JP-PINT

Peppol international invoice

Draft stage

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Published in Japan

電子インボイス推進協議会 事務局

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Contents

1 Introduction

1.1 General

[SOURCE: PINT DRAFT 0.06]

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. PINT also provides syntactic mapping to ISO/IEC 19845:2015 (UBL 2.1) and examples of how to define and use these data models in business processes.

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

1.2 Objective

[SOURCE: PINT DRAFT 0.06]

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

[SOURCE: PINT DRAFT 0.06]

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)

[SOURCE: PINT DRAFT 0.06]

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 invoice specifications in other countries and regions.

Figure 1— Peppol international invoice

2   Normative reference

[EIPA]

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*

CWA 5678 part 113, *BII Profile 21 – Statement*

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*

XML Path Language (XPath) 2.0 (Second Edition), *W3C Recommendation 14 December 2010 (Link errors corrected 3 January 2011; Status updated October 2016)*

PINT Peppol international invoicing model Specification — POAC *DRAFT 0.08 2020-12-21 Final working group copy*

PEPPOL BIS Billing *OpenPEPPOL AISBL, Post-Award Coordinating Community Version 3.0.10 https://docs.peppol.eu/poacc/billing/3.0/bis/*

Japanese Peppol BIS Documentation *https://test-docs.peppol.eu/poacc/billing-japan/*

3   Terms and definitions

[SOURCE: PINT DRAFT 0.06 modified by EIPA]

3.1
semantic data model
structured set of logically interrelated information elements

[SOURCE: EN 16931-1,3.2]

3.2
business term
label assigned to a given information element which is used as a primary reference

[SOURCE: EN 16931-1,3.6]

3.3
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]

3.4
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]

3.5
invoicing domain
a country or a region that share specific business and legal requirements

3.6
shared business term
business term which definition and rules are the same in all specifications that is compliant to the international invoicing model

3.7
aligned business term
business term that have a generalized definition that can be specialized (restricted) to support requirements in specific invoicing domains

3.8
distinct business term
business term that is added in specific invoicing domains

3.9
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 supprts international tax that does not fall under Directive 2014/55/EU.

3.10
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]

3.11
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]

3.12
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.]

3.13
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 Clause 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"

4   Verbal form

[EIPA]

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 prefered varbal forms defined in ISO/IEC Directives, Part 2.

Table 1 — Verbal forms for provisio

Type of provision	Prefered verbal form
Requirement	shall, shall not

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

5   Design

5.1   Overview

[SOURCE: PINT DRAFT 0.06]

5.1.1   General

[SOURCE: PINT DRAFT 0.06]

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

5.1.2   Shared layer

[SOURCE: PINT DRAFT 0.06]

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.

— 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

5.1.3 Aligned layer

[SOURCE: PINT DRAFT 0.06]

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 it 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.

— Aligned business terms types.

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

- Tax information.
- Payment instructions.

5.1.4 Distinct layer

[SOURCE: PINT DRAFT 0.06]

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.

— Content that may require distinct business terms.

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

5.2 Comparison to EN 16931

[SOURCE: PINT DRAFT 0.06]

5.2.1 General

[SOURCE: PINT DRAFT 0.06]

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 definintions 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 extened, and the aligned part that may be restricted but not extended. **Figure 3** shows comparison to EN 16931.

Figure 3 — PINT and EN 16931

5.2.2 Type of changes

[SOURCE: PINT DRAFT 0.06]

The CIUS and Extension methodogies of the EN 16931 eInvoicing standard provide a list of the changes[1] 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 CUIS			

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[1] 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
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	–
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	–

5.3 Compliance

[SOURCE: PINT DRAFT 0.06]

5.3.1 General

[SOURCE: PINT DRAFT 0.06]

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.

5.3.2 Compliance of the specialized implementations.

[SOURCE: PINT DRAFT 0.06]

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.

5.3.3 Compliance of sending and receiving party

[SOURCE: PINT DRAFT 0.06]

- 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.

5.3.4 Compliance of an invoice document instance

[SOURCE: PINT DRAFT 0.06]

- An invoice document instance is compliant to the PINT model if it respects all rules as they are defined for the shared part.

5.3.5 Comparison to EN

[SOURCE: PINT DRAFT 0.06]

The compliance to the EN 16931 eInvoicing standard is measured against the CIUS, in other words, a receiver who is able to receive an 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.

14

6 PINT specification

6.1 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.

ISO/IEC 19845:2015 (UBL 2.1) provides a many kinds of documents related to the business processes defined **Figure 4**, which is taken from ISO/IEC 19845:2015 (UBL 2.1) Figure 1. UN 16931-1 defines semantic data model of core invoice and CEN/TS 16931-3-2 specifies syntax binding this sementic model to ISO/IEC 19845:2015 (UBL 2.1). Open Peppol also provides documents other than invoices based on ISO/IEC 19845:2015 (UBL 2.1).

Tendering is the case where a contracting authority (the Originator) initiates a procurement project to buy goods, services, or works during a specified period. [SOURCE: ISO/IEC 19845:2015 (UBL 2.1) Clause 2.3]

Te term post award is taken from tendering business process and invoice documents is key documents in billing business process shown in **Figure 4**.

Open Peppol BIS Billing business process is a pert of the tenderling process. **Figure 5** shows the tendering process defined in OASIS ISO/IEC 19845:2015 (UBL 2.1) Figure 6.

Figure 4 — UBL 2.1 Use Case [SOURCE: ISO/IEC 19845:2015 (UBL 2.1)]

Figure 5 — The Tendering Process [SOURCE: ISO/IEC 19845:2015 (UBL 2.1)]

6.2 Parties and roles

6.2.1 General

The Peppol international invoice model uses the business parties and their roles specified in EN 16931-1. Error! Reference source not found.**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. Followin [SOURCE: PINT DRAFT 0.06]

Figure 6 — Parties and roles [SOURCE: PINT DRAFT 0.06]

Figure 4 is a partial extract of **Figure 5** from EN 16931-1. Billing is a partial activity in purchase-to-pay of buyer side and order-to cash of seller side.

Figure 7— Parties and roles [SOURCE: EN 16931-1]

6.2.2   **Parties**

[SOURCE: PINT DRAFT 0.06]

— 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.

6.2.3   **Roles**

[SOURCE: PINT DRAFT 0.06]

— 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.

6.2.4   **Business process requirements supported**

The Peppol international invoice model supports the business processe 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.

6.3   Invoicing functionality supported

6.3.1   General

[SOURCE: Peppol BIS Billing 3.0]

The Poppol international invoice model supprt 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

6.3.2   Accounting

[SOURCE: Peppol BIS Billing 3.0]

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.

6.3.3 Invoice verification

[SOURCE: Peppol BIS Billing 3.0]

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.

6.3.4 Auditing

[SOURCE: Peppol BIS Billing 3.0]

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

6.3.5 Tax Reporting

[SOURCE: Peppol BIS Billing 3.0]

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.

6.3.6 Payment

[SOURCE: Peppol BIS Billing 3.0]

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.

20

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.

6.4 Standard invoicing process

[SOURCE: Japanese Peppol BIS Documentation]

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 8 — Standard invoice process [SOURCE: EN 16931-1]

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.

6.5   Delivery Note process

[SOURCE: Japanese Peppol BIS Documentation]

6.5.1   General

In the delivery note 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.

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 receiption of the items.

Figure 9 shows the delivery note process. This process assumes the delivery notes are exchanged electronically.

22

Figure 9 — Debit Note process [SOURCE: Japanese Peppol BIS Documentation]

6.5.2 Document used in this process

[EIPA]

The Delivery Note process requires the use of the following document:

1. Delivery Note (Debit Note)

The delivery note uses the same data model as the Japanese standard invoice with the difference that document type code is 383 (Debit Note), terminology is adjusted from invoice to delivery note and rules are reduced.

NOTE 1:   ISO 19845 defines Debit Note as a document used in billing business process to specify debits incurred by the Debtor and a submitter is a customer and a receiver is a supplier.

NOTE 2:   ISO 19845 defines Despath Advide and Open Peppol supports this document. This document is used in Fulfilment business process and used to describe the despatch or delivery of goods and services. A submitter role is Despatch and Receiver role is Delivery. Japanese Delivery Note is used in billing business process as a carbon copy of an invoice.

6.6 Summary invoicing process

6.6.1 General

[SOURCE: Japanese Peppol BIS Documentation]

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 receiption 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 **10** 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 10 — Summary invoice [SOURCE: Japanese Peppol BIS Documentation]

This profile covers the following invoice processes: [EIPA]

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.

6.6.2   **Documents used in process.**

[SOURCE: Japanese Peppol BIS Documentation]

24

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

— Standard Japanese Invoice

— Delivery Note

2. 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. Delivery Note

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

6.6.3 Processing patterns

[EIPA]

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 to be stated are not satisfied by delivery note only.)		✓	Aggregation of tax amount stated on delivery note
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 amount stated on summarized invoice is treated as "graffiti" and it is invalid.	○	◎ What it should be as summarized invoice

Figure 11 to **Figure 14** shows summary of items to be held in either in a Summerised 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

6.6.4 Standard invoice

[EIPA]

Figure 11 shows a standard invoice pattern. In case a Delivery Note is issued, it is just for delivery notice purpose. It is not reccommended 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.

Figure 11 — Standard invoice

6.6.5 Payment advice pretending to be a summarised invoice (1-A, 2-A)

[EIPA]

Figure 12 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 Summerised invoice works as payment advice.

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

Figure 12 — Payment advice pretending to be a summerised invoce (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 ISO/IEC 19845:2015 (UBL 2.1) Invoice schema.

Table 5 — Example semantic contents of Deliverly note (Delivery 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	2022-10-01					
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	T1234567890123					
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	2022-10-01					
ibt-074	3	0..1	Invoicing period end date	2022-10-01					
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					
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			

ID	Level	Card.	Business Term	Content	VAT S 10%	VAT AA 8%	Line 1	Line 2	Line 3
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 Deliverly note (Delivery 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	2022-10-29			
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）			
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			
ibg-13	1	0..1	DELIVERY INFORMATION				

JP-PINT

ID	Level	Card.	Business Term	Content	VAT S 10%	VAT AA 8%	Line 1
ibg-14	2	0..1	INVOICING PERIOD				
ibt-073	3	0..1	Invoicing period start date	2022-10-29			
ibt-074	3	0..1	Invoicing period end date	2022-10-29			
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-126	2	1..1	Invoice line identifier				1
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				
ibt-151	3	1..1	Invoiced item TAX category code				S
ibt-152	3	0..1	Invoiced item TAX rate				10

ID	Level	Card.	Business Term	Content	VAT S 10%	VAT AA 8%	Line 1
ibg-31	2	1..1	ITEM INFORMATION				
ibt-153	3	1..1	Item name				ワイン

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

<div align="center">

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

TBD

</div>

6.6.6 Summerised Invoice (Pattern 1-C)

[EIPA]

Figure 13 shows pattern 1-C. Delivery Note is just for goods receipt verification and better not to mention any amount. Summerised 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 Summerised invoice receipt. Payment advice is additionaly issued on occasion.

Rounding shall be done at Summerised invoice level.

Figure 13 — Summerised 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 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 ISO/IEC 19845:2015 (UBL 2.1) Invoice schema.

<div align="center">

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

</div>

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	2022-10-01			

ID	Level	Card.	Business Term	Content	Line 1	Line 2	Line 3
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	2022-10-01			
ibt-074	3	0..1	Invoicing period end date	2022-10-01			
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 (Delivery 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	2022-10-29	
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	2022-10-29	
ibt-074	3	0..1	Invoicing period end date	2022-10-29	

ID	Level	Card.	Business Term	Content	Line 1
ibg-25	1	1..n	INVOICE LINE		
ibt-126	2	1..1	Invoice line identifier		1
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 10 lists example semantic contents of Summerised Invoice (Pattern 1-C) above.

Table 10 — Example semantic contents of Summerised 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	2022-11-01						
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							

ID	Level	Card.	Business Term	Content	VAT S 10%	VAT AA 8%	#0011.1	#0011.2	#0011.3	#0012.1
ibt-073	3	0..1	Invoicing period start date	2022-10-01						
ibt-074	3	0..1	Invoicing period end date	2022-10-31						
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							
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

ID	Level	Card.	Business Term	Content	VAT S 10%	VAT AA 8%	#0011.1	#0011.2	#0011.3	#0012.1
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
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				2022-10-01	2022-10-01	2022-10-01	2022-10-29
ibt-135	3	0..1	Invoice line period end date				2022-10-01	2022-10-01	2022-10-01	2022-10-29
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

6.6.7 Summerised Invoice (Pattern 2-C)

[EIPA]

Figure 14 shows pattern 2-C. A Delivery Note needs amount since it works as a comporment of a Tax-Qualified Invoice in addition to goods receipt verification. A combination of Delivery Note(s) and a Summerised 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 Summerised invoice receipt. Payment advice is additionaly issued on occasion.

Rounding shall be done at Summerised invoice level.

Figure 14 — Summerised 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 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 ISO/IEC 19845:2015 (UBL 2.1) Invoice schema.

Table 12 — Example semantic contents of Deliverly note (Delivery 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	2022-10-01			
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				

36

ID	Level	Card.	Business Term	Content	Line 1	Line 2	Line 3
ibt-073	3	0..1	Invoicing period start date	2022-10-01			
ibt-074	3	0..1	Invoicing period end date	2022-10-01			
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 13 — Example semantic contents of Deliverly note (Delivery 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	2022-10-29	
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	2022-10-29	
ibt-074	3	0..1	Invoicing period end date	2022-10-29	
ibg-25	1	1..n	INVOICE LINE		
ibt-126	2	1..1	Invoice line identifier		1
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

ID	Level	Card.	Business Term	Content	Line 1
ibg-31	2	1..1	ITEM INFORMATION		
ibt-153	3	1..1	Item name		ワイン

Table 14 lists example semantic contents of Summerised 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 Summerised 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	2022-11-01					
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	2022-10-01					
ibt-074	3	0..1	Invoicing period end date	2022-10-31					
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					

ID	Level	Card.	Business Term	Content	VAT S 10%	VAT AA 8%	#0011 AA 8%	#0011 S 10%	#0012 S 10%
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-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				2022-10-01	2022-10-01	2022-10-29
ibt-135	3	0..1	Invoice line period end date				2022-10-01	2022-10-01	2022-10-29
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						

ID	Level	Card.	Business Term	Content	VAT S 10%	VAT AA 8%	#0011 AA 8%	#0011 S 10%	#0012 S 10%
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

6.7   Payment advice (Statement)

[EIPA]

6.7.1   General

CWA 5678 part 113 specifies Statement. **Table 16** and **Table 17** are taken from CWA 5678 part 113.

The following business partners participate in this profile, acting in the roles as defined below.

[SOURCE: CWA 5678 part 113]

Table 16 — Business partners involved for the Statement [SOURCE: CWA 5678 part 113]

Business partner	Description
Customer	The Customer is the legal person or organization 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 organization who provides a product or service.
	Examples of Supplier roles: seller, consignor, creditor, economic operator.

Table 17 — Roles involved for the Statement [SOURCE: CWA 5678 part 113]

Role/actor	Description
Creditor	One to whom a debt is owed. The Party that claims the payment and is responsible for resolving billing issues and arranging settlement. The Party that sends the invoice and/or statement.
	Also known as statement Issuer, Accounts Receivable, Seller.
Debtor	One who owes debt. The Party responsible for making settlement relating to a purchase.
	The Party that receives the Invoice or statement.
	Also known as statement receiver, Accounts Payable, Buyer.

Figure 15 links the business processes to the roles performed by the Business Partners.

[SOURCE: CWA 5678 part 113]

Figure 15 — Role in the business process for the Statement[SOURCE: CWA 5678 part 113]

6.7.2 **Statement business process**

is taken from CWA 5678 part 113.

Figure 16 shows the choreography of the business process implemented by the profile. The choreography of business collaborations defines the sequence of interactions when the profile is run within its context. [SOURCE: CWA 5678 part 113]

Figure 16 — Statement business process [SOURCE: CWA 5678 part 113]

Table 18 is taken from CWA 5678 part 113.

Table 18 — Statement business process description [SOURCE: CWA 5678 part 113]

Categories	Description and Values
Description	The Supplier sends an Invoice or a Credit Note to the customer.
	There can be dispute scenarios of: overcharge, undercharge or incorrect information. The creditor corrects the disputed invoice either:
	- By issuing a Credit Note,
	- By an additional Corrective Invoice,
	- By cancelling the original Invoice by means of a Credit Note and issuing a new Corrective Invoice.
	- By providing additional documentation.
Pre-conditions	The Customer and the Supplier have identified each other.
	The Customer has agreed to accept electronic invoices and electronic credit notes that use the profile.
	Possibly Customer and Supplier have concluded a contract with general conditions and/or exchanged a Catalogue with product information and pricing.
Post-conditions	In the case of successful billing, the Customer is to pay the total invoiced amount under the conditions given.
Scenarios	*Invoice overcharge.* The Invoice was overcharged. The overcharged amount may be corrected by means of a Credit Note. Alternatively the total Invoice may be credited with a Credit Note and a new Corrective Invoice with the right amount may be issued.
	Invoice undercharge. The Invoice was undercharged. The undercharged amount may be corrected by means of a Corrective Invoice. Alternatively the total Invoice may be credited with a Credit Note and a new Corrective Invoice with the right amount may be issued.
	Invoice contains wrong information. The Invoice contains wrong information. The information may be corrected by means of a Corrective Invoice. Alternatively the total Invoice may be credited with a Credit Note and a new Corrective Invoice with the right information may be issued.
	Invoice missing supporting docs. The Invoice is missing supporting documents. The supporting documents may be sent afterwards (not in scope of the profile).
Exceptions	The notification of invoice errors is handled externally.
Remarks	None

Table 19 lists Semantic model of Statement from CWA 5678 part 113. [EIPA]

Table 19 — Semantic model of Statement [SOURCE: CWA 5678 part 113]

ID	Level	Card	Business Term	Description	Dattatype
	0		Statement		
tir26-003	1	0..1	Statement identifier	An identifier for the statement.	Text
tir26-004	1	0..1	Statement issue date	The date on which the statement was issued. The date assigned by the Creditor on which the Statement was issued.	Date

ID	Level	Card	Business Term	Description	Dattatype
tir26-005	1	1..1	Statement currency	A code that identifies the currency in which the amounts in a statement are given unless otherwise stated for specific amounts. The default currency for the Statement.	Code
tir26-006	1	0..1	Statement note	A free-text note that applies to the statement as a whole. Free-form text applying to the Statement. This element may contain notes or any other similar information that is not contained explicitly in another structure.	Text
tir26-007	1	0..1	Statement total balance amount	The total amount for the statment equal to the sum of the statment line amounts. The total amount for the statment equal to the sum of the statment line amounts.	Amount
	1	1..1	Process control	Information about the specification that apply to the transaction.	
tir26-001	2	1..1	Business process type identifier	Identifies the business process context in which the transaction appears. It enables the buyer to process the invoice in an appropriate way.	Identifier
tir26-002	2	1..1	Specification identification	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. This identifies the European invoice norm, as well as any extensions applied. The identification may include the version of the specification.	Code
	1	0..1	Statement period	The period to which the statement applies.	
tir26-008	2	0..1	Period start date	The date when the period starts. The date is the first day of the period.	Date
tir26-009	2	0..1	Period start time	The start time of the period.	Date
tir26-010	2	0..1	Period end date	The date on which the period ends. The date is the last day of the period.	Date
tir26-011	2	0..1	Period end time	The end time of the period.	Date
	1	1..1	Supplier party	The business partner operates the account for which the statement is given. He is responsible for creating and sending the account statment and is the receiver of potential payments	
tir26-012	2	0..1	Supplier identifier	Identifies a party.	Identifier
tir26-013	2	0..1	Supplier legal identifier	Identifies a company as registered with the company registration scheme.	Identifier
tir26-014	2	0..1	Supplier name	The name of the party.	Text
tir26-015	2	0..1	Supplier electronic address	Identifies the end point of the routing service.	Identifier
	2	0..1	Postal address	Address information.	
tir26-016	3	0..1	Address line 1	The main address line in an address. Usually the street name and number or post office box.	Text

ID	Level	Card	Business Term	Description	Dattatype
tir26-017	3	0..1	Address line 2	An additional address line in an address that can be used to give further details supplementing the main line.	Text
tir26-018	3	0..1	City	The common name of a city where the address is.	Text
tir26-019	3	0..1	Post code	The identifier for an addressable group of properties according to the relevant postal service, such as a ZIP code or Post Code.	Text
tir26-020	3	0..1	Country subdivision	The subdivision of a country such as region, county, state, province etc.	Text
tir26-021	3	0..1	Country code	A code that identifies the country. The lists of valid countries are registered with the ISO 3166-1 Maintenance agency, "Codes for the representation of names of countries and their subdivisions". It is recommended to use the alpha-2 representation.	Code
	2	0..1	Contacting details	Used to provide contacting information for a party in general or a person.	
tir26-022	3	0..1	Contact point	The name of the contact point.	Text
tir26-024	3	0..1	Contact fax number	A fax number for the contact point.	Text
tir26-025	3	0..1	Contact telephone number	A phone number for the contact point.	Text
tir26-026	3	0..1	Contact email address	An e-mail address for the contact point.	Text
	1	1..1	Customer party	The business partner who holds the account for which the statement is provided. He is the receiver of the account statement and is responsible for settling any potential payments.	
tir26-027	2	0..1	Customer identifier	Identifies a party.	Identifier
tir26-028	2	0..1	Customer legal identifier	Identifies a company as registered with the company registration scheme.	Identifier
tir26-029	2	0..1	Customer name	The name of the party.	Text
tir26-030	2	0..1	Customer electronic address	Identifies the end point of the routing service.	Identifier
	1	0..1	Seller party	The seller from which all transactions in the statement orignate. Example is when a supplier issues a statement for an customer account at a specific branch or a suppliers division.	
tir26-042	2	0..1	Seller customer account identifier	A identifier for the seller that is issued by the party that sends the document in which the identifier is used.	Identifier
tir26-043	2	0..1	Seller name	The full (formal) name by which the seller is registered in the national registry of legal entities or persons.	Text
tir26-066	2	0..1	City	The common name of a city where the address is. The city where the party is located.	Text

44

ID	Level	Card	Business Term	Description	Dattatype
	1	0..1	Buyer party	A buyer who is responsible for all purchases and tranasactions for which the statement is given. Example is a customers branch or other division.	
tir26-044	2	0..1	Buyer customer account identifier	A identifier for the buyer that is issued by the party that sends the document in which the identifier is used.	Identifier
tir26-045	2	0..1	Buyer name	The full name of the buyer.	Text
tir26-067	2	0..1	City	The common name of a city where the address is. The city where the party is located.	Text
	1	0..1	Payment instructions	Instructions provided by the supplier on how the customer must settle the statement balance. When the supplier provides payment instructions it represents a claim that the customer settles the statement total balance amount.	
tir26-046	2	1..1	Payment means type code	The method, expressed as a code, for settling a payment. The code may be given by using the UN/ECE 4461 code list. A statement may contain an indication about how the payment should be handled.	Code
tir26-047	2	0..1	Payment reference	A textual value used to establish a link between the payment and the invoice (e.g. transaction number). The reference helps the seller to assign an incoming payment to the relevant payment process. When specifying a payment reference, the receiving system should therefore indicate this reference when executing the payment. It must be possible to specify an identifier for the payment, issued by the supplier. A statement may contain an identifier for the payment, issued by the supplier as reference. Also known as end-to-end payment reference.	Text
tir26-048	2	0..1	Statement due date	The date on or before which the total balance amount of the statement must be paid. A statement may contain the date on which payment that settles the statement balance is due.	Date
tir26-049	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
	2	0..1	Payment card identification	To provide information about the creditcard used for payment that has been made. I.e. BII recommends that partners should not send payment instructions for creditcards insite the transactions. BII also recommends that only limited amount of creditcard detail is provided such as only last 4 or 6 digits of the creditcard number, sufficient for the receiver to recognize which of his cards was used for payment.	

ID	Level	Card	Business Term	Description	Dattatype
tir26-050	3	1..1	Payment card primary account number	The Primary Account Number (PAN) of the card used for payment. In accordance with general requirements by financial institutions, an invoice should never include a full card primary account number but only the last 4 to 6 digit. The card number; the Primary Account Number (PAN).. BII strongly recommends putting only last digits of the card number, sufficient for the receiver to identify which of the cards he has on file is being reference. Generally last 4 or 6 digits.	Identifier
tir26-051	3	1..1	Payment card network	The type of the card used for payment. Eg. VISA, MasterCard, etc. The card network provider. Used to provid information about the issuer of the card i.e. Visa, Mastercard, Diners club, Amex etc.	Text
	2	0..1	Account identification	Information for identifying an financial account.	
tir26-052	3	1..1	Financial account identifier	A unique identifier of the financial account, such as IBAN, at a financial institution. The identifier for the account. Depending on circumstances the identifier can be in local format or standardized format such as IBAN. The identifier schema should be identified.	Identifier
tir26-053	3	0..1	Financial institution identifier	An identifier for the financial institution, such as BIC, where a financial account is located. An identifier for the financial institution where the account is located, such as the BIC identifier (SWIFT code).	Identifier
tir26-054	3	0..1	Financial institution branch identifier	An identifier for the branch or division of the financial organization. The identifier for a branch or division of an organization may, in some countries, be used to positively identify the location of he account or supplement the financial institution identifier.	Identifier
	1	1..n	Statement line	Induvidual transactions in the account for which the statement is given.	
tir26-057	2	1..1	Statment line identifier	An identifier for an individual statement line that is unique within a statement. Identifies the Statement Line.	Text
tir26-068	2	1..1	Statement line date	The issuing date of the document that is reported in the statement line. The date when the transaction or document that the statement lines reports was carried out or issued.	Date
tir26-069	2	0..1	Statement line time	The issuing time of the day of the document that is reported in the statement. The date when the transaction or document that the statement lines reports was carried out or issued.	Time
tir26-058	2	0..1	Statement line note	A free-text note that applies to the statement line. Free-form text applying to the Statement Line. This element may contain notes or any other similar information that is not contained explicitly in another structure.	Text

ID	Level	Card	Business Term	Description	Dattatype
tir26-059	2	1..1	Statement line amount	The total amount of the statement line. The balance amount on the Statement Line. A positive amount indicates an increase in the amount owned by the supplier party and owed by the Customer party. As example, an invoice issued by the Supplier is registed as positive amount and a payment made by the Customer is a negative amount.	Amount
tir26-070	2	0..1	Statement line exchange rate	The currency exchange rate that is used to convert the total amount of the statement line into the statement default currency. The exchange rate applied to the line amount when calculating the statement total balance amount. Exchange rate should be given so that line amount in document currency equals the line amount in the line currency multiplied by the exchange rate.	Numeric
	2	0..1	Seller party	The seller that originates the particular statement line.	
tir26-060	3	0..1	Seller customer account identifier	A identifier for the seller that is issued by the party that sends the document in which the identifier is used.	Identifier
tir26-061	3	0..1	Seller name	The full (formal) name by which the seller is registered in the national registry of legal entities or persons.	Text
tir26-071	3	0..1	City	The common name of a city where the address is.	Text
	2	0..1	Buyer party	The buyer to which the particular statement line relates.	
tir26-062	3	0..1	Buyer customer account identifier	A identifier for the buyer that is issued by the party that sends the document in which the identifier is used.	Identifier
tir26-063	3	0..1	Buyer name	The full name of the buyer.	Text
tir26-072	3	0..1	City	The common name of a city where the address is.	Text
	2	1..1	Referenced documents	References to documents that are the bases for each statement line, such as invoices, credit notes, payments etc.	
tir26-064	3	1..1	Referenced document identifier	An identifier for the referenced document. An identifier for the document that is the basis for the statement line.	Text
tir26-065	3	1..1	Referenced document type	The type of the referenced document. The type of the document that is the basis for the statement line.	Code

NOTE 1:   Buyer postal address is required.

NOTE 2:   ISO/IEC 19845:2015 (UBL 2.1) Statement has TotalDebitAmount, TotalCreditAmount, TotalBalanceAmount, and AllowanceCharge for document level.

Table 20 lists Example semantic contents of Statement from CWA 5678 part 113.

Table 20 — Example semantic contents of Statement [EIPA]

ID	Level	Card	Business Term	Statement Content	Line 1	Line 2	Line 3	Line 4	Line 5
tir26-003	1	0..1	Statement identifier	000002/No.001					
tir26-004	1	0..1	Statement issue date	2022-12-31					
tir26-005	1	1..1	Statement currency	JPY					
tir26-006	1	0..1	Statement note	請求書（控）					
tir26-007	1	0..1	Statement total balance amount	1072302					
	1	1..1	Process control						
tir26-001	2	1..1	Business process type identifier						
tir26-002	2	1..1	Specification identification						
	1	0..1	Statement period						
tir26-008	2	0..1	Period start date	2021-12-01					
tir26-010	2	0..1	Period end date	2021-12-31					
	1	1..1	Supplier party						
tir26-012	2	0..1	Supplier identifier	T123456789012					
tir26-013	2	0..1	Supplier legal identifier						
tir26-014	2	0..1	Supplier name	株式会社 SCG 印刷					
tir26-015	2	0..1	Supplier electronic address	JP123456789012					
	2	0..1	Postal address						
tir26-016	3	0..1	Address line 1	鳥島町 111-1					
tir26-017	3	0..1	Address line 2						
tir26-018	3	0..1	City	鹿沼市					
tir26-019	3	0..1	Post code	000-0000					
tir26-020	3	0..1	Country subdivision	栃木県					
tir26-021	3	0..1	Country code	JP					
	2	0..1	Contacting details						
tir26-022	3	0..1	Contact point	社長　野田勝美					
tir26-024	3	0..1	Contact fax number	03-0000-0000					
tir26-025	3	0..1	Contact telephone number	03-0000-0000					
tir26-026	3	0..1	Contact email address						

ID	Level	Card	Business Term	Statement Content	Line 1	Line 2	Line 3	Line 4	Line 5
	1	1..1	Customer party						
tir26-027	2	0..1	Customer identifier	T3210987654321					
tir26-028	2	0..1	Customer legal identifier						
tir26-029	2	0..1	Customer name	株式会社伊勢企画西日暮里支店					
tir26-030	2	0..1	Customer electronic address	JP3210987654321					
	2	0..1	Postal address						
	3	0..1	Address line 1	日暮里横井町8-9					
	3	0..1	Address line 2						
	3	0..1	City	荒川区					
	3	0..1	Post code	116-0013					
	3	0..1	Country subdivision	東京都					
	3	0..1	Country code	JP					
	1	0..1	Seller party						
tir26-042	2	0..1	Seller customer account identifier						
tir26-043	2	0..1	Seller name						
tir26-066	2	0..1	City						
	1	0..1	Buyer party						
tir26-044	2	0..1	Buyer customer account identifier						
tir26-045	2	0..1	Buyer name						
tir26-067	2	0..1	City						
	1	0..n	PAYMENT INSTRUCTIONS						
	2	0..1	Payment Instructions ID	AAA-BB-CC-123					
	2	1..1	Payment means type code	30					
	2	0..1	Payment means text	Credit transfer					
	2	0..n	Remittance information	Snippet1					
	1	1..n	Statement line						
tir26-057	2	1..1	Statment line identifier		Last time billed	Payment	Carryover	Purchase	Billing this time

ID	Level	Card	Business Term	Statement Content	Line 1	Line 2	Line 3	Line 4	Line 5
tir26-068	2	1..1	Statement line date		2021-11-30				
tir26-058	2	0..1	Statement line note		前回ご請求高	ご入金高	繰越高	今回お買上高	今回ご請求高
tir26-059	2	1..1	Statement line amount		1206590	102000	180590	885712	1072302
	2	1..1	Referenced documents						
tir26-064	3	1..1	Referenced document identifier		ID of last time Statement			Standard invoice identifiers	
tir26-065	3	1..1	Referenced document type		???			380	

NOTE 1:   Detail information of total amount of purchased item, allowance, charge, and tax can be specified using more lines.

NOTE 2:   Need standardization of code that represents the contents of Statment line identifier for statement lines.

Table 17 shows an example payment advice.

Figure 17 — Example Statement

6.8   Negative invoices and credit notes

6.8.1   General

Figure 18 Table 18 is take from EN 16931-1 Figure 10. EN 16931-1 defines business process for Credit Note or negative invoicing (P9).

50

5.2.10 Credit Note or negative invoicing (P9)

Figure 10 — Credit Note or negative invoicing

Figure 18 — Business process P9 from EN 16931-1 [SOURCE: EN 16931-1]

[SOURCE: Peppol BIS Billing 3.0]

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 21 lists Example semantic contents of invoice to be corrected.[EIPA]

Table 21 — Example semantic contents of invoice to be corrected

ID	Level	Card	Business Term	Invoice Content	VAT Standaed 10%	VAT Reduced 8%	Line 1	Line 2
ibt-003	1	1..1	Invoice type code	380				

ID	Level	Card	Business Term	Invoice Content	VAT Standaed 10%	VAT Reduced 8%	Line 1	Line 2
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 [EIPA]

```xml
<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: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

6.8.2 When crediting by means of credit note

[SOURCE: Peppol BIS Billing 3.0]

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 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 ISO/IEC 19845:2015 (UBL 2.1) Invoice schema.

Table 22 lists example semantic contents of credit note correcting the example invoice above. [EIPA]

Table 22 — Example semantic contents of credit note correcting the example invoice above

ID	Level	Card	Business Term	Invoice Content	VAT Standaed 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

ID	Level	Card	Business Term	Invoice Content	VAT Standaed 10%	VAT Reduced 8%	Line 1	Line 2
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 [EIPA]

```xml
<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

6.8.3 When crediting by means of negative invoice

[SOURCE: Peppol BIS Billing 3.0]

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 23 lists Example semantic contents of negative invoice correcting the example invoice above. [EIPA]

Table 23 — Example semantic contents of negative invoice correcting the example invoice above

ID	Level	Card	Business Term	Invoice Content	VAT Standaed 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				

56

ID	Level	Card	Business Term	Invoice Content	VAT Standaed 10%	VAT Reduced 8%	Line 1	Line 2
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 negative invoice correcting the example invoice above [EIPA]

```xml
<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>
```

```xml
                    <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: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

58

6.9 Credit Note

TBD

6.10 The Peppol international invoice model in relation to other documents

[SOURCE: https://peppol.eu/downloads/post-award/]

[SOURCE: https://docs.peppol.eu/poacc/upgrade-3/]

6.10.1 General

[EIPA]

For automatic processing of invoices, however, usually explicit, qualified references are needed. The Peppol international invoice model specifies relationship to ather documents as specified in EN 16931-1. See **16.4**.

6.10.2 Open Peppol BIS version 3.0

[EIPA]

The following Peppol BIS 3.0.7 documents are published, together with the migration plan.

Peppol BIS Order only 3.2
Peppol BIS Ordering 3.2
Peppol BIS Catalogue only with Response 3.1
Peppol BIS Despatch Advice 3.1
Peppol BIS Punch Out 3.1
Peppol BIS Order Agreement 3.0
Peppol BIS Message Level Response 3.0
Peppol BIS Invoice Response 3.1
Peppol BIS Catalogue Without Response 3.1

7   Semantic data model

7.1 Introduction

[EIPA]

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 **7.2.8**.

7.2 Semantic datatype

[SOURCE: Peppol BIS Billing 3.0]

7.2.1 Overview

[EIPA]

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.

7.2.2 Primitive type

Semantic data type content may be of the following primitive types listed in **Table 24**. These primitive types were taken from ISO 15000-5:2014, Annex A.

Table 24 — 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.

7.2.3 Amount

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

Table 25 lists semantic datatype Amount.

Table 25 — Amount

Component	Use	Primitive Type	Example
Content	Mandatory	Decimal	10000

NOTE: Amounts in JPY have no fraction digits.

7.2.4 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 26 lists semantic datatype Unit Price Amount.

Table 26 — 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

7.2.5 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 27 lists semantic datatype Percentage.

Table 27 — Percentage

Component	Use	Primitive Type	Example
Content	Mandatory	Decimal	34.7812

NOTE: No restriction on number of decimals for percentages.

7.2.6 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 28 lists semantic datatype Quantity.

Table 28 — Quantity

Component	Use	Primitive Type	Example
Content	Mandatory	Decimal	10000.1234

NOTE: No restriction on number of decimals for quantities.

7.2.7 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 29 lists semantic datatype Code.

Table 29 — 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.

7.2.8 Identifier

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

Table 30 lists semantic datatype Identifier.

Table 30 — 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 : The use of the attributes is specified for each information element.

7.2.9 Date

Date shall be in accordance to the "Complete representation of a calendar date in extendecd format" as specified by ISO 8601:2004 4.1.2.2, format YYYY-MM-DD.[EIPA]

Table 31 lists semantic datatype Date.

Table 31 — Date

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

NOTE: Dates shall not include timezone information.

7.2.10 Time

[EIPA]

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 32 lists semantic datatype Time.

Table 32 — Time

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

NOTE: Time shall not include timezone information.

7.2.11 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 33 lists semantic datatype Document Reference.

Table 33 — Document Reference

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

7.2.12 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 34 lists semantic datatype Text.

Table 34 — Text

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

7.2.13 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 35 lists semantic datatype Binary object.

Table 35 — Binary object

Component	Use	Primitive Type	Example
Content	Mandatory	Binary	QmFzZTY0IGNvbnRlbnQgZXhhbXBsZQ==
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]

62

7.3 Legend

[EIPA]

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.	BusinessTterm	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 **7.2**). There are some data elements with semantic datatype Schema, which correspond to Schema identifier in 7.2.8.

Section

layer that enable interoperability is specified in **5.1**.

7.4 The semantic model

[SOURCE: Japanese Peppol BIS Documentation]

Table 36 lists semantic model.

Table 36 — Semantic model

ID	Level	Card.	BusinessTterm	Description	Semantic Datatype	Section
ibt-001	1	1..1	Invoice number	A unique identification of the Invoice.	Identifier	S
ibt-002	1	1..1	Invoice issue date	The date when the Invoice was issued.	Date	S
ibt-168	1	0..1	Invoice issue time	The time of day when an invoice was issued	Time	S
ibt-003	1	1..1	Invoice type code	A code specifying the functional type of the Invoice.	Code	S
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	S
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	A
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	A
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	A
ibt-009	1	0..1	Payment due date	The date when the payment is due.	Date	S
ibt-010	1	0..1	Buyer reference	An identifier assigned by the Buyer used for internal routing purposes.	Text	S
ibt-011	1	0..1	Project reference	The identification of the project the invoice refers to	Document Reference	S
ibt-012	1	0..1	Contract reference	The identification of a contract.	Document Reference	S
ibt-013	1	0..1	Purchase order reference	An identifier of a referenced purchase order, issued by the Buyer.	Document Reference	S
ibt-014	1	0..1	Sales order reference	An identifier of a referenced sales order issued by the Seller.	Document Reference	S
ibt-015	1	0..1	Receiving advice reference	An identifier of a referenced receiving advice.	Document Reference	S

64

ID	Level	Card.	BusinessTterm	Description	Semantic Datatype	Section
ibt-016	1	0..n	Despatch advice reference	An identifier of a referenced despatch advice.	Document Reference	A
ibt-017	1	0..1	Tender or lot reference	The identification of the call for tender or lot the invoice relates to.	Document Reference	S
ibt-018	1	0..1	Invoiced object identifier	An identifier for an object on which the invoice is based, given by the Seller.	Identifier	S
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	S
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	S
ibg-33	1	0..n	INVOICE TERMS	Information about the terms that apply to the settlement of the invoice amount.	Group	A
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	S
ibt-187	2	0..1	Terms payment instructions ID	The payment instructions that apply to these payment terms.	Identifier	A
ibt-176	2	0..1	Terms amount	The payment amount that these terms apply to.	Amount	A
ibt-177	2	0..1	Terms installment due date	The date before end of which the terms amount shall be settled.	Date	A
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	S
ibt-022	2	0..1	Invoice note	A textual note that gives unstructured information that is relevant to the Invoice as a whole.	Text	S
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	S
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	S

65

ID	Level	Card.	BusinessTterm	Description	Semantic Datatype	Section
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	S
ibt-026	2	0..1	Preceding Invoice issue date	The date when the Preceding Invoice was issued.	Date	S
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	S
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	S
ibt-029	2	0..n	Seller identifier	An identification of the Seller.	Identifier	S
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	A
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	S
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	S
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	S
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	S
ibt-031	2	0..1	Seller TAX identifier	The Seller's TAX identifier (also known as Seller TAX identification number).	Identifier	A
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	A
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	S

66

ID	Level	Card.	BusinessTterm	Description	Semantic Datatype	Section
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	S
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	S
ibg-05	2	1..1	SELLER POSTAL ADDRESS	A group of business terms providing information about the address of the Seller.	Business term Group	
ibt-035	3	0..1	Seller address line 1	The main address line in an address.	Text	S
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	S
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	S
ibt-037	3	0..1	Seller city	The common name of the city, town or village, where the Seller address is located.	Text	S
ibt-038	3	0..1	Seller post code	The identifier for an addressable group of properties according to the relevant postal service.	Text	S
ibt-039	3	0..1	Seller country subdivision	The subdivision of a country.	Text	S
ibt-040	3	1..1	Seller country code	A code that identifies the country.	Code	S
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	S
ibt-042	3	0..1	Seller contact telephone number	A phone number for the contact point.	Text	S
ibt-043	3	0..1	Seller contact email address	An e-mail address for the contact point.	Text	S
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	S
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	S
ibt-046	2	0..n	Buyer identifier	An identifier of the Buyer.	Identifier	S
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	S
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	S

ID	Level	Card.	BusinessTterm	Description	Semantic Datatype	Section
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	S
ibt-048	2	0..1	Buyer TAX identifier	The Buyer's TAX identifier (also known as Buyer TAX identification number).	Identifier	A
ibt-048-1	3	0..1	Tax Scheme	A code indicating the type of tax	Scheme	
ibt-049	2	0..1	Buyer electronic address	Identifies the Buyer's electronic address to which the invoice is delivered.	Identifier	S
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	S
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	S
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	S
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	S
ibt-052	3	0..1	Buyer city	The common name of the city, town or village, where the Buyer's address is located.	Text	S
ibt-053	3	0..1	Buyer post code	The identifier for an addressable group of properties according to the relevant postal service.	Text	S
ibt-054	3	0..1	Buyer country subdivision	The subdivision of a country.	Text	S
ibt-055	3	1..1	Buyer country code	A code that identifies the country.	Code	S
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	S
ibt-057	3	0..1	Buyer contact telephone number	A phone number for the contact point.	Text	S
ibt-058	3	0..1	Buyer contact email address	An e-mail address for the contact point.	Text	S
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	S
ibt-060	2	0..1	Payee identifier	An identifier for the Payee.	Identifier	S

ID	Level	Card.	BusinessTterm	Description	Semantic Datatype	Section
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	S
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	S
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	S
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	A
ibt-063	2	1..1	Seller tax representative TAX identifier	The TAX identifier of the Seller's tax representative party.	Identifier	A
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	S
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	S
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	S
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	S
ibt-067	3	0..1	Tax representative post code	The identifier for an addressable group of properties according to the relevant postal service.	Text	S
ibt-068	3	0..1	Tax representative country subdivision	The subdivision of a country.	Text	S
ibt-069	3	1..1	Tax representative country code	A code that identifies the country.	Code	S
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	S

ID	Level	Card.	BusinessTterm	Description	Semantic Datatype	Section
ibt-071	2	0..1	Deliver to location identifier	An identifier for the location at which the goods and services are delivered.	Identifier	S
ibt-071-1	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	S
ibt-072	2	0..1	Actual delivery date	the date on which the supply of goods or services was made or completed.	Date	S
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	S
ibt-074	3	0..1	Invoicing period end date	The date when the Invoice period ends.	Date	S
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	S
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	S
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	S
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	S
ibt-078	3	0..1	Deliver to post code	The identifier for an addressable group of properties according to the relevant postal service.	Text	S
ibt-079	3	0..1	Deliver to country subdivision	The subdivision of a country.	Text	S
ibt-080	3	1..1	Deliver to country code	A code that identifies the country.	Code	S
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	A
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	A

ID	Level	Card.	BusinessTterm	Description	Semantic Datatype	Section
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	S
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	A
ibt-083-1	3	0..1	Scheme identifier	The identification of the identification scheme. As example ABA	Code	A
ibg-17	2	0..n	CREDIT TRANSFER	A group of business terms to specify credit transfer payments.	Business term Group	
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	S
ibt-084-1	3	0..1	Scheme identifier	The identification of the identification scheme. As example IBAN	Code	A
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	S
ibt-086	3	0..1	Payment service provider identifier	An identifier for the payment service provider where a payment account is located.	Identifier	S
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	A
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	A
ibt-171	4	0..1	Account city	The common name of the city, town or village, where the account address is located.	Text	A
ibt-172	4	0..1	Account post code	The identifier for an addressable group of properties according to the relevant postal service.	Text	A
ibt-173	4	0..1	Account country subdivision	The subdivision of a country.	Text	A
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	A
ibt-175	4	0..1	Account country code	A code that identifies the country.	Code	A
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	S

71

ID	Level	Card.	BusinessTterm	Description	Semantic Datatype	Section
ibt-088	3	0..1	Payment card holder name	The name of the payment card holder.	Text	S
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	S
ibt-091	3	0..1	Debited account identifier	The account to be debited by the direct debit.	Identifier	S
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	A
ibt-180	2	1..1	Paid amount	The amount of the payment in the invoice currency.	Amount	A
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	A
ibt-182	2	0..1	Payment type	The type of the the payment.	Code	A
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	S
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	S
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	S
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	A
ibt-096	2	0..1	Document level allowance TAX rate	The TAX rate, represented as percentage that applies to the document level allowance.	Percent	A
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	S
ibt-098	2	0..1	Document level allowance reason code	The reason for the document level allowance, expressed as a code.	Code	S
ibg-21	1	0..n	DOCUMENT LEVEL CHARGES	A group of business terms providing information about charges and taxes other	Business term Group	

ID	Level	Card.	BusinessTterm	Description	Semantic Datatype	Section
				than TAX, applicable to the Invoice as a whole.		
ibt-099	2	1..1	Document level charge amount	The amount of a charge, without TAX.	Amount	S
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	S
ibt-101	2	0..1	Document level charge percentage	The percentage that may be used, in conjunction with the document level charge base amount, to calculate the document level charge amount.	Percent	S
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	A
ibt-103	2	0..1	Document level charge TAX rate	The TAX rate, represented as percentage that applies to the document level charge.	Percent	A
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	S
ibt-105	2	0..1	Document level charge reason code	The reason for the document level charge, expressed as a code.	Code	S
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	S
ibt-107	2	0..1	Sum of allowances on document level	Sum of all allowances on document level in the Invoice.	Amount	S
ibt-108	2	0..1	Sum of charges on document level	Sum of all charges on document level in the Invoice.	Amount	S
ibt-109	2	1..1	Invoice total amount without TAX	The total amount of the Invoice without TAX.	Amount	S
ibt-110	2	0..1	Invoice total TAX amount	The total TAX amount for the Invoice.	Amount	S
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	A
ibt-112	2	1..1	Invoice total amount with TAX	The total amount of the Invoice with tax.	Amount	S
ibt-113	2	0..1	Paid amount	The sum of amounts which have been paid in advance.	Amount	S
ibt-114	2	0..1	Rounding amount	The amount to be added to the invoice total to round the amount to be paid.	Amount	S
ibt-115	2	1..1	Amount due for payment	The outstanding amount that is requested to be paid.	Amount	S

ID	Level	Card.	BusinessTterm	Description	Semantic Datatype	Section
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	A
ibt-117	2	1..1	TAX category tax amount	The total TAX amount for a given TAX category.	Amount	A
ibt-118	2	1..1	TAX category code	Coded identification of a TAX category.	Code	A
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	A
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	A
ibt-121	2	0..1	TAX exemption reason code	A coded statement of the reason for why the amount is exempted from TAX.	Code	A
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	S
ibt-123	2	0..1	Supporting document description	A description of the supporting document.	Text	S
ibt-124	2	0..1	External document location	The URL (Uniform Resource Locator) that identifies where the external document is located.	Text	S
ibt-125	2	0..1	Attached document	An attached document embedded as binary object or sent together with the invoice.	Binary Objects	S
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	A
ibt-125-2	3	1..1	Attached document Filename	File name	Scheme	S
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	S

ID	Level	Card.	BusinessTterm	Description	Semantic Datatype	Section
ibt-127	2	0..1	Invoice line note	A textual note that gives unstructured information that is relevant to the Invoice line.	Text	S
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	S
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	S
ibt-188	2	0..1	Invoice line document identifier	An identifiers for a document that the invoice line referes to.	Document Reference	A
ibt-189	2	0..1	Document type code	A code that qualifies the type of the document that is referenced.	Code	A
ibt-129	2	1..1	Invoiced quantity	The quantity of items (goods or services) that is charged in the Invoice line.	Quantity	S
ibt-130	2	1..1	Invoiced quantity unit of measure code	The unit of measure that applies to the invoiced quantity.	Code	S
ibt-131	2	1..1	Invoice line net amount	The total amount of the Invoice line.	Amount	S
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	S
ibt-183	2	0..1	Order reference	An identifier for a referenced purchase order, issued by the Buyer.	Document Reference	A
ibt-184	2	0..1	Despatch advice reference	An identifier for a referenced despatch advice.	Document Reference	A
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	S
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	S
ibt-135	3	0..1	Invoice line period end date	The date when the Invoice period for this Invoice line ends.	Date	S
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	S
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	S

ID	Level	Card.	BusinessTterm	Description	Semantic Datatype	Section
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	S
ibt-139	3	0..1	Invoice line allowance reason	The reason for the Invoice line allowance, expressed as text.	Text	S
ibt-140	3	0..1	Invoice line allowance reason code	The reason for the Invoice line allowance, expressed as a code.	Code	S
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	S
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	S
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	S
ibt-144	3	0..1	Invoice line charge reason	The reason for the Invoice line charge, expressed as text.	Text	S
ibt-145	3	0..1	Invoice line charge reason code	The reason for the Invoice line charge, expressed as a code.	Code	S
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	S
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	S
ibt-148	3	0..1	Item gross price	The unit price, exclusive of TAX, before subtracting Item price discount.	Unit Price Amount	S
ibt-149	3	0..1	Item price base quantity	The number of item units to which the price applies.	Quantity	S
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	S
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	A

76

ID	Level	Card.	BusinessTterm	Description	Semantic Datatype	Section
ibt-151	3	1..1	Invoiced item TAX category code	The TAX category code for the invoiced item.	Code	A
ibt-152	3	0..1	Invoiced item TAX rate	The TAX rate, represented as percentage that applies to the invoiced item.	Percent	A
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	A
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	A
ibt-166	3	0..1	Unit TAX	A TAX amount that applied to each item unit.	Amount	A
ibt-167	3	0..1	Tax Scheme	A code indicating the type of tax	Scheme	A
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	S
ibt-154	3	0..n	Item description	A description for an item.	Text	S
ibt-155	3	0..1	Item Seller's identifier	An identifier, assigned by the Seller, for the item.	Identifier	S
ibt-156	3	0..1	Item Buyer's identifier	An identifier, assigned by the Buyer, for the item.	Identifier	S
ibt-157	3	0..1	Item standard identifier	An item identifier based on a registered scheme.	Identifier	S
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	S
ibt-158	3	0..n	Item classification identifier	A code for classifying the item by its type or nature.	Identifier	S
ibt-158-1	4	1..1	Scheme identifier	The identification scheme shall be chosen from the entries in UNTDID 7143 [6].	Scheme	S
ibt-158-2	4	0..1	Scheme version identifier		Scheme	S
ibt-159	3	0..1	Item country of origin	The code identifying the country from which the item originates.	Code	S
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	S
ibt-161	4	1..1	Item attribute value	The value of the attribute or property of the item.	Text	S
Key						

ID	Level	Card.	BusinessTterm	Description	Semantic Datatype	Section

Section: Value of section (see **5.1**) S: Sared, A: Aligned

8   Syntax binding

8.1   Syntax binding to ISO/IEC 19845:2015 (UBL 2.1)

[EIPA]

8.1.1   **Datatype**

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

Table 37 lists UBL unqualified data type defined in CEN/TS 16931-3-2.

Table 37 — UBL data types [SOURCE: CEN/TS 16931-3-2]

Smantic data typee	UBL unqualified data type
Amount	AmountType
Code	CodeType IdentifierType TextType
Date	DateType
Identifier	IdentifierType CodeType
Percent	PercentType NumericType
Quantity	QuantityType
Text	TextType NameType IdentifierType
Unit Price Amount	AmountType
BinaryObject	BinaryObjectType
Document Reference Type	IdentifierType
Attributes	IdentifierType CodeType TextType

Open Peppol defines a document schema as a collection of Common Aggregate Components (cac :) and Common Basic Components (cbc :) elements. The XML element Invoice is of type InvoiceType. This is the complexType of xsd: sequence which is a collection of cbc: elements and cac: elements. cac: element is also a complexType of xsd: sequence which is a collection of cbc: elements and cac: elements. cbc: elements have data types of qualified or unqualified data types based on the CCTS CCT data type (ccts-cct :).

Figure 19 is taken from ISO/IEC 19845:2015 (UBL 2.1) Figure 67. UBL Schema Dependencies. The following diagram shows the dependencies among the schema modules making up a ISO/IEC 19845:2015 (UBL 2.1) document schema.

Figure 19 — UBL Schema Dependencies [SOURCE: ISO/IEC 19845:2015 (UBL 2.1)]

CEN/TS 16931-3-2 defines mapping from semantic model to syntax of UBL. And specifies datatype relationship as follows;

As stated, UBL messages are constructed using reusable Business Information Entities. The (data) typing mechanism in UBL also relies heavily on reuse of generic components, both within UBL, but also on the Core Component Technical Specification. Typically this has the following structure:

− The message specification (the invoice XSD) imports schema that specifies all the reusable Business

Information Entities (expressed as XML elements);

− The message is constructed by using these BIE's;

− Each BIE (e.g. DocumentCurrencyCode) is based on a type with a similar name (e.g. DocumentCurrencyCodeType);

− Each type is based on one of the UBL "Unqualified Data Types" (e.g. CodeType);

− Each Unqualified Data Type is based on one of the Core Component Types (ccts:CodeType).

[SOURCE: CEN/TS 16931-3-2]

Table 38 lists Unqualified data types (udt:) for UBL.

Table 38 — Unqualified Data Types [ISO/IEC 19845:2015 (UBL 2.1)]

Unique ID	name	XML Sceme datatype	Definition	use
UBLUDT000001	AmountType	ccts-cct: AmountType	A number of monetary units specified using a given unit of currency.	
UNDT000001-SC2	@currencyID	xsd:normalizedString	The currency of the amount. Reference UNECE Rec 9, using 3-letter alphabetic codes.	R
UBLUDT000002	BinaryObjectType	ccts-cct:BinaryObjectType	A set of finite-length sequences of binary octets.	
UNDT000002-SC3	@mimeCode	xsd:normalizedString	The mime type of the binary object.	R
UBLUDT000007	CodeType	ccts-cct:CodeType	A character string (letters, figures, or symbols) that for brevity and/or language independence may be used to represent or replace a definitive value or text of an attribute, together with relevant supplementary information.	
UBLUDT000008	DateTimeType	xsd:dateTime	A particular point in the progression of time, together with relevant supplementary information.	
UBLUDT000009	DateType	xsd:date	One calendar day according the Gregorian calendar.	
UBLUDT0000010	TimeType	xsd:time	An instance of time that occurs every day.	
UBLUDT0000011	IdentifierType	ccts-cct:IdentifierType	A character string to identify and uniquely distinguish one instance of an object in an identification scheme from all other objects in the same scheme, together with relevant supplementary information.	
UBLUDT0000012	IndicatorType	xsd:boolean	A list of two mutually exclusive Boolean values that express the only possible states of a property.	
UBLUDT0000014	NumericType	ccts-cct:NumericType	Numeric information that is assigned or is determined by calculation, counting, or sequencing. It does not require a unit of quantity or unit of measure.	
UBLUDT0000016	PercentType	ccts-cct:NumericType	Numeric information that is assigned or is determined by calculation, counting, or sequencing and is expressed as a percentage. It does not require a unit of quantity or unit of measure.	
UBLUDT0000018	QuantityType	ccts-cct:QuantityType	A counted number of non-monetary units, possibly including a fractional part.	

Unique ID	name	XML Sceme datatype	Definition	use
UBLUDT0000019	TextType	ccts-cct:TextType	A character string (i.e. a finite set of characters), generally in the form of words of a language.	
UBLUDT0000020	NameType	ccts-cct:TextType	A character string that constitutes the distinctive designation of a person, place, thing or concept.	
Key use R: required, O: optional				

Table 39 lists CCTS CCT Schema (Core Component Type Schema, ccts-cct:）for UBL.

Table 39 — CCTS CCT Schema [SOURCE: ISO/IEC 19845:2015 (UBL 2.1)]

Unique ID	name	XML Scheme datatype	Primitive Type	Definition	use
UNDT000001	AmountType	xsd:decimal	decimal	A number of monetary units specified in a currency where the unit of the currency is explicit or implied.	
UNDT000001-SC2	@currencyID	xsd:normalizedString	string	The currency of the amount. Reference UNECE Rec 9, using 3-letter alphabetic codes.	O
UNDT000001-SC3	@currencyCodeListVersionID	xsd:normalizedString	string	The VersionID of the UN/ECE Rec9 code list.	O
UNDT000002	BinaryObjectType	xsd:base64Binary	binary	A set of finite-length sequences of binary octets.	
UNDT000002-SC2	@format	xsd:string	string	The format of the binary content.	O
UNDT000002-SC3	@mimeCode	xsd:normalizedString	string	The mime type of the binary object.	O
UNDT000002-SC4	@encodingCode	xsd:normalizedString	string	Specifies the decoding algorithm of the binary object.	O
UNDT000002-SC5	@characterSetCode	xsd:normalizedString	string	The character set of the binary object if the mime type is text.	O
UNDT000002-SC6	@uri	xsd:anyURI	string	The Uniform Resource Identifier that identifies where the binary object is located.	O
UNDT000002-SC7	@filename	xsd:string	string	The filename of the binary object.	O
UNDT000007	CodeType	xsd:normalizedString	string	A character string (letters, figures, or symbols) that for brevity and/or languange independence may be used to represent or replace a	

Unique ID	name	XML Scheme datatype	Primitive Type	Definition	use
				definitive value or text of an attribute together with relevant supplementary information.	
UNDT000007-SC2	@listID	xsd:normalizedString	string	The identification of a list of codes.	O
UNDT000007-SC3	@listAgencyID	xsd:normalizedString	string	An agency that maintains one or more lists of codes. Defaults to the UN/EDIFACT data element 3055 code list.	O
UNDT000007-SC4	@listAgencyName	xsd:string	string	The name of the agency that maintains the list of codes.	O
UNDT000007-SC5	@listName	xsd:string	string	The name of a list of codes.	O
UNDT000007-SC6	@listVersionID	xsd:normalizedString	string	The version of the list of codes.	O
UNDT000007-SC7	@name	xsd:string	string	The textual equivalent of the code content component.	O
UNDT000007-SC8	@languageID	xsd:language	string	The identifier of the language used in the code name.	O
UNDT000007-SC9	@listURI	xsd:anyURI	string	The Uniform Resource Identifier that identifies where the code list is located.	O
UNDT000007-SC10	@listSchemeURI	xsd:anyURI	string	The Uniform Resource Identifier that identifies where the code list scheme is located.	O
UNDT000008	DateTimeType	xsd:string	string	A particular point in the progression of time together with the relevant supplementary information.	
UNDT000008-SC1	@format	xsd:string	string	The format of the date time content	O
UNDT000011	IdentifierType	xsd:normalizedString	string	A character string to identify and distinguish uniquely, one instance of an object in an identification scheme from all other objects in the same scheme together with relevant supplementary information.	
UNDT000011-SC2	@schemeID	xsd:normalizedString	string	The identification of the identification scheme.	O
UNDT000011-SC3	@schemeName	xsd:string	string	The name of the identification scheme.	O

82

Unique ID	name	XML Scheme datatype	Primitive Type	Definition	use
UNDT000011-SC4	@schemeAgencyID	xsd:normalizedString	string	The identification of the agency that maintains the identification scheme. Defaults to the UN/EDIFACT data element 3055 code list.	O
UNDT000011-SC5	@schemeAgencyName	xsd:string	string	The name of the agency that maintains the identification scheme.	O
UNDT000011-SC6	@schemeVersionID	xsd:normalizedString	string	The version of the identification scheme.	O
UNDT000011-SC7	@schemeDataURI	xsd:anyURI	string	The Uniform Resource Identifier that identifies where the identification scheme data is located.	O
UNDT000011-SC8	@schemeURI	xsd:anyURI	string	The Uniform Resource Identifier that identifies where the identification scheme is located.	O
UNDT000012	IndicatorType	xsd:string	string	A list of two mutually exclusive Boolean values that express the only possible states of a Property.	
UNDT000012-SC2	@format	xsd:string	string	Whether the indicator is numeric, textual or binary.	O
UNDT000013	MeasureType	xsd:decimal	decimal	A numeric value determined by measuring an object along with the specified unit of measure.	
UNDT000013-SC2	@unitCode	xsd:normalizedString	string	The type of unit of measure. Reference UNECE Rec. 20 and X12 355	O
UNDT000013-SC3	@unitCodeListVersionID	xsd:normalizedString	string	The version of the measure unit code list.	O
UNDT000014	NumericType	xsd:decimal	string	Numeric information that is assigned or is determined by calculation, counting, or sequencing. It does not require a unit of quantity or unit of measure.	
UNDT000014-SC2	@format	xsd:string	string	Whether the number is an integer, decimal, real number or percentage.	O
UNDT000018	QuantityType	xsd:decimal	decimal	A counted number of non-monetary units possibly including fractions.	
UNDT000018-SC2	@unitCode	xsd:normalizedString	string	The unit of the quantity	O

Unique ID	name	XML Scheme datatype	Primitive Type	Definition	use
UNDT000018-SC3	@unitCodeListID	xsd:normalizedString	string	The quantity unit code list.	O
UNDT000018-SC4	@unitCodeListAgencyID	xsd:normalizedString	string	The identification of the agency that maintains the quantity unit code list Defaults to the UN/EDIFACT data element 3055 code list.	O
UNDT000018-SC5	@unitCodeListAgencyName	xsd:string	string	The name of the agency which maintains the quantity unit code list.	O
UNDT000019	TextType	xsd:string	string	A character string (i.e. a finite set of characters) generally in the form of words of a language.	
UNDT000019-SC2	@languageID	xsd:language	string	The identifier of the language used in the content component.	O
UNDT000019-SC3	@languageLocaleID	xsd:normalizedString	string	The identification of the locale of the language.	O
Key					
use R: required, O: optional					

8.1.2 Cardinality assessment

CEN/TS 16931-3-1 specifies Cardinality assessment.

Cardinality defines whether or not an element shall be used, may be omitted and how many times it might be repeated in a specific context. The cardinality of an element in the syntax shall be the same or less restrictive than the corresponding element in the model. An element that is mandatory in the model may be optional in the syntax specification, but not the other way around. An element that is repeating in the model shall also be repeating in the syntax specification.

Table 40 is taken from CEN/TS 16931-3-1 Table 3 -- Alignment of cardinalities and lists possible cardinality mismatches.

Table 40 — Alignment of cardinalities

ID	SOURCE	TARGET	ISSUE	RESOLUTION
CAR-1	optional (0..x)	mandatory (1..x)	If the value is not present, the UBL schema validation reports an error	Agree on "default value if missing" (e.g. 0, 1-1-1970, AAA)'
CAR-2	mandatory (1..x)	optional (0..x)	None.	Add a rule in the schematron that the element shall be present.
CAR-3	single (x..1)	multiple (x..n)	None.	Add a rule in the schematron that the element shall not be repeated.

84

ID	SOURCE	TARGET	ISSUE	RESOLUTION
CAR-4	multiple (x..n)	single (x..1)	Repeating elements cannot be handled.	1) If possible, repeat a higher level in the structure. 2) In the case of text elements, concatenate the repeating elements.
CAR-5	element missing	element mandatory	Yes.	Agree on "default value if missing" (e.g. 0, 1-1-1970, AAA)

NOTE: Default value in case CAR-1 and CAR-5 shall be defined. Schematron rull shall be defined in case CAR-2 and CAR-3. In CASE-4 possible resolution shall be shosen.

Table 41 lists elements that requires cardinality alignment.

Table 41 — Elements require cardinality alignment

ID	Level	Business Term	Semantic	UBL	Alignment of cardinalities	Section
ibt-168	1	Invoice issue time	0..1	1..1	CAR-1	Shared
ibt-003	1	Invoice type code	1..1	0..1	CAR-2	Shared
ibt-005	1	Invoice currency code	1..1	0..1	CAR-2	Shared
ibt-008	1	TAX point date code	0..1	0..n	CAR-3	Aligned
ibt-011	1	Project reference	0..1	1..1	CAR-1	Shared
ibt-012	1	Contract reference	0..1	1..1	CAR-1	Shared
ibt-013	1	Purchase order reference	0..1	1..1	CAR-1	Shared
ibt-015	1	Receiving advice reference	0..1	1..1	CAR-1	Shared
ibt-016	1	Despatch advice reference	0..n	1..1	CAR-4	Aligned
ibt-017	1	Tender or lot reference	0..1	1..1	CAR-1	Shared
ibt-018	1	Invoiced object identifier	0..1	1..1	CAR-1	Shared
ibt-020	2	Payment terms	0..1	0..n	CAR-3	Shared
ibt-187	2	Terms payment instructions ID	0..1	0..n	CAR-3	Aligned
ibt-021	2	Invoice note subject code	0..1	0..n	CAR-3	Shared
ibt-022	2	Invoice note	0..1	0..n	CAR-3	Shared
ibt-024	2	Specification identifier	1..1	0..1	CAR-2	Shared
ibt-027	2	Seller name	1..1	0..1	CAR-2	Shared
ibt-028	2	Seller trading name	0..1	1..1	CAR-1	Shared
ibt-029	2	Seller identifier	0..n	1..1	CAR-4	Shared
ibt-090	3	Bank assigned creditor identifier	0..1	1..1	CAR-1	Aligned
ibg-05	2	SELLER POSTAL ADDRESS	1..1	0..1	CAR-2	
ibt-162	3	Seller address line 3	0..1	1..1	CAR-1	Shared
ibt-040	3	Seller country code	1..1	0..1	CAR-2	Shared
ibt-044	2	Buyer name	1..1	0..1	CAR-2	Shared

ID	Level	Business Term	Semantic	UBL	Alignment of cardinalities	Section
ibt-045	2	Buyer trading name	0..1	1..1	CAR-1	Shared
ibt-046	2	Buyer identifier	0..n	1..1	CAR-4	Shared
ibg-08	2	BUYER POSTAL ADDRESS	1..1	0..1	CAR-2	
ibt-163	3	Buyer address line 3	0..1	1..1	CAR-1	Shared
ibt-055	3	Buyer country code	1..1	0..1	CAR-2	Shared
ibt-060	2	Payee identifier	0..1	1..1	CAR-1	Shared
ibt-063	2	Seller tax representative TAX identifier	1..1	0..1	CAR-2	Aligned
ibg-12	2	SELLER TAX REPRESENTATIVE POSTAL ADDRESS	1..1	0..1	CAR-2	
ibt-164	3	Tax representative address line 3	0..1	1..1	CAR-1	Shared
ibt-069	3	Tax representative country code	1..1	0..1	CAR-2	Shared
ibg-13	1	DELIVERY INFORMATION	0..1	0..n	CAR-3	
ibt-070	2	Deliver to party name	0..1	1..1	CAR-1	Shared
ibt-072	2	Actual delivery date	0..1	0..n	CAR-3	Shared
ibt-165	3	Deliver to address line 3	0..1	1..1	CAR-1	Shared
ibt-080	3	Deliver to country code	1..1	0..1	CAR-2	Shared
ibg-17	2	CREDIT TRANSFER	0..n	0..1	CAR-4	
ibt-084	3	Payment account identifier	1..1	0..1	CAR-2	Shared
ibt-180	2	Paid amount	1..1	0..1	CAR-2	Aligned
ibt-095	2	Document level allowance TAX category code	1..1	0..1	CAR-2	Aligned
ibt-097	2	Document level allowance reason	0..1	0..n	CAR-3	Shared
ibt-102	2	Document level charge TAX category code	1..1	0..1	CAR-2	Aligned
ibt-104	2	Document level charge reason	0..1	0..n	CAR-3	Shared
ibt-106	2	Sum of Invoice line net amount	1..1	0..1	CAR-2	Shared
ibt-109	2	Invoice total amount without TAX	1..1	0..1	CAR-2	Shared
ibt-110	2	Invoice total TAX amount	0..1	1..1	CAR-1	Shared
ibt-111	2	Invoice total TAX amount in accounting currency	0..1	1..1	CAR-1	Aligned
ibt-112	2	Invoice total amount with TAX	1..1	0..1	CAR-2	Shared
ibg-23	1	TAX BREAKDOWN	1..n	0..n	CAR-2	
ibt-116	2	TAX category taxable amount	1..1	0..1	CAR-2	Aligned
ibt-118	2	TAX category code	1..1	0..1	CAR-2	Aligned
ibt-120	2	TAX exemption reason text	0..1	0..n	CAR-3	Aligned
ibt-123	2	Supporting document description	0..1	0..n	CAR-3	Shared
ibt-127	2	Invoice line note	0..1	0..n	CAR-3	Shared
ibt-128	2	Invoice line object identifier	0..1	1..1	CAR-1	Shared
ibt-129	2	Invoiced quantity	1..1	0..1	CAR-2	Shared

ID	Level	Business Term	Semantic	UBL	Alignment of cardinalities	Section
ibt-132	2	Referenced purchase order line reference	0..1	1..1	CAR-1	Shared
ibt-183	2	Order reference	0..1	1..1	CAR-1	Aligned
ibt-184	2	Despatch advice reference	0..1	1..1	CAR-1	Aligned
ibg-26	2	INVOICE LINE PERIOD	0..1	0..n	CAR-3	
ibt-139	3	Invoice line allowance reason	0..1	0..n	CAR-3	Shared
ibt-144	3	Invoice line charge reason	0..1	0..n	CAR-3	Shared
ibg-29	2	PRICE DETAILS	1..1	0..1	CAR-2	
ibt-147	3	Item price discount	0..1	1..1	CAR-1	Shared
ibg-30	2	LINE TAX INFORMATION	1..n	0..n	CAR-2	Aligned
ibt-151	3	Invoiced item TAX category code	1..1	0..1	CAR-2	Aligned
ibt-186	3	TAX exemption reason code	0..1	0..n	CAR-3	Aligned
ibt-153	3	Item name	1..1	0..1	CAR-2	Shared
ibt-155	3	Item Seller's identifier	0..1	1..1	CAR-1	Shared
ibt-156	3	Item Buyer's identifier	0..1	1..1	CAR-1	Shared
ibt-157	3	Item standard identifier	0..1	1..1	CAR-1	Shared
ibt-158	3	Item classification identifier	0..n	0..1	CAR-4	Shared
ibt-161	4	Item attribute value	1..1	0..1	CAR-2	Shared

8.2 Mapping the Invoice model

[SOURCE: Japanese Peppol BIS Documentation]

8.2.1 Semantic model to UBL Invoice syntax elements mapping

[EIPA]

Table 42 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 42 — 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

ID	Level	Card.	Business Term	UBL syntax XPath
				| /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:DocumentTypeCode = '130']/ cbc:ID
ibt-018-1	2	0..1	The identification scheme identifier of the Invoiced object identifier	/(Invoice | CreditNote)/ cac:AdditionalDocumentReference[cbc:DocumentTypeCode = '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	
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

ID	Level	Card.	Business Term	UBL syntax XPath
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
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

ID	Level	Card.	Business Term	UBL syntax XPath
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
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

90

ID	Level	Card.	Business Term	UBL syntax XPath
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
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

ID	Level	Card.	Business Term	UBL syntax XPath
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
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

ID	Level	Card.	Business Term	UBL syntax XPath
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
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

ID	Level	Card.	Business Term	UBL syntax XPath
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
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

ID	Level	Card.	Business Term	UBL syntax XPath
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
ibt-100	2	0..1	Document level charge base amount	/(Invoice | CreditNote)/ cac:AllowanceCharge[cbc:ChargeIndicator = true()]/ cbc:BaseAmount
ibt-101	2	0..1	Document level charge percentage	/(Invoice | CreditNote)/ cac:AllowanceCharge[cbc:ChargeIndicator = true()]/ cbc:MultiplierFactorNumeric
ibt-102	2	1..1	Document level charge TAX category code	/(Invoice | CreditNote)/ cac:AllowanceCharge[cbc:ChargeIndicator = true()]/ cac:TaxCategory/ cbc:ID
ibt-103	2	0..1	Document level charge TAX rate	/(Invoice | CreditNote)/ cac:AllowanceCharge[cbc:ChargeIndicator = true()]/ cac:TaxCategory/ cbc:Percent
ibt-103-1	3	0..1	Tax Scheme	/(Invoice | CreditNote)/ cac:AllowanceCharge[cbc:ChargeIndicator = true()]/ cac:TaxCategory/ cac:TaxScheme/ cbc:ID
ibt-104	2	0..1	Document level charge reason	/(Invoice | CreditNote)/ cac:AllowanceCharge[cbc:ChargeIndicator = true()]/ cbc:AllowanceChargeReason
ibt-105	2	0..1	Document level charge reason code	/(Invoice | CreditNote)/ cac:AllowanceCharge[cbc:ChargeIndicator = true()]/ cbc:AllowanceChargeReasonCode
ibg-22	1	1..1	DOCUMENT TOTALS	/(Invoice | CreditNote)/ cac:LegalMonetaryTotal
ibt-106	2	1..1	Sum of Invoice line net amount	/(Invoice | CreditNote)/ cac:LegalMonetaryTotal/ cbc:LineExtensionAmount
ibt-107	2	0..1	Sum of allowances on document level	/(Invoice | CreditNote)/ cac:LegalMonetaryTotal/ cbc:AllowanceTotalAmount

ID	Level	Card.	Business Term	UBL syntax XPath
ibt-108	2	0..1	Sum of charges on document level	/(Invoice | CreditNote)/ cac:LegalMonetaryTotal/ cbc:ChargeTotalAmount
ibt-109	2	1..1	Invoice total amount without TAX	/(Invoice | CreditNote)/ cac:LegalMonetaryTotal/ cbc:TaxExclusiveAmount
ibt-110	2	0..1	Invoice total TAX amount	/(Invoice | CreditNote)/ cac:TaxTotal/ cbc:TaxAmount[@currencyID=/(Invoice | CreditNote)/ cbc:DocumentCurrencyCode/ text()]
ibt-111	2	0..1	Invoice total TAX amount in accounting currency	/(Invoice | CreditNote)/ cac:TaxTotal/ cbc:TaxAmount[@currencyID=/(Invoice | CreditNote)/ cbc:TaxCurrencyCode/ text()]
ibt-112	2	1..1	Invoice total amount with TAX	/(Invoice | CreditNote)/ cac:LegalMonetaryTotal/ cbc:TaxInclusiveAmount
ibt-113	2	0..1	Paid amount	/(Invoice | CreditNote)/ cac:LegalMonetaryTotal/ cbc:PrepaidAmount
ibt-114	2	0..1	Rounding amount	/(Invoice | CreditNote)/ cac:LegalMonetaryTotal/ cbc:PayableRoundingAmount
ibt-115	2	1..1	Amount due for payment	/(Invoice | CreditNote)/ cac:LegalMonetaryTotal/ cbc:PayableAmount
ibg-23	1	1..n	TAX BREAKDOWN	/(Invoice | CreditNote)/ cac:TaxTotal/ cac:TaxSubtotal
ibt-116	2	1..1	TAX category taxable amount	/(Invoice | CreditNote)/ cac:TaxTotal/ cac:TaxSubtotal/ cbc:TaxableAmount
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

ID	Level	Card.	Business Term	UBL syntax XPath
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/ @mimeCode
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
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

ID	Level	Card.	Business Term	UBL syntax XPath
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
ibt-144	3	0..1	Invoice line charge reason	//(cac:InvoiceLine | cac:CreditNoteLine)/ cac:AllowanceCharge[cbc:ChargeIndicator = true()]/ cbc:AllowanceChargeReason
ibt-145	3	0..1	Invoice line charge reason code	//(cac:InvoiceLine | cac:CreditNoteLine)/ cac:AllowanceCharge[cbc:ChargeIndicator = true()]/ cbc:AllowanceChargeReasonCode
ibg-29	2	1..1	PRICE DETAILS	//(cac:InvoiceLine | cac:CreditNoteLine)/ cac:Price
ibt-146	3	1..1	Item net price	//(cac:InvoiceLine | cac:CreditNoteLine)/ cac:Price/ cbc:PriceAmount
ibt-147	3	0..1	Item price discount	//(cac:InvoiceLine | cac:CreditNoteLine)/ cac:Price/ cac:AllowanceCharge[cbc:ChargeIndicator = false()]/ cbc:Amount
ibt-148	3	0..1	Item gross price	//(cac:InvoiceLine | cac:CreditNoteLine)/ cac:Price/ cac:AllowanceCharge[cbc:ChargeIndicator = false()]/ cbc:BaseAmount
ibt-149	3	0..1	Item price base quantity	//(cac:InvoiceLine | cac:CreditNoteLine)/ cac:Price/ cbc:BaseQuantity
ibt-150	3	0..1	Item price base quantity unit of measure code	//(cac:InvoiceLine | cac:CreditNoteLine)/ cac:Price/ cbc:BaseQuantity/ @unitCode

98

ID	Level	Card.	Business Term	UBL syntax XPath
ibg-30	2	1..n	LINE TAX INFORMATION	//(cac:InvoiceLine | cac:CreditNoteLine)/ cac:Item/ cac:ClassifiedTaxCategory
ibt-151	3	1..1	Invoiced item TAX category code	//(cac:InvoiceLine | cac:CreditNoteLine)/ cac:Item/ cac:ClassifiedTaxCategory/ cbc:ID
ibt-152	3	0..1	Invoiced item TAX rate	//(cac:InvoiceLine | cac:CreditNoteLine)/ cac:Item/ cac:ClassifiedTaxCategory/ cbc:Percent
ibt-185	3	0..1	TAX exemption reason code	//(cac:InvoiceLine | cac:CreditNoteLine)/ cac:Item/ cac:ClassifiedTaxCategory/ cbc:TaxExemptionReasonCode
ibt-186	3	0..1	TAX exemption reason text	//(cac:InvoiceLine | cac:CreditNoteLine)/ cac:Item/ cac:ClassifiedTaxCategory/ cbc:TaxExemptionReason
ibt-166	3	0..1	Unit TAX	//(cac:InvoiceLine | cac:CreditNoteLine)/ cac:Item/ cac:ClassifiedTaxCategory/ cbc:PerUnitAmount
ibt-167	3	0..1	Tax Scheme	//(cac:InvoiceLine | cac:CreditNoteLine)/ cac:Item/ cac:ClassifiedTaxCategory/ cac:TaxScheme/ cbc:ID
ibg-31	2	1..1	ITEM INFORMATION	//(cac:InvoiceLine | cac:CreditNoteLine)/ cac:Item
ibt-153	3	1..1	Item name	//(cac:InvoiceLine | cac:CreditNoteLine)/ cac:Item/ cbc:Name
ibt-154	3	0..n	Item description	//(cac:InvoiceLine | cac:CreditNoteLine)/ cac:Item/ cbc:Description
ibt-155	3	0..1	Item Seller's identifier	//(cac:InvoiceLine | cac:CreditNoteLine)/ cac:Item/ cac:SellersItemIdentification/ cbc:ID
ibt-156	3	0..1	Item Buyer's identifier	//(cac:InvoiceLine | cac:CreditNoteLine)/ cac:Item/ cac:BuyersItemIdentification/ cbc:ID
ibt-157	3	0..1	Item standard identifier	//(cac:InvoiceLine | cac:CreditNoteLine)/ cac:Item/ cac:StandardItemIdentification/ cbc:ID
ibt-157-1	4	1..1	Scheme identifier	//(cac:InvoiceLine | cac:CreditNoteLine)/ cac:Item/ cac:StandardItemIdentification/ cbc:ID/ @schemeID
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

8.2.2 UBL Invoice syntax elements to semantic model mapping

[EIPA]

Table 43 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 43 — 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:CreditNoteeTypeCode)	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				
/(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

UBL syntax XPath	ID	Level	Card.	Business Term
/(Invoice | CreditNote)/ cac:AdditionalDocumentReference[cbc:DocumentTypeCode = '130']/ cbc:ID	ibt-018	1	0..1	Invoiced object identifier
/(Invoice | CreditNote)/ cac:AdditionalDocumentReference[cbc:DocumentTypeCode = '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
/(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				

UBL syntax XPath	ID	Level	Card.	Business Term
/(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
/(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				

UBL syntax XPath	ID	Level	Card.	Business Term
/(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
/(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

UBL syntax XPath	ID	Level	Card.	Business Term
/(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				
/(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
/(Invoice | CreditNote)/ cac:PayeeParty	ibg-10	1	0..1	PAYEE

UBL syntax XPath	ID	Level	Card.	Business Term
/(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

UBL syntax XPath	ID	Level	Card.	Business Term
/(Invoice | CreditNote)/ cac:PaymentMeans/ cac:PayeeFinancialAccount/ cac:FinancialInstitutionBranch/ cac:Address/ cbc:CountrySubentity	ibt-173	4	0..1	Account country subdivision
/(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

UBL syntax XPath	ID	Level	Card.	Business Term
/(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'
/(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

UBL syntax XPath	ID	Level	Card.	Business Term
/(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
/(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

UBL syntax XPath	ID	Level	Card.	Business Term
/(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				
/(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

UBL syntax XPath	ID	Level	Card.	Business Term
//(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
//(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

UBL syntax XPath	ID	Level	Card.	Business Term
//(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
//(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'

UBL syntax XPath	ID	Level	Card.	Business Term
//(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
//(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				

UBL syntax XPath	ID	Level	Card.	Business Term
//(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
//(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

9   Rules

9.1   Rules for BIS Billing 3.0

[SOURCE: Peppol 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.

Table 44 lists rules for BIS Billing 3.0.

Table 44 — Rules for BIS Billing 3.0

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

ID	Rule	Severity
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
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

ID	Rule	Severity
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
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

ID	Rule	Severity
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
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

ID	Rule	Severity
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
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

119

ID	Rule	Severity
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
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

ID	Rule	Severity
SE-R-012	For domestic transactions between Swedish trading partners, credit transfer should be indicated by PaymentMeansCode="30"	warning

9.2 Model rule for PINT

[EIPA]

Some element requires cardinality alignment based on the value defined in **8.1.2**.

Nobu: Peppol BIS Billing 3.0 defines Schematron Model rules but Japanese Peppol BIS Documentation has notspecified Model rules. I think we need to define these rules at least for shared elements.

9.3 Shared rule for PINT

[SOURCE: Japanese Peppol BIS Documentation]

The rules listed in **Table 45** 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 45 — 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-089 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

ID	Rule	Severity
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-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

ID	Rule	Severity
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-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

ID	Rule	Severity
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
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

9.4   Rules for Japanese Standard Commercial Invoice (Aligned)

[SOURCE: Japanese Peppol BIS Documentation]

The rules listed in **Table 46** apply to the aligned content for Japanese Standard Commercial invoice.

Table 46 — 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

ID	Rule	Severity
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
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

10 EN16931 difference

[SOURCE: PINT DRAFT 0.06]

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 differes from the

EN16931 in the following way. All business terms that differe between the PINT and the EN belong to the aligned part of the PINT modedl to enable restricting them for EN compliant specfications.

Table 47 lists EN 16931 difference.

Table 47 — EN 16931 difference [SOURCE: PINT DRAFT 0.06]

ID	Level	Card.	BusinessTterm	Description	Semantic Datatype	Difference
ibt-168	1	0..1	Invoice issue time	The time of day when an invoice was issued	Time	Added
ibt-016	1	0..n	Despatch advice reference	An identifier of a referenced despatch advice.	Document Reference	Cardinality from 0..1
ibg-16	1	0..n	PAYMENT INSTRUCTIONS	A group of business terms providing information about the payment.	Business term Group	Cardinality from 0..1
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	Cardinality from 0..1. Definition extended.
ibt-083-1	3	0..1	Scheme identifier	The identification of the identification scheme. As example ABA	Code	Added
ibt-084-1	3	0..1	Scheme identifier	The identification of the identification scheme. As example IBAN	Code	Added
ibg-34	3	0..1	ADDRESS	The address of the financial institution or its branch that holds the payment account.	Business term Group	Added
ibt-169	4	0..1	Account address line 1	The main address line in an address.	Text	Added
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	Added
ibt-171	4	0..1	Account city	The common name of the city, town or village, where the account address is located.	Text	Added
ibt-172	4	0..1	Account post code	The identifier for an addressable group of properties according to the relevant postal service.	Text	Added
ibt-173	4	0..1	Account country subdivision	The subdivision of a country.	Text	Added
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	Added
ibt-175	4	0..1	Account country code	A code that identifies the country.	Code	Added

ID	Level	Card.	BusinessTterm	Description	Semantic Datatype	Difference
ibg-33	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
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	Cardinality to 0..n via Business term Group
ibt-178	2	0..1	Payment Instructions ID	An identifier for the payment instructions.		Added
ibt-187	2	0..1	Terms payment instructions ID	The payment instructions that apply to these payment terms.		Added
ibt-176	2	0..1	Terms amount	The payment amount that these terms apply to.	Amount	Added
ibt-177	2	0..1	Terms installment due date	The date before end of which the terms amount shall be settled.	Date	Added
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 Reference	Added
ibt-184	2	0..1	Despatch advice reference	An identifier for a referenced despatch advice.	Document Reference	Added
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.	Group	Cardinality from 1..1
ibt-166	3	0..1	Unit TAX	A TAX amount that applied to each item unit.	Amount	Added
ibt-185	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	Code	Added
ibt-186	3	0..1	TAX exemption reason code	A coded statement of the reason for why the line amount is exempted from TAX.	Text	Added

ID	Level	Card.	BusinessTterm	Description	Semantic Datatype	Difference
ibt-167	3	0..1	Tax Scheme	A code indicating the type of tax	Scheme	Added

11 Consumption tax (CT)

[SOURCE: Japanese Peppol BIS Documentation]

11.1 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.

11.2 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.

11.3 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.

11.4 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 shall be considered, i.e any difference in trailing zeros shall 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 shall result in only one CT Breakdown.

11.5 Invoice total CT amount

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

12 Rounding

12.1 Overview

[SOURCE: Japanese Peppol BIS Documentation]

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) =

TAX category taxable amount(ibt-116) × (TAX rate(ibt-119) ÷ 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 13 Calculation for details on how to calculate the different amounts.

12.2 PINT rule

[EIPA]

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
)
```

12.3 JP-PINT rule

[EIPA]

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))
)
```

13 Calculation

13.1 Calculation on line level

[EIPA]

13.1.1 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

```
Item net price(ibt-146) = Item gross price(ibt-148)  - Item price discount(ibt-147)
```

Table 48 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 48 — Example of item net price

ID	Level	Card	Business Term	Content	UBL syntax XPath
ibt-129	2	1..1	Invoiced quantity	10	cbc:InvoicedQuantity

ID	Level	Card	Business Term	Content	UBL syntax XPath
ibt-131	2	1..1	Invoice line net amount	4100	cbc:LineExtensionAmount
ibg-29	2	1..1	PRICE DETAILS		cac:Price
ibt-146	3	1..1	Item net price (3)	410	cac:Price/ cbc:PriceAmount
ibt-147	3	0..1	Item price discount (2)	40	cac:Price/ cac:AllowanceCharge[cbc:ChargeIndicator = false()]/ cbc:Amount
ibt-148	3	0..1	Item gross price (1)	450	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	C62	cac:Price/ cbc:BaseQuantity/ @unitCode

EXAMPLE: UBL example of item net price

```xml
<cbc:InvoicedQuantity unitCode="C62">10</cbc:InvoicedQuantity>
<cbc:LineExtensionAmount currencyID="JPY">4100</cbc:LineExtensionAmount>
<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

13.1.2 Invoice line net amount

[EIPA]

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 49 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 49 — 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=((Item net price÷Item price base quantity)×(Invoiced Quantity)

Table 50 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 50 — 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)	100	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()]
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

ID	Level	Card	Business Term	Content	UBL syntax XPath
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">100</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

13.1.3 Example calculation on line level (informative)

[EIPA]

Line 1

```
ibt-146 = 1.10 − 0.10 = 1.00
ibt-131 = 1.00 × (1000 ÷ 1) + 100.00 − 100.00 = 1000.00
```
Line 2

```
ibt-146 = 5.00
ibt-131 = 5.00 × (1000 ÷ 1) = 500.00
```
Line 3

```
ibt-146 = 5.00
ibt-131 = 5.00 × (500 ÷ 1) = 2500.00
```
NOTE: If ibt-149 is not specified, the base quantity for the item net amount is 1.

Table 51 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 51 — 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:Charge Indicator = false()]
ibt-136	3	1..1	Invoice line allowance amount	100.00			cac:AllowanceCharge[cbc:Charge Indicator = false()]/ cbc:Amount
ibg-28	2	0..n	INVOICE LINE CHARGES				cac:AllowanceCharge[cbc:Charge Indicator = true()]
ibt-141	3	1..1	Invoice line charge amount	100.00			cac:AllowanceCharge[cbc:Charge Indicator = 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:Charge Indicator = false()]/ cbc:Amount
ibt-148	3	0..1	Item gross price	1.10			cac:Price/ cac:AllowanceCharge[cbc:Charge Indicator = 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
ibt-152	3	0..1	Invoiced item TAX rate	25	25	12	cac:Item/ cac:ClassifiedTaxCategory/ cbc:Percent

ID	Level	Card	Business Term	Line 1	Line 2	Line 3	UBL syntax XPath
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 B**. The entire code is listed in **Annex B**.

```xml
<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>
```

13.2 Calculation of allowance/charge amount

[EIPA]

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:

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

Table 50 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 52 — 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()]

ID	Level	Card	Business Term	Content	UBL syntax XPath
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
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

ID	Level	Card	Business Term	Content	UBL syntax XPath
ibt-137	3	0..1	Invoice line allowance base amount		cac:InvoiceLine/ cac:AllowanceCharge[cbc:ChargeIndicator = false()]/ cbc:BaseAmount
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

```xml
<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 spefified 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>
```

13.3 Calculation of CT

[EIPA]

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) × (CT rate (ibt-119) ÷ 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 53 lists calculation applied to the PINT invoice for each TAX categry and rate.

Table 53 — calculations of CT Breakdown

ID	Budsiness Term	Calculation
ibt-116	TAX category taxable amount	Σ (Invoice line net amount(ibt-131)) – Document level allowance amount(ibt-092) + Document level charge amount(ibt-099)
ibt-117	TAX category tax amount	TAX category taxable amount(ibt-116) × (TAX rate(ibt-119) ÷ 100)
ibt-110	Invoice total TAX amount	Σ (TAX category tax amount(ibt-117))

This caluculation requires rounding amount of caluculated amount. Rounding is specified in clause 12 more detail.

Table 54 lists example contents of semantic elements contributing TAX breakdown and document totals.

Table 54 — Examples of content of semantic elements that contribute to calculations

ID	Level	Card	Business Term	Invoice Content	VAT Standaed (S) 10%	VAT Excempt (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				
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	0			
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
ibt-130	2	1..1	Invoiced quantity unit of measure code				C62	C62	C62

ID	Level	Card	Business Term	Invoice Content	VAT Standaed (S) 10%	VAT Excempt (E) 0%	Line 1	Line 2	Line 3
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

```xml
<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>
```

13.4 Document total

[SOURCE: Japanese Peppol BIS Documentation]

Document total caluculation is only summention, addition, and subtraction. There is no rounding.

Table 55 lists calculation applied to the PINT invoice document tatal amounts.

Table 55 — Invoice document total

ID	Budsiness Term	Calculation

ibt-106	Sum of invoice line net amounts	∑ (Invoice line net amount(ibt-131))
ibt-107	Sum of allowances on document level	∑ (Document level allowance amount(ibt-092))
ibt-108	Sum of charges on document level	∑ (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	∑ (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)

13.5 UBL syntax calculation formula for document total

[SOURCE: Japanese Peppol BIS Documentation]

The elements in **Table 56** show the legal monetary totals for an invoice or credit note.

Table 56UBL calculation formula

Element	Formula
<cbc:LineExtensionAmount>	∑ (cac:InvoiceLine/cbc:LineExtensionAmount)
<cbc:AllowanceTotalAmount>	∑ (cac:AllowanceCharge[cbc:ChargeIndicator = false()]/cbc:Amount)
<cbc:ChargeTotalAmount>	∑ (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`

13.6 Example of Tax breakdown and document total (informative)

[EIPA]

Table 57 lists example contents of semantic elements contributing TAX breakdown and document totals.

Table 57 — Examples of content of semantic elements that contribute to calculations

ID	Level	Card	Business Term	Invoice Content	VAT S 10%	VAT 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				
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-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						
ibt-116	2	1..1	TAX category taxable amount		150000	25000			
ibt-117	2	1..1	TAX category tax amount		15000	2000			

ID	Level	Card	Business Term	Invoice Content	VAT S 10%	VAT AA 8%	Line 1	Line 2	Line 3
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	1250
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 xamples of content of semantic elements that contribute to calculations

```xml
<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>
```

14 Code list and identifier

[SOURCE: PINT DRAFT 0.06]

14.1 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.

14.2 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.

14.2.1 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 58 and **Table 59** 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 58 — 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	Debit 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 59 — 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

14.2.2 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

14.2.3 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

14.2.4 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

```
EXAMPLE 1:      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
```

EXAMPLE 2:   unit of measure from Recommendation # 21, prefixed with an X

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

EXAMPLE 3:   UBL example of unit of measure

```xml
<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

14.2.5 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 list 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
```

14.2.6 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

14.2.7 Mime codes

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

Subset of IANA Media Types.

Document location   `cbc:EmbeddedDocumentBinaryObject/@mimeCode`

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

14.2.8 Code lists for identifier schemes

14.2.8.1 General

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

14.2.8.2 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.

14.2.8.3 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`

14.2.8.4 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

14.2.8.5 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

14.2.8.6 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

14.2.8.7 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.

14.3 Aligned code list

14.3.1 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.

14.3.2 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  tandard rate (tax rate 10%)
AA Lower rate (tax rate8%) 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
```

14.3.3 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.

14.3.4 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`

14.3.5 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`

15 Peppol Identifiers

[SOURCE: Japanese Peppol BIS Documentation]

15.1 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:

15.2 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.

15.3 Japanese standard invoice

In the **Table 60** 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 60 — 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

15.4 Japanese summarised invoice

In the **Table 61** 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 61 — Values tio 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

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

[SOURCE: PINT DRAFT 0.06]

16.1 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 ot the example is provides in the table and the snippet of corresponding XML UBL instance file is listed.

16.2 Party

16.2.1 Overview

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

16.2.2 Seller

Seller is mandatory information and provided in element cac:AccountingSupplierParty

16.2.3 Buyer

Buyer is mandatory information and provided in element cac:AccountingCustomerParty

16.2.4 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.

16.2.5 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 62 lists example contents of semantic elements of Seller. [EIPA]

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 contents of semantic elements of Seller [EIPA]

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

ID	Level	Business Term	Content	UBL syntax XPath
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>
```

```xml
<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>
```

16.3 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 63 lists example contents of semantic elements of delivery information. [EIPA]

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 63 — Example contents of semantic elements of delivery information [EIPA]

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
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

```xml
<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>
```

16.4 References

[SOURCE: PINT DRAFT 0.06]

16.4.1 Overview

[EIPA]

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 relationships between the invoice and the other document and events are depicted in **Figure 20**, which is Figure 14 of EN 16931-1.

Figure 20 — Invoice relations [SOURCE: EN 16931-1]

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

16.4.2 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 64 lists example contents of semantic elements of purchase order and sales order reference. [EIPA]

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 64 — Example contents of semantic elements of purchase order and sales order reference [EIPA]

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 or order and sales order and sales order reference.

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

16.4.3 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 65 lists example contents of semantic elements of buyer reference. [EIPA]

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 65 — Example contents of semantic elements of buyer reference [EIPA]

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>
```

16.4.4 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 66 lists example contents of semantic elements of invoiced object identifier. [EIPA]

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 66 — Example contents of semantic elements of invoiced object identifier [EIPA]

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

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

16.4.5 Contract reference

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

Table 67 lists example contents of semantic elements of contract reference. [EIPA]

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 67 — Example contents of semantic elements of contract reference [EIPA]

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

EXAMPLE: UBL example of contract reference

```
<cac:ContractDocumentReference>
    <cbc:ID>framework no 1</cbc:ID>
</cac:ContractDocumentReference>
```

16.4.6 Despatch and receipt advice references

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

Table 68 lists example contents of semantic elements of despatch and receipt advice reference. [EIPA]

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 68 — Example contents of semantic elements of despatch and receipt advice reference [EIPA]

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>
```

16.4.7 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 69 lists example contents of semantic elements of tender reference. [EIPA]

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 69 — Example contents of semantic elements of tender reference [EIPA]

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>
```

16.4.8 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 1: When sending the project reference, only the cbc:ID and the cbc:DocumentTypeCode are allowed in the cac:AdditionalDocumentReference element.

Table 70 lists example contents of semantic elements of project reference. [EIPA]

NOTE 2: 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 70 — Example contents of semantic elements of project reference [EIPA]

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/ @mimeCode
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 ISO/IEC 19845:2015 (UBL 2.1) has cbc:DocumentTypeCode under cac:AdditionalDocumentReference, this element is not defined in 3.4.2. Allowed value for cbc:DocumentTypeCode='130'.

16.4.9 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 71 lists example contents of semantic elements of preceding invoice reference. [EIPA]

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 71 — Example contents of semantic elements of preceding invoice reference [EIPA]

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
ibt-026	2	Preceding Invoice issue date	2017-10-20		cac:BillingReference/ cac:InvoiceDocumentReference/ cbc:IssueDate

EXAMPLE: UBL example of preceding invoice information

```xml
<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

16.5 Allowances and Charges

16.5.1 The document level

[SOURCE: Japanese Peppol BIS Docmentation]

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 72 lists example contents of semantic elements of document level allowance and charge. [EIPA]

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 72 — Example of document level allowance and charge [EIPA]

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

ID	Level	Card	Business Term	Content	UBL syntax XPath
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
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	Production error discoun	cac:AllowanceCharge[cbc:ChargeIndicator = false()]/ cbc:AllowanceChargeReason
ibt-098	2	0..1	Document level allowance reason code	65	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	20.00	cac:AllowanceCharge[cbc:ChargeIndicator = true()]/ cbc:Amount
ibt-100	2	0..1	Document level charge base amount	1000.00	cac:AllowanceCharge[cbc:ChargeIndicator = true()]/ cbc:BaseAmount
ibt-101	2	0..1	Document level charge percentage	2	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	25	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		Document level charge reason	Freight service	cac:AllowanceCharge[cbc:ChargeIndicator = true()]/ cbc:AllowanceChargeReason
ibt-105	2		Document level charge reason code	FC	cac:AllowanceCharge[cbc:ChargeIndicator = true()]/ cbc:AllowanceChargeReasonCode

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)

16.5.2 The line level

[SOURCE: Japanese Peppol BIS Docmentation]

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 73 lists example contents of semantic elements of line level allowance and charge.[EIPA]

NOTE 1:   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 73 — Example of line level allowance and charge [EIPA]

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

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

EXAMPE: 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 2:   cac:TaxCategory is not specified for allowance and charge on invoice line. cac:TaxCategory is specified for each invoice line independently. [EIPA]

16.5.3 The line level Price information

[SOURCE: Japanese Peppol BIS Docmentation]

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 74 lists example contents of semantic elements of line level price and tax. [EIPA]

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 74 — Example of line level price [EIPA]

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
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>
```

16.6 Item information

16.6.1 Item identifiers

[SOURCE: Japanese Peppol BIS Docmentation]

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 75 lists example contents of semantic elements of item information. [EIPA]

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 75 — Example of item information [EIPA]

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
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>
```

16.6.2 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 76 lists example contents of semantic elements of item information. [EIPA]

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 76 — Example of item information [EIPA]

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
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>
```

17 Interoperability

[SOURCE: PINT DRAFT 0.06]

17.1 General

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.

17.2 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.

17.3 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.

17.4 Peppol network interoperability

17.4.1 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

17.4.2 Examples

17.4.2.1 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
```

17.4.2.2 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
```

17.4.2.3 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
```

17.4.2.4 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
```

17.4.3 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.

18 Technical requirements

[SOURCE: PINT DRAFT 0.06]

18.1 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.
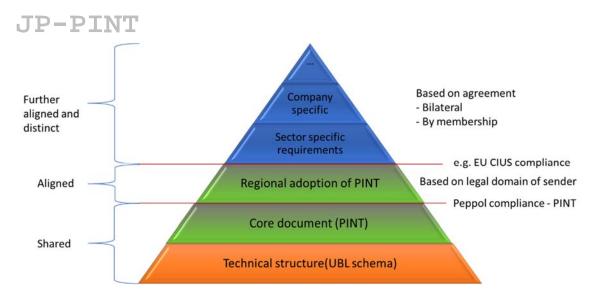
The syntax version support of the PINT is for the earliest syntax version that includes all the elements that are used for mapping the shared and aligned business terms in the PINT. An invoice domain specific specification may map distinct business terms to syntax elements that only exist in later versions 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 ISO/IEC 19845:2015 (UBL 2.1) syntax binding methodology defined in CEN/TS 16931 – part 3-1 as applicable.

18.2 Validation

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

18.2.1 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).

18.2.2 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.

18.2.3 Aligned Invoice domain rules.

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

18.2.4 Further aligned and distinct rules.

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

19 UBL schemas and namespaces

Table 77 lists namespaces. [EIPA]

Table 1 — Namespace

Document Type	UBL	namespace
380, 383	Invoce 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 Japanese standard invoice

Table A.1 lists example contents of semantic elements of Japanese standard invoice.

Table A.1 — Example of Japanese standard invoice

ID	Level	Card.	BusinessTterm	Content	VAT S 10%	VAT AA 8%	Line 1	Line 2	Section
ibt-001	1	1..1	Invoice number	000016					S
ibt-002	1	1..1	Invoice issue date	2022-03-20					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	2022-04-20					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	T1234567890123					A
ibt-032-1	2	0..1	Tax Scheme	VAT					
ibt-034	2	0..1	Seller electronic address	JP1234567890123					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

ID	Level	Card.	BusinessTterm	Content	VAT S 10%	VAT AA 8%	Line 1	Line 2	Section
ibt-040	3	1..1	Seller country code	JP					S
ibg-06	2	0..1	SELLER CONTACT						
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					S
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	JP3210987654321					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@fujiya mabsn.co.jp					S
ibg-13	1	0..1	DELIVERY INFORMATION						

ID	Level	Card.	BusinessTterm	Content	VAT S 10%	VAT AA 8%	Line 1	Line 2	Section
ibt-070	2	0..1	Deliver to party name	株式会社 藤山物産 札幌支社					S
ibt-072	2	0..1	Actual delivery date	2022-03-04					S
ibg-15	2	0..1	DELIVER TO ADDRESS						
ibt-075	3	0..1	Deliver to address line 1	北区					S
ibt-076	3	0..1	Deliver to address line 2	北十二条西 76-X					S
ibt-077	3	0..1	Deliver to city	札幌市					S
ibt-078	3	0..1	Deliver to post code	001-0012					S
ibt-079	3	0..1	Deliver to country subdivision	北海道					S
ibt-080	3	1..1	Deliver to country code	JP					S
ibg-16	1	0..n	PAYMENT INSTRUCTIONS						
ibt-178	2	0..1	Payment Instructions ID	AAA-BB-CC-123					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	1234:12:1:123456789					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

ID	Level	Card.	BusinessTterm	Content	VAT S 10%	VAT AA 8%	Line 1	Line 2	Section
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
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	105000					S
ibt-107	2	0..1	Sum of allowances on document level	700					S
ibt-108	2	0..1	Sum of charges on document level	17700					S
ibt-109	2	1..1	Invoice total amount without TAX	122000					S
ibt-110	2	0..1	Invoice total TAX amount	12200					S
ibt-112	2	1..1	Invoice total amount with TAX	134200					S
ibt-115	2	1..1	Amount due for payment	134200					S
ibg-23	1	1..n	TAX BREAKDOWN						
ibt-116	2	1..1	TAX category taxable amount		122000				A
ibt-117	2	1..1	TAX category tax amount		12200				A

178

ID	Level	Card.	BusinessTterm	Content	VAT S 10%	VAT AA 8%	Line 1	Line 2	Section
ibt-118	2	1..1	TAX category code		S				A
ibt-118-1	3	0..1	Tax Scheme		VAT				
ibt-119	2	0..1	TAX category rate		10				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
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						

179

ID	Level	Card.	BusinessTterm	Content	VAT S 10%	VAT AA 8%	Line 1	Line 2	Section
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
Key									
Section: Value of section (see **5.1**) S: Sared, A: Aligned									

EXAMPLE: UBL example of Japanese standard invoice

```xml
<?xml version="1.0" encoding="UTF-8"?>
<?xml-stylesheet type="text/xsl" href="stylesheet-ubl.xslt"?>
<Invoice xmlns="urn:oasis:names:specification:ubl:schema:xsd:Invoice-2"
xmlns:cac="urn:oasis:names:specification:ubl:schema:xsd:CommonAggregateComponents-2"
xmlns:cbc="urn:oasis:names:specification:ubl:schema:xsd:CommonBasicComponents-2"
xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
xsi:schemaLocation="urn:oasis:names:specification:ubl:schema:xsd:Invoice-2
http://docs.oasis-open.org/ubl/os-UBL-2.1/xsd/maindoc/UBL-Invoice-2.1.xsd">
    <cbc:CustomizationID>urn:peppol:pint:billing-3.0@jp:peppol-1</cbc:CustomizationID>
    <cbc:ProfileID>urn:peppol:bis:billing</cbc:ProfileID>
    <cbc:ID>000016</cbc:ID>
    <cbc:IssueDate>2022-03-04</cbc:IssueDate>
    <cbc:DueDate>2022-04-20</cbc:DueDate>
    <cbc:InvoiceTypeCode>380</cbc:InvoiceTypeCode>
    <cbc:DocumentCurrencyCode>JPY</cbc:DocumentCurrencyCode>
    <cac:InvoicePeriod>
        <cbc:DescriptionCode>3</cbc:DescriptionCode>
    </cac:InvoicePeriod>
    <cac:OrderReference>
        <cbc:ID>AA-123-AA</cbc:ID>
    </cac:OrderReference>
    <cac:AccountingSupplierParty>
        <cac:Party>
            <cbc:EndpointID schemeID="0188">JP1234567890123</cbc:EndpointID>
            <cac:PostalAddress>
                <cbc:StreetName>四谷4-29-X</cbc:StreetName>
                <cbc:AdditionalStreetName>○○商事ビル</cbc:AdditionalStreetName>
                <cbc:CityName>新宿区</cbc:CityName>
                <cbc:PostalZone>160-0044</cbc:PostalZone>
                <cbc:CountrySubentity>東京都</cbc:CountrySubentity>
                <cac:Country>
                    <cbc:IdentificationCode>JP</cbc:IdentificationCode>
                </cac:Country>
            </cac:PostalAddress>
            <cac:PartyTaxScheme>
                <cbc:CompanyID>T1234567890123</cbc:CompanyID>
                <cac:TaxScheme>
                    <cbc:ID>VAT</cbc:ID>
                </cac:TaxScheme>
            </cac:PartyTaxScheme>
```

```xml
            <cac:PartyLegalEntity>
                    <cbc:RegistrationName>株式会社 ○○商事</cbc:RegistrationName>
            </cac:PartyLegalEntity>
            <cac:Contact>
                    <cbc:Name>青木　志郎</cbc:Name>
                    <cbc:Telephone>03-3xxx-0001</cbc:Telephone>
                    <cbc:ElectronicMail>shirou_aoki@○○co.jp</cbc:ElectronicMail>
            </cac:Contact>
        </cac:Party>
</cac:AccountingSupplierParty>
<cac:AccountingCustomerParty>
    <cac:Party>
            <cbc:EndpointID schemeID="0188">JP3210987654321</cbc:EndpointID>
            <cac:PartyIdentification>
                    <cbc:ID>0000001020</cbc:ID>
            </cac:PartyIdentification>
            <cac:PartyName>
                    <cbc:Name>株式会社 藤山物産</cbc:Name>
            </cac:PartyName>
            <cac:PostalAddress>
                    <cbc:StreetName>北区</cbc:StreetName>
                    <cbc:AdditionalStreetName>北十二条西76-X</cbc:AdditionalStreetName>
                    <cbc:CityName>札幌市</cbc:CityName>
                    <cbc:PostalZone>001-0012</cbc:PostalZone>
                    <cbc:CountrySubentity>北海道</cbc:CountrySubentity>
                    <cac:Country>
                        <cbc:IdentificationCode>JP</cbc:IdentificationCode>
                    </cac:Country>
            </cac:PostalAddress>
            <cac:PartyLegalEntity>
                    <cbc:RegistrationName>株式会社 藤山物産 札幌支社</cbc:RegistrationName>
                    <cbc:CompanyID schemeID="0147">654321:000321:0147:1</cbc:CompanyID>
            </cac:PartyLegalEntity>
            <cac:Contact>
                    <cbc:Name>株式会社 藤山物産 札幌支社</cbc:Name>
                        <cbc:ElectronicMail>purchaser@fujiyamabussan.co.jp</cbc:Electr
                    onicMail>
            </cac:Contact>
        </cac:Party>
</cac:AccountingCustomerParty>
<cac:Delivery>
    <cbc:ActualDeliveryDate>2022-03-04</cbc:ActualDeliveryDate>
    <cac:DeliveryLocation>
            <cac:Address>
                    <cbc:StreetName>北海道札幌市北区</cbc:StreetName>
                    <cbc:AdditionalStreetName>北十二条西76-X</cbc:AdditionalStreetName>
                    <cbc:CityName>北海道札幌市</cbc:CityName>
                    <cbc:PostalZone>001-0012</cbc:PostalZone>
                    <cac:Country>
                        <cbc:IdentificationCode>JP</cbc:IdentificationCode>
                    </cac:Country>
            </cac:Address>
    </cac:DeliveryLocation>
    <cac:DeliveryParty>
    <cac:PartyName>
            <cbc:Name>株式会社 藤山物産 札幌支社</cbc:Name>
    </cac:PartyName>
    </cac:DeliveryParty>
</cac:Delivery>
```

```xml
<cac:PaymentMeans>
    <cbc:PaymentMeansCode name="Credit transfer">30</cbc:PaymentMeansCode>
    <cbc:PaymentID>Snippet1</cbc:PaymentID>
    <cac:PayeeFinancialAccount>
            <cbc:ID>1234:12:1:123456789</cbc:ID>
            <cbc:Name>株式会社 ○○商事</cbc:Name>
            <cac:FinancialInstitutionBranch>
                    <cbc:ID>AAA-BB-CC-123</cbc:ID>
            </cac:FinancialInstitutionBranch>            </cac:PayeeFinancialAccount>
</cac:PaymentMeans>
<cac:AllowanceCharge>
    <cbc:ChargeIndicator>false</cbc:ChargeIndicator>
    <cbc:AllowanceChargeReason>値引き</cbc:AllowanceChargeReason>
    <cbc:Amount currencyID="JPY">700</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>諸掛り</cbc:AllowanceChargeReason>
    <cbc:Amount currencyID="JPY">17700</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">12200</cbc:TaxAmount>
    <cac:TaxSubtotal>
            <cbc:TaxableAmount currencyID="JPY">122000</cbc:TaxableAmount>
            <cbc:TaxAmount currencyID="JPY">12200</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">105000</cbc:LineExtensionAmount>
    <cbc:TaxExclusiveAmount currencyID="JPY">122000</cbc:TaxExclusiveAmount>
    <cbc:TaxInclusiveAmount currencyID="JPY">134200</cbc:TaxInclusiveAmount>
    <cbc:AllowanceTotalAmount currencyID="JPY">700</cbc:AllowanceTotalAmount>
    <cbc:ChargeTotalAmount currencyID="JPY">17700</cbc:ChargeTotalAmount>
    <cbc:PayableAmount currencyID="JPY">134200</cbc:PayableAmount>
</cac:LegalMonetaryTotal>
<cac:InvoiceLine>
    <cbc:ID>1</cbc:ID>
    <cbc:InvoicedQuantity unitCode="EA">1000</cbc:InvoicedQuantity>
```

```xml
        <cbc:LineExtensionAmount currencyID="JPY">25000</cbc:LineExtensionAmount>
        <cac:AllowanceCharge>
        <cbc:ChargeIndicator>false</cbc:ChargeIndicator>
        <cbc:AllowanceChargeReason>値引き</cbc:AllowanceChargeReason>
        <cbc:Amount currencyID="JPY">5000</cbc:Amount>
        <cbc:BaseAmount currencyID="JPY">30000</cbc:BaseAmount>
        </cac:AllowanceCharge>
        <cac:Item>
                <cbc:Name>原稿用紙(A4)</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:AdditionalItemProperty>
                        <cbc:Name>数量単位</cbc:Name>
                        <cbc:Value>枚</cbc:Value>
                </cac:AdditionalItemProperty>
        </cac:Item>
        <cac:Price>
                <cbc:PriceAmount currencyID="JPY">30</cbc:PriceAmount>
                <cbc:BaseQuantity unitCode="EA">1</cbc:BaseQuantity>
        </cac:Price>
    </cac:InvoiceLine>
    <cac:InvoiceLine>
        <cbc:ID>2</cbc:ID>
        <cbc:InvoicedQuantity unitCode="EA">2</cbc:InvoicedQuantity>
        <cbc:LineExtensionAmount currencyID="JPY">80000</cbc:LineExtensionAmount>
        <cac:Item>
                <cbc:Name>回転椅子K</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:AdditionalItemProperty>
                        <cbc:Name>数量単位</cbc:Name>
                        <cbc:Value>個</cbc:Value>
                </cac:AdditionalItemProperty>
        </cac:Item>
        <cac:Price>
                <cbc:PriceAmount currencyID="JPY">40000</cbc:PriceAmount>
                <cbc:BaseQuantity unitCode="EA">1</cbc:BaseQuantity>
                <cac:AllowanceCharge>
                        <cbc:ChargeIndicator>false</cbc:ChargeIndicator>
                        <cbc:Amount currencyID="JPY">10000</cbc:Amount>
                        <cbc:BaseAmount currencyID="JPY">50000</cbc:BaseAmount>
                </cac:AllowanceCharge>
        </cac:Price>
    </cac:InvoiceLine>
</Invoice>
```

Invoice
Commercial invoice

Supplier

四谷4-29-X
○○商事ビル
160-0044 新宿区
東京都
Japan

青木 志郎
tlf: 03-3xxx-0001
shirou_aoki@zxc.co.jp

株式会社○○商事 ()
:

Tax Identification	VAT:T1234567890123
Technical Address	0188:JP1234567890123

Customer

株式会社 藤山物産
北区
北十二条西76-X
001-0012 札幌市
北海道
Japan

株式会社 藤山物産 札幌支社
tlf:
purchaser@fujiyamabussan.co.jp

株式会社 藤山物産 札幌支社 ()
0147:654321:000321:0147:1

Banking Reference	0000001020
Technical Address	0188:JP3210987654321

Metadata

Identifier	000016
Issue Date	2022-03-04
Due Date	2022-04-20
Invoice Period	- (3)
Order Reference	AA-123-AA
Currency	JPY

Totals

Tax Exclusive	122,000 JPY
Tax Inclusive	134,200 JPY
Payable	**134,200 JPY**

Delivery

Date	2022-03-04
Address	北海道札幌市北区 北十二条西76-X 001-0012 北海道札幌市 Japan

Attachments

No attachments provided.

Tax

Category	Taxable	Tax
VAT:S (10%)	122,000 JPY	12,200 JPY
Total		12,200 JPY

Payment

30		
PaymentID	Snippet1	
Account	1234:12:1:123456789 (株式会社○○商事AAA-BB-CC-123)	

Details

	諸掛			
	Charge		VAT:S (10%)	17,700 JPY
	Charge Total			**17,700 JPY**
	値引き			
	Allowance		VAT:S (10%)	-700 JPY
	Allowance Total			**-700 JPY**
1	原稿用紙(A4)	数量単位	枚	
	Price @ 1 EA			30 JPY
	Included allowance: 値引き			-5,000 JPY
	1000 EA		VAT:S (10%)	25,000 JPY
2	回転椅子K	数量単位	脚	
	Price @ 1 EA			40,000 JPY
	2 EA		VAT:S (10%)	80,000 JPY
	Line Total			**106,000 JPY**

Document: urn:oasis:names:specification:ubl:schema:xsd:Invoice-2::Invoice
Customization: urn:peppol:pint:billing-3.0図jp:peppol-1
Profile: urn:peppol:bis:billing

Annex B
(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
<?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>PO4711</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>
```

```xml
        <cbc:ID>sales slip</cbc:ID>
        <cbc:DocumentType>your sales slip</cbc:DocumentType>
        <cac:Attachment>
            <cbc:EmbeddedDocumentBinaryObject                    mimeCode="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>
                    <cbc:ID>VAT</cbc:ID>
                </cac:TaxScheme>
            </cac:PartyTaxScheme>
            <cac:PartyTaxScheme>
                <cbc:CompanyID>NL16356706</cbc:CompanyID>
                <cac:TaxScheme>
                    <cbc:ID>LOC</cbc:ID>
                </cac:TaxScheme>
            </cac:PartyTaxScheme>
            <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>
            <cac:PartyIdentification>
                <cbc:ID schemeID="0088">5790000436057</cbc:ID>
            </cac:PartyIdentification>
            <cac:PartyName>
```

```xml
            <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>
            <cbc:CountrySubentity>Jutland</cbc:CountrySubentity>
            <cac:Country>
                <cbc:IdentificationCode>DK</cbc:IdentificationCode>
            </cac:Country>
        </cac:PostalAddress>
        <cac:PartyTaxScheme>
            <cbc:CompanyID>DK16356607</cbc:CompanyID>
            <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>
    <cac:PartyName>
        <cbc:Name>Dagobert Duck</cbc:Name>
    </cac:PartyName>
    <cac:PartyLegalEntity>
        <cbc:CompanyID>DK16356608</cbc:CompanyID>
    </cac:PartyLegalEntity>
</cac:PayeeParty>
<cac:TaxRepresentativeParty>
    <cac:PartyName>
        <cbc:Name>Dick Panama</cbc:Name>
    </cac:PartyName>
    <cac:PostalAddress>
        <cbc:StreetName>Anystreet, Building 1</cbc:StreetName>
        <cbc:AdditionalStreetName>6th floor</cbc:AdditionalStreetName>
        <cbc:CityName>Anytown</cbc:CityName>
        <cbc:PostalZone>101</cbc:PostalZone>
        <cbc:CountrySubentity>Jutland</cbc:CountrySubentity>
        <cac:Country>
            <cbc:IdentificationCode>DK</cbc:IdentificationCode>
        </cac:Country>
    </cac:PostalAddress>
    <cac:PartyTaxScheme>
        <cbc:CompanyID>DK16356609</cbc:CompanyID>
        <cac:TaxScheme>
            <cbc:ID>VAT</cbc:ID>
        </cac:TaxScheme>
    </cac:PartyTaxScheme>
```

```
        </cac:TaxRepresentativeParty>
        <cac:Delivery>
            <cbc:ActualDeliveryDate>2013-04-15</cbc:ActualDeliveryDate>
            <cac:DeliveryLocation>
                <cbc:ID>5790000436068</cbc:ID>
                <cac:Address>
                    <cbc:StreetName>Deliverystreet</cbc:StreetName>
                    <cbc:AdditionalStreetName>Gate 15</cbc:AdditionalStreetName>
                    <cbc:CityName>Deliverycity</cbc:CityName>
                    <cbc:PostalZone>9000</cbc:PostalZone>
                    <cbc:CountrySubentity>Jutland</cbc:CountrySubentity>
                    <cac:Country>
                        <cbc:IdentificationCode>DK</cbc:IdentificationCode>
                    </cac:Country>
                </cac:Address>
            </cac:DeliveryLocation>
            <cac:DeliveryParty>
                <cac:PartyName>
                    <cbc:Name>Logistic service Ltd</cbc:Name>
                </cac:PartyName>
            </cac:DeliveryParty>
        </cac:Delivery>
        <cac:PaymentMeans>
            <cbc:PaymentMeansCode>49</cbc:PaymentMeansCode>
            <cbc:InstructionNote>Half prepaid</cbc:InstructionNote>
            <cbc:PaymentID>Payref1</cbc:PaymentID>
            <cac:PaymentMandate>
                <cbc:ID>123456</cbc:ID>
                <cac:PayerFinancialAccount>
                    <cbc:ID>DK1212341234123412</cbc:ID>
                </cac:PayerFinancialAccount>
            </cac:PaymentMandate>
        </cac:PaymentMeans>
        <cac:PaymentTerms>
            <cbc:Note>50% prepaid, 50% within one month</cbc:Note>
        </cac:PaymentTerms>
        <cac:AllowanceCharge>
            <cbc:ChargeIndicator>false</cbc:ChargeIndicator>
            <cbc:AllowanceChargeReasonCode>100</cbc:AllowanceChargeReasonCode>
            <cbc:AllowanceChargeReason>Loyal customer</cbc:AllowanceChargeReason>
            <cbc:MultiplierFactorNumeric>10</cbc:MultiplierFactorNumeric>
            <cbc:Amount currencyID="DKK">150.00</cbc:Amount>
            <cbc:BaseAmount currencyID="DKK">1500.00</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>
        <cac:AllowanceCharge>
            <cbc:ChargeIndicator>true</cbc:ChargeIndicator>
            <cbc:AllowanceChargeReasonCode>ABL</cbc:AllowanceChargeReasonCode>
            <cbc:AllowanceChargeReason>Packaging</cbc:AllowanceChargeReason>
            <cbc:MultiplierFactorNumeric>10</cbc:MultiplierFactorNumeric>
            <cbc:Amount currencyID="DKK">150.00</cbc:Amount>
            <cbc:BaseAmount currencyID="DKK">1500.00</cbc:BaseAmount>
            <cac:TaxCategory>
                <cbc:ID>S</cbc:ID>
```

```xml
            <cbc:Percent>25</cbc:Percent>
            <cac:TaxScheme>
                <cbc:ID>VAT</cbc:ID>
            </cac:TaxScheme>
        </cac:TaxCategory>
    </cac:AllowanceCharge>
    <cac:TaxTotal>
        <cbc:TaxAmount currencyID="DKK">675.00</cbc:TaxAmount>
        <cac:TaxSubtotal>
            <cbc:TaxableAmount currencyID="DKK">1500.00</cbc:TaxableAmount>
            <cbc:TaxAmount currencyID="DKK">375.00</cbc:TaxAmount>
            <cac:TaxCategory>
                <cbc:ID>S</cbc:ID>
                <cbc:Percent>25</cbc:Percent>
                <cac:TaxScheme>
                    <cbc:ID>VAT</cbc:ID>
                </cac:TaxScheme>
            </cac:TaxCategory>
        </cac:TaxSubtotal>
        <cac:TaxSubtotal>
            <cbc:TaxableAmount currencyID="DKK">2500.00</cbc:TaxableAmount>
            <cbc:TaxAmount currencyID="DKK">300.00</cbc:TaxAmount>
            <cac:TaxCategory>
                <cbc:ID>S</cbc:ID>
                <cbc:Percent>12</cbc:Percent>
                <cac:TaxScheme>
                    <cbc:ID>VAT</cbc:ID>
                </cac:TaxScheme>
            </cac:TaxCategory>
        </cac:TaxSubtotal>
    </cac:TaxTotal>
    <cac:TaxTotal>
        <cbc:TaxAmount currencyID="EUR">628.62</cbc:TaxAmount>
    </cac:TaxTotal>
    <cac:LegalMonetaryTotal>
        <cbc:LineExtensionAmount currencyID="DKK">4000.00</cbc:LineExtensionAmount>
        <cbc:TaxExclusiveAmount currencyID="DKK">4000.00</cbc:TaxExclusiveAmount>
        <cbc:TaxInclusiveAmount currencyID="DKK">4675.00</cbc:TaxInclusiveAmount>
        <cbc:AllowanceTotalAmount currencyID="DKK">150.00</cbc:AllowanceTotalAmount>
        <cbc:ChargeTotalAmount currencyID="DKK">150.00</cbc:ChargeTotalAmount>
        <cbc:PrepaidAmount currencyID="DKK">2337.50</cbc:PrepaidAmount>
        <cbc:PayableAmount currencyID="DKK">2337.50</cbc:PayableAmount>
    </cac:LegalMonetaryTotal>
    <cac:InvoiceLine>
        <cbc:ID>1</cbc:ID>
        <cbc:Note>first line</cbc:Note>
        <cbc:InvoicedQuantity unitCode="EA">1000</cbc:InvoicedQuantity>
        <cbc:LineExtensionAmount currencyID="DKK">1000.00</cbc:LineExtensionAmount>
        <cbc:AccountingCost>ACC7654</cbc:AccountingCost>
        <cac:InvoicePeriod>
            <cbc:StartDate>2013-03-10</cbc:StartDate>
            <cbc:EndDate>2013-04-10</cbc:EndDate>
        </cac:InvoicePeriod>
        <cac:OrderLineReference>
            <cbc:LineID>1</cbc:LineID>
        </cac:OrderLineReference>
        <cac:DocumentReference>
            <cbc:ID>Object2</cbc:ID>
        </cac:DocumentReference>
        <cac:AllowanceCharge>
```

```xml
                <cbc:ChargeIndicator>false</cbc:ChargeIndicator>
                <cbc:AllowanceChargeReasonCode>100</cbc:AllowanceChargeReasonCode>
                <cbc:AllowanceChargeReason>Loyal customer</cbc:AllowanceChargeReason>
                <cbc:MultiplierFactorNumeric>10</cbc:MultiplierFactorNumeric>
                <cbc:Amount currencyID="DKK">100.00</cbc:Amount>
                <cbc:BaseAmount currencyID="DKK">1000.00</cbc:BaseAmount>
        </cac:AllowanceCharge>
        <cac:AllowanceCharge>
                <cbc:ChargeIndicator>true</cbc:ChargeIndicator>
                <cbc:AllowanceChargeReasonCode>ABL</cbc:AllowanceChargeReasonCode>
                <cbc:AllowanceChargeReason>Packaging</cbc:AllowanceChargeReason>
                <cbc:MultiplierFactorNumeric>10</cbc:MultiplierFactorNumeric>
                <cbc:Amount currencyID="DKK">100.00</cbc:Amount>
                <cbc:BaseAmount currencyID="DKK">1000.00</cbc:BaseAmount>
        </cac:AllowanceCharge>
        <cac:Item>
                <cbc:Description>Printing paper, 2mm</cbc:Description>
                <cbc:Name>Printing paper</cbc:Name>
                <cac:BuyersItemIdentification>
                        <cbc:ID>BUY123</cbc:ID>
                </cac:BuyersItemIdentification>
                <cac:SellersItemIdentification>
                        <cbc:ID>JB007</cbc:ID>
                </cac:SellersItemIdentification>
                <cac:StandardItemIdentification>
                        <cbc:ID schemeID="0088">1234567890128</cbc:ID>
                </cac:StandardItemIdentification>
                <cac:OriginCountry>
                        <cbc:IdentificationCode>NL</cbc:IdentificationCode>
                </cac:OriginCountry>
                <cac:CommodityClassification>
                        <cbc:ItemClassificationCode
listID="ZZZ">12344321</cbc:ItemClassificationCode>
                </cac:CommodityClassification>
                <cac:ClassifiedTaxCategory>
                        <cbc:ID>S</cbc:ID>
                        <cbc:Percent>25</cbc:Percent>
                        <cac:TaxScheme>
                                <cbc:ID>VAT</cbc:ID>
                        </cac:TaxScheme>
                </cac:ClassifiedTaxCategory>
                <cac:AdditionalItemProperty>
                        <cbc:Name>Thickness</cbc:Name>
                        <cbc:Value>2 mm</cbc:Value>
                </cac:AdditionalItemProperty>
        </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:Note>second line</cbc:Note>
        <cbc:InvoicedQuantity unitCode="EA">100</cbc:InvoicedQuantity>
```

```
            <cbc:LineExtensionAmount currencyID="DKK">500.00</cbc:LineExtensionAmount>
            <cbc:AccountingCost>ACC7654</cbc:AccountingCost>
            <cac:InvoicePeriod>
                    <cbc:StartDate>2013-03-10</cbc:StartDate>
                    <cbc:EndDate>2013-04-10</cbc:EndDate>
            </cac:InvoicePeriod>
            <cac:OrderLineReference>
                    <cbc:LineID>2</cbc:LineID>
            </cac:OrderLineReference>
            <cac:DocumentReference>
                    <cbc:ID>Object2</cbc:ID>
            </cac:DocumentReference>
            <cac:Item>
                    <cbc:Description>Parker Pen, Black, model Sansa</cbc:Description>
                    <cbc:Name>Parker Pen</cbc:Name>
                    <cac:SellersItemIdentification>
                            <cbc:ID>JB008</cbc:ID>
                    </cac:SellersItemIdentification>
                    <cac:OriginCountry>
                            <cbc:IdentificationCode>NL</cbc:IdentificationCode>
                    </cac:OriginCountry>
                    <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>
                    <cac:SellersItemIdentification>
                            <cbc:ID>JB009</cbc:ID>
                    </cac:SellersItemIdentification>
                    <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>
</Invoice>
```

Bibliography

[1]   ISO #####-#, *General title — Part #: Title of part*

[2]   ISO #####-##:20##, *General title — Part ##: Title of part*