3	0..1	Invoiced item TAX rate				10	10	A
ibt-167	3	0..1	Tax Scheme				VAT	VAT	A
ibg-31	2	1..1	ITEM INFORMATION						
ibt-153	3	1..1	Item name				原稿用紙	回転椅子	S
ibg-32	3	0..n	ITEM ATTRIBUTES						
ibt-160	4	1..1	Item attribute name				数量単位	数量単位	S
ibt-161	4	1..1	Item attribute value				枚	脚	S