



Peppol

The future is open

eInvoicing Japan Proposed approach

29th March 2021

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Use cases

Standard commercial invoice (Japan)

- tax-exclusive pricing

Variant invoices

- tax inclusive pricing
- self-billing

Summary invoices

- pattern 1 - line items listed
- Pattern 2 - debit notes listed

Summary invoice

- self-billing

Standard commercial invoice (Japan)



Features

- does not assume a contracted trade relationship
- is a claim for payment
- provides basis for tax liability and tax reclaim
- is implemented in Japan as a mandatory invoice
 - to be used for common trade where the invoice volume between trading parties does not justify other implementations
 - this invoice can also be used when trading with non-Japanese partners in the Peppol Network

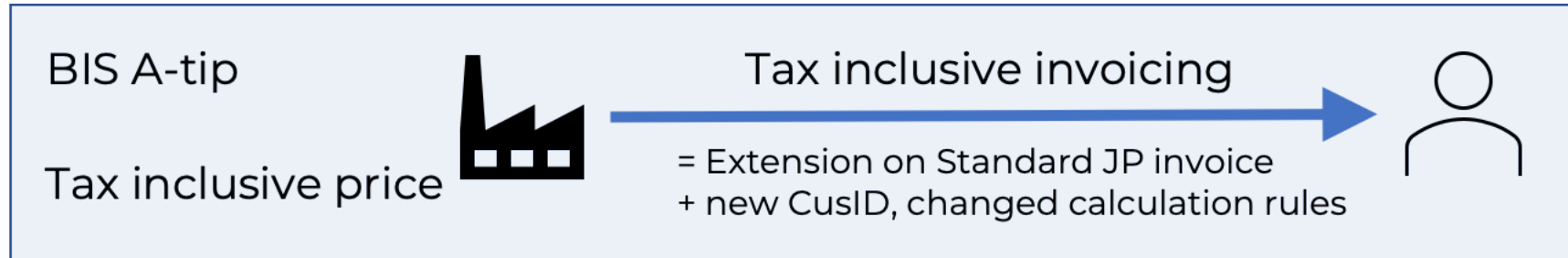
Standard commercial invoice - Japan



Design of standard invoice for Japan

- follows SG/AU/NZ
- adds the 5 extensions

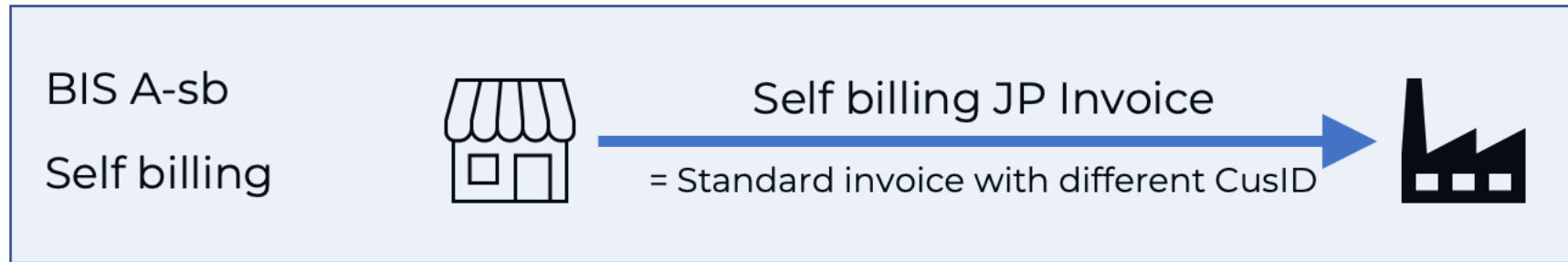
Variant invoices – tax inclusive pricing



Features

- same data model as standard invoice but with changed calculation rules
- possible extension to data model for controlling changed calculations

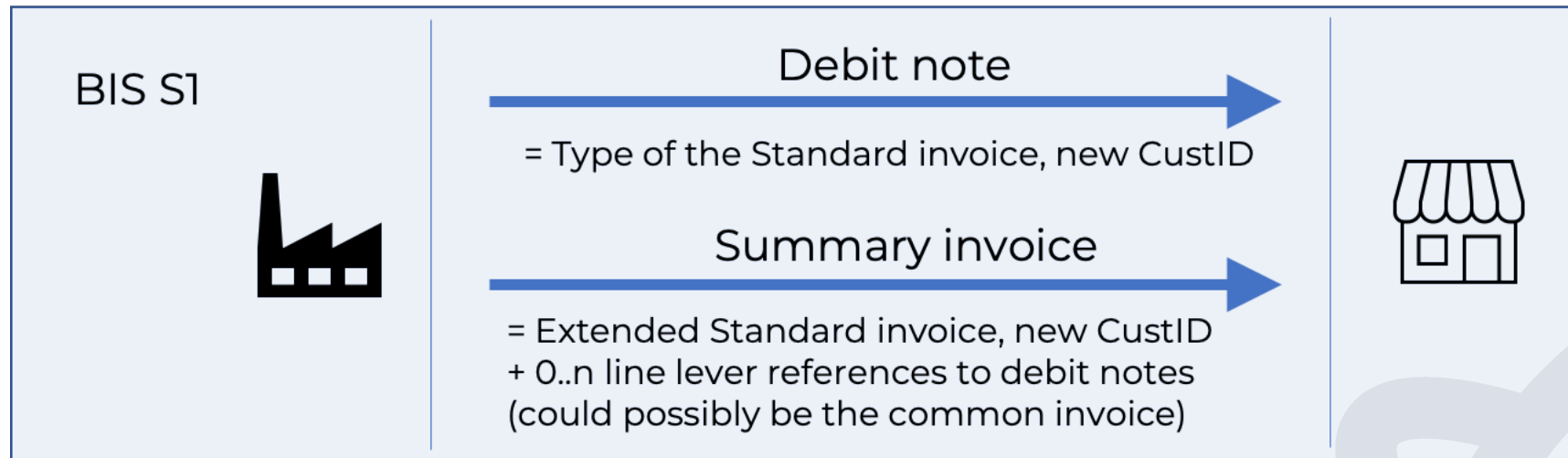
Variant invoices – self billing



Features

- work from the standard commercial invoice (Japan)
- same data model, documented as a separate BIS and identified with a separate customisation identifier

Summary invoice – Pattern 1



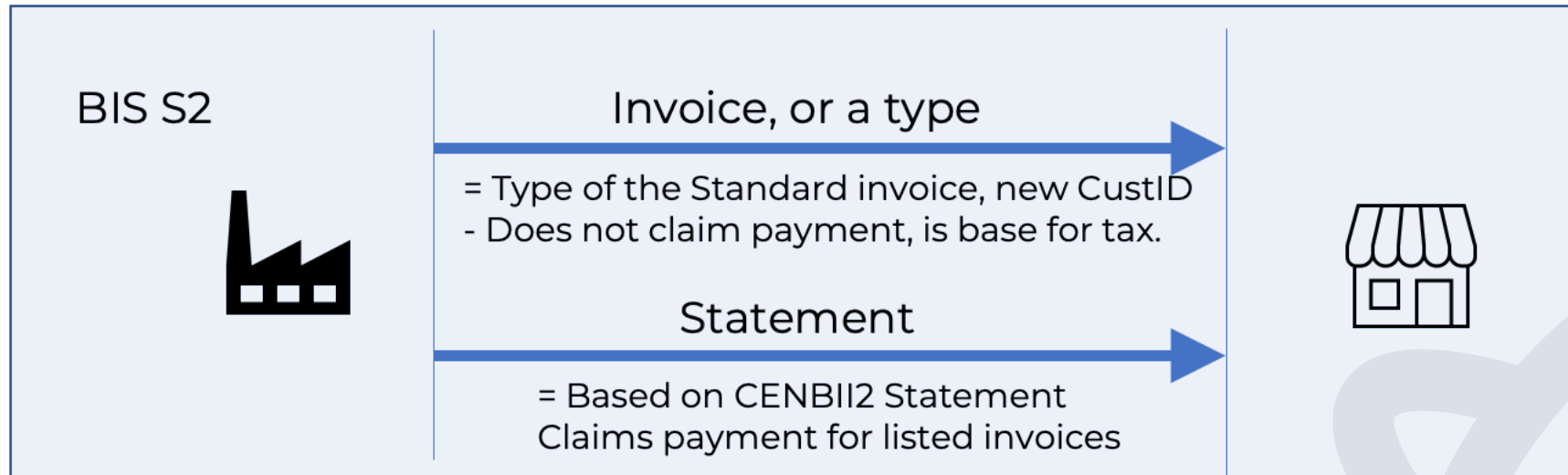
Features

- seller sends a debit note with each delivery
- debit note is not a claim a payment
- at the end of a period, the seller sends an invoice that lists all items that have been sold during the period
- each invoice line references the debit note from which it comes
- the summary invoice claims payment

Summary invoice – Pattern 1

- Summary invoice is a specific BIS specification that extends the Japanese common invoice
- Transactions in process
 - Debit note (383)
 - based on the common invoice model
 - does not claim payment
 - not a basis for tax liabilities and reclaim
 - Commercial invoice (380) (+ credit note)
 - extended version of the common invoice model
 - modifies the cac:BillingReference class
 - claims payment for one or more debit notes
 - is a basis for tax liabilities and reclaim
- Pattern controlled with BIS

Summary invoice – Pattern 2



Features

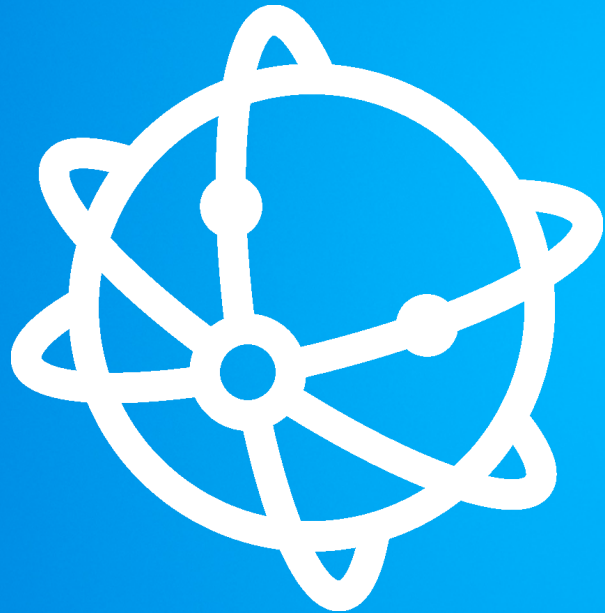
- seller sends a debit note with each delivery
- at the end of a period, the seller sends an invoice that lists all debit notes and their amounts
- the summary invoice claims payment

Summary invoice – Pattern 2

- Transactions in process
 - Debit note (383)
 - based on the common invoice model
 - does not claim payment
 - not a basis for tax liabilities and reclaim
 - Statement
 - uses CENBII2 statement specification
 - modification to support Japanese requirements
- Pattern controlled with BIS

Summary invoice – Self Billing

- Self billing use cases are supported with specific BIS specifications
- These follow normal invoicing but reverse the roles of seller and buyer



THANK YOU!

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