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**WORKSHOP**

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**AGREEMENT**

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## Code of Practice for Electronic Invoicing in the European Union

This CEN Workshop Agreement has been drafted and approved by a Workshop of representatives of interested parties, the constitution of which is indicated in the foreword of this Workshop Agreement.

The formal process followed by the Workshop in the development of this Workshop Agreement has been endorsed by the National Members of CEN but neither the National Members of CEN nor the CEN-CENELEC Management Centre can be held accountable for the technical content of this CEN Workshop Agreement or possible conflicts with standards or legislation.

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EUROPEAN COMMITTEE FOR STANDARDIZATION  
COMITÉ EUROPÉEN DE NORMALISATION  
EUROPÄISCHES KOMITEE FÜR NORMUNG

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## **Foreword**

This CEN Workshop Agreement has been drafted and approved by a Workshop of representatives of interested parties on 2012-02-15, the constitution of which was supported by CEN following the public call for participation made on 2010-02-26.

A list of the individuals and organizations which supported the technical consensus represented by the CEN Workshop Agreement is available to purchasers from the CEN-CENELEC Management Centre. The following organizations endorsed this document:

- AITI, Italy
- CEGEDIM, France
- Charles Bryant, consultant, UK
- FIR DIG Consultants, Italy
- Hilti Corporation, Liechtenstein
- Hub2Hub, Italy
- ID Cyber-Identity Ltd, Switzerland
- Legal Counsel, Stefan Engel-Flehsig, Germany
- OFS Portal LLC, USA
- Orange – France Telecom Group, France
- Sage France, France
- STS Group, Belgium
- Voxel Group, Spain
- xft GmbH, Germany

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The draft CWA was presented and discussed with industry representatives during two Open meetings, the first on September 22 and the other on December 12, 2011, both held in Brussels. The public comments period run from November 23, 2011 until January 23, 2012.

The final review/endorsement round for this CWA was started on 2012-04-04 and was successfully closed on 2012-04-16. The final text of this CWA was submitted to CEN for publication on 2012-04-18.

This CWA is part of a set of CWAs that has been prepared by Phase II and Phase III of CEN/WS e-Invoicing.

This CEN Workshop Agreement is publicly available as a reference document from the National Members of CEN: Austria, Belgium, Bulgaria, Croatia, Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Iceland, Ireland, Italy, Latvia, Lithuania, Luxembourg, Malta, Netherlands, Norway, Poland, Portugal, Romania, Slovakia, Slovenia, Spain, Sweden, Switzerland, Turkey and the United Kingdom.

Comments or suggestions from the users of the CEN Workshop Agreement are welcome and should be addressed to the CEN-CENELEC Management Centre.

## **1 Introduction**

This Code of Practice is a response to European Commission Communication COM (2010) 712 of 2 December 2010, specifically Action 3.1:

CEN should develop by end of 2011, a Code of Practice taking into account the work of the Expert Group on e-invoicing. This Code of Practice, to be adopted by trading parties, service providers and public authorities, should include a consistent terminology and a definition of roles and responsibilities of the distinct actors within the e-invoicing process.

This Code of Practice provides a framework of best practices for:

- Taxable persons who wish to send or receive electronic invoices in the European Union, whether as unstructured data (Section II.A) or structured data (Section II.B);
- Service Providers who assist those businesses (Section III); and
- Public Administrations (Section IV).

These best practices, if followed, will enable practitioners to comply with the relevant legislation and contribute to the European Commission's 'A Digital Agenda for Europe' initiative. The principles and best practices described in this document are for general guidance and information purposes and should not be considered the complete or exhaustive means to demonstrate compliance with applicable national legislation.

The best practices introduced in this document are expanded upon in the CEN CWAs produced by the CEN E-Invoicing Workshop Phase 3.

This Code of Practice is intended to apply to all scenarios in which electronic invoices are exchanged, including:

- 2-Corner Model (direct bilateral transmission of electronic invoices from one Trading Party to another);
- 3-Corner Model (both Trading Parties are connected to a single service provider); and
- 4-Corner Model (each Trading Party is connected to or supported by its own service provider).

While this Code of Practice is intended to address each of the scenarios, Trading Parties should not be compelled to use any scenario and should remain free to use the scenario most appropriate for that Trading Party's business.

## A. References and Resources

This Code of Practice incorporates by reference the following foundation documents, which are understood as part of the Code of Practice:

1. Directive 2006/112/EC (as amended by Directive 2010/45/EU) on the common system of value added tax as regards the rules on invoicing and Member State implementation thereof.
2. Member State legislation impacting on invoicing.
3. European Commission Communication COM (2010) 712, 'Reaping the benefits of electronic invoicing for Europe'.
4. European Commission's Directorate-General Taxation and Customs Union Guidelines and Explanatory Notes.
5. CWA 16460 Good Practice: e-Invoicing Compliance Guidelines - The Commentary.
6. CWA 16461 Electronic invoicing processes in Europe and enablement SMEs to use them efficiently
7. CWA 16464-3 Conformance Criteria for Interoperability between Electronic Invoicing Services and CWA 16464-2 Model Interoperability Agreement for Transmission and Processing of Electronic Invoices and other Business Documents
8. CWA 16356 Guide for a Core European Invoice Data Model with UN/CEFACT CII Implementation Guideline.
9. CEN Phase 3 E-Invoicing Glossary of Terms attached hereto.

## B. Core Principles

The best practices introduced herein are based on the following core principles applicable to businesses, service providers, and public administrations. These principles are an evolution of those originally proposed by the EU Expert Group on electronic invoicing and focus on the practical implementation of electronic invoicing.

1. **Legislative compliance:** electronic invoicing solutions should comply with the relevant national legislation, including legislation adopted pursuant to Directive 2006/112/EC (as amended by 2010/45/EU). The Directive recognizes the obligation for invoices to accurately reflect actual supplies of goods and services and therefore requires that the authenticity of the origin, the integrity of the content, and the legibility of invoices are insured from their issue until the end of the period of storage. In practical terms this will mean that a taxable person will have:
  - a) An invoice that represents a supply of goods or services;
  - b) Measures to demonstrate authenticity of origin of the invoice;

- c) Measures to demonstrate integrity of content of the invoice; and
  - d) Measures to ensure legibility of the invoice.
2. **Solution neutrality:** use of particular processes and/or technologies is not a requirement to adoption of electronic invoicing and no indication should be given in law, regulation, or decree that one process and/or technology is favoured over another. Trading Parties have freedom of choice over current and future electronic invoicing solutions to meet their specific business needs consistent with their legislative obligations.
  3. **Auditability:** taxable persons must keep records and accounts in sufficient detail for their financial affairs to be verified by tax administrations and other duly authorized persons, e.g., external auditors.
  4. **Proportionality:** taxable persons are not required to implement control measures for audit and/or compliance purposes that are disproportionate to their individual circumstances. Circumstances that must be taken into account include, but should not be limited to, the size, activity, and type of taxable person and should take account of the number and value of transactions, as well as the number and type of Suppliers and Customers.
  5. **Interoperability:** taxable persons, service providers and public administrations should promote electronic invoicing solutions and processes that maximize interoperability among all participants, such as Trading Parties and Service Providers using royalty-free electronic invoicing standards promulgated by international standards organizations.
  6. **Responsibility:** taxable persons remain responsible for ensuring that an invoice is issued and complies with the applicable legislation.

## 2 Code of Practice for Trading Parties

- A. **When issuing or receiving unstructured data electronic invoices (e.g., pdf), taxable persons should:**
  1. Ensure the invoice represents an actual supply of goods or services and is stored with appropriate records in accordance with the business' internal control processes as part of a reliable audit trail between invoice and supply as a means of demonstrating invoice authenticity and integrity for electronic invoices. Business internal controls that already achieve this in a paper environment should be sufficient when invoicing electronically.
  2. Ensure that the invoice contains all content required by the applicable legislation.

3. Determine how the authenticity of the origin, the integrity of the content, and the legibility of the invoice will be ensured. Taxable persons are free to choose how these requirements will be met.
    - (a) Examples of how authenticity of the origin and integrity of the content can be met include business controls that create a reliable audit trail between an invoice and a supply, or technologies such as qualified electronic signatures.
    - (b) Practical information on how these methods can ensure authenticity and integrity can be found in the **Compliance Guidelines** and the E-Invoicing SME Enablement CWA. The **Compliance Guidelines** also provide practical information on achieving legibility.
  4. Confirm that the intended invoice recipient would accept a specific format of electronic invoices.
  5. Store the electronic invoices and any other evidence as may be required to demonstrate authenticity and integrity for the period required by law.
  6. If using one or more Service Providers, there should be agreements with them that offer Trading Parties confidentiality, data use, and other protections complying with conformance criteria such as the **CEN Conformance Criteria**.
  7. Consider migrating to using structured invoices as an enabler to more fully reaping the benefits of electronic invoicing, ideally a structured invoice based on an open, royalty-free standard.
  8. Be aware of all facets associated with their particular electronic invoicing circumstances as documented in the CEN Compliance Guidelines and implement controls to counter any possible problem.
  9. Determine if other commercial needs warrant the use of an additional agreement or amendment to existing commercial agreement when using electronic communications to send commercial and pricing information set forth in invoices. For example, do existing confidentiality agreements address the use of electronic data? This is a business decision between the issuer and receiver of the electronic invoice and not required for VAT compliance.
  10. Promote the use of a consistent terminology for electronic invoicing by using the Glossary of Terms.
- B. When issuing or receiving structured data electronic invoices (e.g., xml or EDIFACT) taxable persons should:**
1. Ensure the invoice represents an actual supply of goods or services and is stored with appropriate records in accordance with the business' internal control processes. Business internal controls that already

achieve this in a paper environment should be sufficient as a means of demonstrating invoice authenticity and integrity for electronic invoices when invoicing electronically as part of a reliable audit trail between invoice and supply.

2. Ensure that the invoice contains all content required by the applicable legislation.
3. Determine how the authenticity of the origin, the integrity of the content, and the legibility of the invoice will be ensured. Taxable persons are free to choose how these requirements will be met.
  - (a) Examples of how authenticity of the origin and the integrity of the content can be met include business controls that create a reliable audit trail between an invoice and a supply, or technologies such as EDI or qualified electronic signatures.
  - (b) Practical information on how these methods can ensure authenticity and integrity can be found in the CEN Compliance Guidelines and the E-Invoicing SME Enablement CWA. The CEN Compliance Guidelines also provide practical information on achieving legibility.
  - (c) The exclusive use of technology-based solutions is not suitable to replace entirely maintenance of business controls and accounting systems to demonstrate that the invoice represents an actual supply of goods or services. Even if EDI or electronic signature is used to ensure authenticity of origin and integrity of content, business controls are needed to show that the invoice represents a supply of goods or services.
4. Confirm that the intended invoice recipient would accept a specific Format of electronic invoice and has the appropriate technology to receive and process structured data electronic invoices. The issuer and receiver of the electronic invoice must agree in advance on the Format that will be used, the transmission protocol to be used, and the Format of the electronic documents to be exchanged. Preferably, this agreement should be explicit to facilitate subsequent evidence, but is not required to be in writing for purposes of VAT compliance.
5. Store the electronic invoices, the business control documents, and any other evidence as may be required to demonstrate authenticity and integrity for the period required by law.
6. If using one or more service providers, there should be agreements with them that offer Trading Parties confidentiality, data use, and other protections complying with conformance criteria such as the **CEN Conformance Criteria**.



7. Be aware of all facets associated with their particular electronic invoicing circumstances as documented in the CEN Compliance Guidelines and implement controls to counter any possible problem.
8. Determine if other commercial needs warrant the use of an additional agreement or amendment to existing commercial agreement when using electronic communications to send commercial and pricing information set forth in invoices. For example, do existing confidentiality agreements address use of electronic data? This is a business decision between the issuer and receiver of the electronic invoice and not required for VAT compliance.
9. If the structured electronic invoice that is to be consumed by the recipient's computer system is transmitted with an unstructured counterpart of the invoice to be stored by the recipient, then there should be auditable processes in place to ensure both invoices reflect the same information.
10. The Format in which invoices are held may be converted to other Formats in a controlled and auditable process, providing that the VAT information remains correct (i.e., the integrity of the content is not affected).
11. Promote the use of a consistent terminology for electronic invoicing by using the Glossary of Terms.

### **3 Code of Practice for Service Providers**

1. Service Providers should provide electronic invoicing solutions that enable their clients to fulfil their legal obligations.
2. Service Providers should conduct their operations in accordance with the Conformance Criteria or similar codes providing Trading Parties equivalent protections and promulgated by an international standards organization.
3. Service Providers should use and support royalty-free standards for invoice content published by international standards organizations, including, as an example, the UN/CEFACT Cross Industry Invoice.
4. Service Providers operating in a 4-Corner Model should interoperate with other Service Providers by use of the CEN Model Interoperability Agreement or an agreement that offers substantially equivalent protections to trading parties and is promulgated by an open and neutral organization.
5. Service Providers operating in a 3-Corner Model should offer fair and reasonable terms to those trading parties who have been requested to contract with the Service Provider. Those terms and conditions should offer the trading party substantially the same protections as afforded in the Conformance Criteria.

6. Service Providers must respect the confidentiality of the data they transmit or handle and must not use data except in furtherance of the services authorized by Customers. Any deviations from this must be agreed in advance with each of the Trading Parties.
7. Service Providers should promote systems that allow all Trading Parties to have a single point of access for receiving or sending electronic documents via a service provider or access point selected by the Trading Party.
8. Service Providers should promote the use of a consistent terminology for electronic invoicing by using the Glossary of Terms.

#### **4 Code of Practice for Public Administrations**

1. All Public Administrations should encourage adoption of this Code of Practice by businesses and Service Providers.
2. Public Administrations should promote the use of a consistent terminology for electronic invoicing by using the Glossary of Terms.
3. Public Administrations should develop and implement practices consistent with this Code of Practice and the Directive 2006/112/EC (as amended by Directive 2010/45/EU), including:
  - a) If a taxable person already uses business controls with paper invoices to establish a reliable audit trail between the invoice and a supply of goods and services and those business controls ensure authenticity of origin and integrity of content, then those business controls also suffice to demonstrate authenticity of the origin and the integrity of the content of the electronic invoice, and no additional technologies or processes are to be required for compliance.
  - b) Public Administrations should publish clear and uniform guidelines on what constitutes business controls that create a reliable audit trail between the invoice and a supply of goods and services and ensure authenticity of origin and integrity of content. These guidelines should provide practical guidance but should not be prescriptive.
  - c) Public Administrations should not require businesses to implement control measures for audit and/or compliance purposes that are disproportionate to their individual circumstances. Circumstances that must be taken into account include, but should not be limited to, the size, activity, and type of taxable person and the number and value of transactions, as well as the number and type of Suppliers and Customers.
  - d) In order to ensure that technologies and business processes can freely evolve and to allow enterprises to optimize these business

processes and administration in a manner that best suits their unique business environments, Public Administrations should allow enterprises to freely choose how they structure and operate the relevant business processes within the framework set out in this Code of Practice.

- e) Public Administrations should mutually accept the business control framework and other recognized implementation methods of Trading Parties involved in EU cross-border transactions.
- f) Public Administrations should develop common and transparent audit guidelines consistent with this Code of Practice.
- g) Public Administrations should allow conversion of electronic invoices to other Formats, providing this has been done in a controlled process ensuring that the integrity of the content is not affected (i.e., the information required for VAT compliance purposes remain correct).
- h) The foregoing applies to Public Administrations in their roles as regulators. Public Administrations who act as Trading Parties should follow the provisions of this Code of Practice applicable to Trading Parties to the extent they have to fulfil VAT obligations.

## 5 CEN Phase 3 E-Invoicing Glossary of Terms

Consolidated Glossary

Term	Definition
1. <b>2-Corner Model</b>	See Bilateral Exchange Model.
2. <b>3-Corner Model</b>	An exchange model where Suppliers and Customers of are connected to or communicate with a single Service Provider for the dispatch and receipt of messages. Typically, the Customer selects the single Service Provider and requires its Suppliers to connect to, or communicate with, that Service Provider in order to exchange messages.
3. <b>4-Corner Model</b>	An exchange model where Suppliers and Customers are connected to or supported by their own Service Provider.
4. <b>Advanced electronic signature (AES)</b>	An electronic signature which meets the following requirements: a) it is uniquely linked to the signatory; b) it is capable of identifying the signatory; c) it is created using means that the signatory can maintain under its sole control; and d) it is linked to the data to which it relates in such a manner that any subsequent change of the date is detectable. <i>Source: Directive 1999/93/EC Article 2 (2<sup>nd</sup> Paragraph)</i>
5. <b>Authentication</b>	The process of verifying the identity of a person, organization, or system.
6. <b>Authenticity of origin</b>	The assurance of the identity of the issuer of the invoice. <i>Source: Article 233(1) Directive, 2010/45/EU</i>
7. <b>Bilateral exchange model</b>	A model for the exchange of information directly between a Customer and a Supplier in a one-to-one relation.
8. <b>Certification Authority (CA)</b>	An entity which issues digital certificates identifying other parties.
9. <b>Conversion</b>	The act of changing the Format of an electronic document from the Format of the Sender to the Format of the recipient (Format Conversion), or of content (e.g., different code list or units of measure) in a manner that does not alter the information represented by the document (Content Conversion).
10. <b>Customer or Buyer</b>	An organization to which the Supplier makes a supply and that may be obligated to validate and store an invoice, as well as, where applicable, being required to report and declare and being entitled to deduct or reclaim applicable input tax VAT.
11. <b>Digital certificate</b>	See the following two definitions: 1) ISO/IEC 9594-8: "public key of a user, together with some other information rendered unforgeable by digital signature with the private key of the certification authority

which issued it.”

2) EU Directive 1999/93/EC: “an electronic attestation which links signature-verification data to a person and confirms the identity of that person.”

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| <b>12. Electronic Data Interchange (EDI)</b>                | The electronic transfer, from computer to computer, of commercial and administrative data using an agreed standard to structure an EDI message. 1994/820/EC (Annex 1, Art 2.1). For purposes of clarity, EDI systems may use any type of structured messaging including UN/EDIFACT and XML.                                |
| <b>13. EDI message</b>                                      | A set of information, structured using agreed formats, prepared in a computer readable form and capable of being automatically and unambiguously processed.  |
| <b>14. E-Invoicing Service Provider or Service Provider</b> | An organisation that, based on an agreement, performs certain processes in relation to the Electronic Invoice on behalf of a Customer or Supplier, or that is active in the provision of support services necessary to realise such processes.   |
| <b>15. Electronic Invoice or e-invoice</b>                  | A document or dataset that can be considered an invoice under Council Directive 2006/112/EC, as modified by 2010/45/EU, and which has been issued and received in any electronic Format. <i>Source: Directive 2006/112/EC as modified by 2010/45/EU</i>  |
| <b>16. Electronic Signature</b>                             | Data in electronic form which is attached to or logically associated with other electronic data and which serves as a method of authentication. <i>Source: Directive 1999/93/EC</i>  |
| <b>17. Form</b>   | With respect to an electronic invoice, whether it is paper or electronic. The Format of an electronic invoice does not affect its Form.  |
| <b>18. Format</b>   | The method of organising electronic data in an electronic document.  |
| <b>19. Integrity of content</b>                             | Means that the content required under applicable law has not been altered. <i>Source: Article 233(1) Directive, 2010/45/EU</i>   |
| <b>20. Interchange Agreement</b>                            | The provisions of Interchange Agreements are intended to govern the rules of conduct and methods of operation between Service Providers in relation to the interchange of electronic messages.   |
| <b>21. Interoperability</b>                                 | A property referring to the ability of diverse systems and organizations to work together (inter-operate). The term is often used in a technical systems engineering sense or alternatively, in a broad sense, taking into account social, political, and organizational factors that impact system-to-system performance. |

<b>22. Invoice data</b>	Data used to create the invoice prior to its issuance or derived from the invoice following its issuance.
<b>23. Invoice header data</b>	Data that relates to the whole invoice, e.g., invoice date, invoice number, Seller and Customer identification, name and address, bank account details, etc. Some data is typically made available at header level in an invoice because it may be valid for all detail lines, but may be overridden as necessary by making the data available at detail line level, e.g., discount, currency code, VAT rate, delivery address, tax point, etc.
<b>24. Invoice issuer</b>	The organisation that creates the invoice.
<b>25. Invoice line data</b>	Data that relates to the goods item or service being invoiced, e.g., goods item identification, quantity, price, description, etc. Some invoice line data may be made available in the header if it is valid for several invoice line items, but may be overruled at line level.
<b>26. Issuer of an e-invoice</b>	The organisation issuing the electronic invoice (the Supplier or a party—a Service Provider or, in the case of Self-Billing, the Customer—issuing the e-invoice in its name and on its behalf).
<b>27. Issuing an e-invoice in name and on behalf of the Supplier</b>	The process whereby an organisation other than the Supplier issues the invoice in the Supplier's stead without taking over the Supplier's accountability for that invoice vis-à-vis the Tax Administration. The issuing third party may be a Service Provider or, in the case of Self-Billing, the Customer or its Service Provider.
<b>28. Legible</b>	Readable by human beings.
<b>29. Ordering</b>	The collaboration that creates a contractual obligation between the Supplier and the Customer.
<b>30. Public key</b>	The key of a user's key pair which is publicly known. It may be used: 1) to validate a digital signature, or 2) to encrypt confidential information for the owner of the other key of the pair: the private key.
<b>31. Purchase Order (PO)</b>	Sent by the Customer to the Supplier to inform him that he wishes to purchase goods or services.
<b>32. Procurement portal</b>	Usually web-based interface of Customer to which his Supplier has to be connected to be able to exchange transactions messages with the Customer.
<b>33. Recipient</b>	The party receiving the invoice, usually the Customer or purchasing party.
<b>34. Secure-signature-creation device</b>	A signature-creation device which meets the requirements laid down in Annex III of Directive 1999/93/EC. <i>Source: Directive 1999/93/EC Art. 2(6)</i>
<b>35. Self-billed invoice</b>	Invoice issued by the Customer in name and on behalf of

	the Supplier and sent to or made available to the Supplier in relation to a specific supply.
<b>36. Self-Billing</b>	A method of invoicing whereby the Customer issues the invoice in name and on behalf of the Supplier.
<b>37. Sender</b>	The party submitting the invoice; as a rule the Supplier or selling party.
<b>38. Service Provider</b>	See E-invoicing Service Provider.
<b>39. Storage period of an electronic invoice</b>	The amount of time that applicable law requires the electronic invoice to be stored and available for audit.
<b>40. Structured invoice document</b>	(e.g., EDI or XML) Creation of a structured invoice document consists of the compilation of the required data into an agreed e-invoice message with a known structure, format and content such as is the case with EDI and XML messages. This means that contrary to the case with a paper document, where the receiver may well be unfamiliar with the format; with a structured invoice message, the Format is pre-defined and known to the parties involved.
<b>41. Supplier</b>	An organisation that supplies goods or services to the Customer and that may be obligated to issue and store an Invoice, as well as, where applicable, to report, account for, and pay output VAT.
<b>42. Tax Representative</b>	A person liable for paying the VAT for a taxable person.
<b>43. Trading Parties</b>	Means Suppliers and their Customers.
<b>44. Unstructured invoice document</b>	(e.g., PDF, JPEG, HTML or email) An invoice created and sent or made available in an electronic format that cannot without prior interpretation (e.g., reading by a human being, scanning and/or optical character recognition) be automatically consumed by an external information system. As an alternative, a traditional invoice can also become an unstructured invoice document by scanning the paper invoice into an electronic document.
<b>45. Value Added Network (VAN)</b>	Third-party network Service Provider that offers specialised security and trade related services to Trading Parties connected through the VAN.
<b>46. VAT or Value-Added Tax</b>	A consumption tax that is levied at each stage of production based on the value added to a product or service at that stage.