



Peppol

The future is open

PINT

Peppol international invoicing model Specification — POAC

DRAFT

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Last updated: 2020-03-03

Revision History

Nr	Date	Summary of changes	Tracking
0.01	2019-10-31	First draft	N
0.02	2019-12-20	First full draft.	N
0.03	2020-02-03	Updated based on comments on draft	N
0.04	2020-05-18	Updated based on trial application and meetings	N
0.05	2020-06-01	Various edits and additions	N
0.0.6	2020-07-02	Review draft	N

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1 Introduction

The Peppol International Invoicing Model (PINT) is a semantic data model that defines a set of business terms in an invoice to be used in an international context.

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

1.1 Objective

The objective of this specification is to define an international invoicing model that enables international exchange of electronic invoices between Peppol Authorities in different parts of the world while at the same time enabling them to implement support for their eInvoicing national 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.

1.2 Peppol BIS Billing 3.0

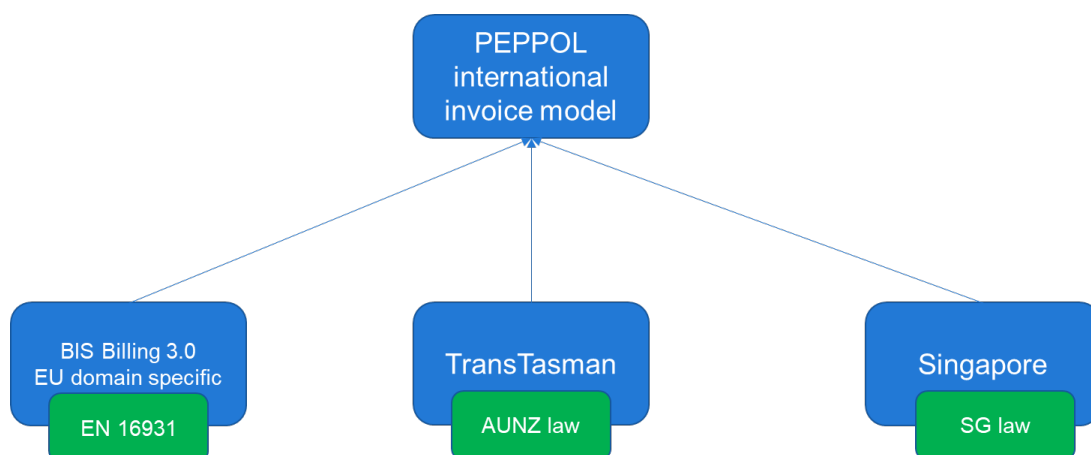
The Peppol BIS Billing 3.0 is a compliant CIUS on the EN 16931 European eInvoice standard. Consequently, those who can receive and process the Peppol BIS 3.0 are compliant to the Directive 2014/55 on eInvoicing in the European Public sector.

The EN 16931 eInvoicing standard is designed to support EN directives and legislation on invoicing, most importantly the EU Directive 112/2006 or VAT. As result the EN 16931 is in some areas too restrictive to be used by countries out side 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 out side of the EU.

1.3 Peppol International Invoice (PINT)

The design principle for the PINT is to follow the Peppol BIS Billing 3.0 as closely as possible. Where necessary the PINT will extend the semantic definition of business terms in the data model or add business terms, in order 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 specification in other countries and regions must be compliant to the PINT model.



1.4 Glossary of terms

Term	Definition
semantic data model	structured set of logically interrelated information elements
business term	label assigned to a given information element which is used as a primary reference
information element	semantic concept that can be defined independent of any representation in a syntax
electronic invoice	invoice that has been issued, transmitted, and received in a structured electronic format which allows for its automatic and electronic processing.
syntax	machine-readable language or dialect used to represent the information elements contained in an electronic document (e.g. an electronic invoice)
structured information element	information element that can be processed automatically
invoicing domain	a country or a region that share specific business and legal requirements
shared business terms	business terms which definition and rules are the same in all specifications that are compliant to the international invoicing model
aligned business terms	business terms that have a generalized definition that can be specialized (restricted) to support requirement in specific invoicing domains
distinct business terms	business terms that are added in specific invoicing domains
tax	When this term is used in business terms, rules etc. it refers to taxes that are applied to items at the time of sale, such as Value Added Tax (VAT), Goods and Service Tax (GST), Consumption tax, Sales tax.
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
identification scheme	collection of identifiers applicable for a given type of object governed under a common set of rules
compliant	some or all features of the Peppol international invoice model are used, and all rules of the Peppol international invoice model are respected
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

2 Design

To enable interoperability there is a set of information elements that are shared between all users. These information elements shall not be specialized by anyone who claims conformance to the international model.

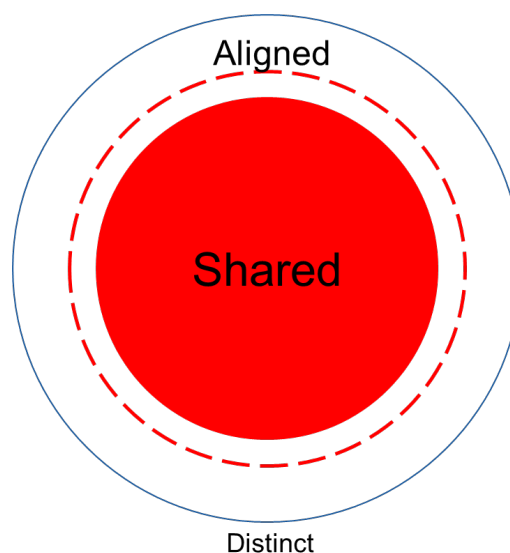
Besides the set of shared information elements, the Peppol international invoice model shall identify a set of generalized information elements that can be aligned across different domains or jurisdictions.

To provide for flexibility to support business requirements not identified in the PINT the model allows for adding distinct content.

2.1 Layers

The Peppol International model is a layered model with two main layers and an external one.

- Shared layer
- Aligned layer
- Distinct layer



2.1.1 Shared layer

The shared content 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 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 applies common rules to the content which must be followed by all.
- It is enough for basic automation
 - Reading into ERP system.
 - Booking into accounts.
 - Order to invoice matching.

2.1.1.1 Shared business terms types

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

- Invoice meta data
- Trading parties
- Items and prices.
- References.

2.1.2 Aligned layer

The aligned content of the semantic data model is defined in a generalized way allowing it to be specialized in each invoicing domain. 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.
- It can be understood in general terms by all domains.
- It contains no business rules, but rules can be added as part of the distinct specialization.
- The generalized definition of the requirements is not aimed to support automation of processing although some automation may be achieved.

2.1.2.1 Aligned business terms types

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

- Tax information.
- Payment instructions.

2.1.3 Distinct

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

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

2.1.3.1 Content that may require distinct business terms.

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

2.2 Compliance

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

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

2.2.1 Compliance of the specialized implementations.

A specialized specification that is compliant to the Peppol International Invoicing model shall only include rules that result in a document instance that is compliant with the Peppol International model when validated by the model's PINT artefacts alone. The documentation of the specification shall fulfil the following requirements.

- the specification shall clearly state what business functions and/or legal requirements it is intended to support.
- the specification shall clearly state its issuer and responsible 'governor';

- the specification shall clearly state in what way it differs from the Peppol International Invoicing model, either by documenting the difference only or by specifically pointing out what the differences are.
- any resulting invoice document instance shall be compliant to Peppol International Model.
- the specification and, when relevant, its version shall be uniquely identifiable both for referencing and for identification in processing; (specification id)
- the specification shall state its underlying specifications (the Peppol International model as well as other specifications that it may build upon);
- the syntax binding of a specification shall follow the syntax binding methodology defined in CEN/TS 16931-3-1.

2.2.2 Compliance of sending and receiving party

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

2.2.3 Compliance of an invoice document instance

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

3 Applying the PINT

It will be applied in different invoicing domains through domain specific specification that are compliant to the PINT.

A compliant invoicing domain specific specification shall contain the shared part of the PINT specification without any modifications or restrictions.

It shall also contain the aligned part of the PINT but those business terms may be restricted as defined in section 3.2 on Aligned content.

Restrictions may be of the following types.

- The generalized semantic specification of a business term can be specialized as long as that specialization falls within the general specification. As example, if a business term is defined as being TAX that can be specialized as VAT or GST since both of these are special types of taxes.
- The cardinality of the business terms can be restricted. This includes
 - Restrict optional elements to become mandatory.
 - Restrict unbounded terms to become allowed for specific number of times, e.g. once.
 -

3.1 Shared business terms

In the subchapters below you find examples of selected parts of the transaction. Please also look into the [Detailed UBL message guideline] for details on all elements and attributes, and their rules and use of code lists.

3.1.1 Shared business terms (table)

ID	BT	Desc.
ibt-001	Invoice number	A unique identification of the Invoice.
ibt-002	Invoice issue date	The date when the Invoice was issued.
ibt-003	Invoice type code	A code specifying the functional type of the Invoice.
ibt-005	Invoice currency code	The currency in which all Invoice amounts are given, except for the Total TAX amount in accounting currency.
ibt-009	Payment due date	The date when the payment is due.
ibt-010	Buyer reference	An identifier assigned by the Buyer used for internal routing purposes.
ibt-011	Project reference	The identification of the project the invoice refers to
ibt-012	Contract reference	The identification of a contract.
ibt-013	Purchase order reference	An identifier of a referenced purchase order, issued by the Buyer.
ibt-014	Sales order reference	An identifier of a referenced sales order issued by the Seller.
ibt-015	Receiving advice reference	An identifier of a referenced receiving advice.
ibt-016	Despatch advice reference	An identifier of a referenced despatch advice.
ibt-017	Tender or lot reference	The identification of the call for tender or lot the invoice relates to.
ibt-017	Invoiced object identifier	An identifier for an object on which the invoice is based, given by the Seller.
ibt-017-1	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.
ibt-019	Buyer accounting reference	A textual value that specifies where to book the relevant data into the Buyer's financial accounts.
ibt-020	Payment terms	A textual description of the payment terms that apply to the amount due for payment (Including description of possible penalties).
ibg-01	INVOICE NOTE	A group of business terms providing textual notes that are relevant for the invoice, together with an indication of the note subject.
ibt-021	Invoice note subject code	The subject of the textual note in EN BT-22.
ibt-022	Invoice note	A textual note that gives unstructured information that is relevant to the Invoice as a whole.
ibg-02	PROCESS CONTROL	A group of business terms providing information on the business process and rules applicable to the Invoice document.
ibt-023	Business process type	Identifies the business process context in which the transaction appears, to enable the Buyer to process the Invoice in an appropriate way.
ibt-024	Specification identifier	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.
ibg-03	PRECEDING INVOICE REFERENCE	<i>A group of business terms providing information on one or more preceding Invoices.</i>
ibt-025	Preceding Invoice reference	The identification of an Invoice that was previously sent by the Seller.

ID	BT	Desc.
ibt-026	Preceding Invoice issue date	The date when the Preceding Invoice was issued.
ibg-04	SELLER	A group of business terms providing information about the Seller.
ibg-05	SELLER POSTAL ADDRESS	A group of business terms providing information about the address of the Seller.
ibt-027	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.
ibt-028	Seller trading name	A name by which the Seller is known, other than Seller name (also known as Business name).
ibt-029	Seller identifier	An identification of the Seller.
ibt-29-1	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.
ibt-030	Seller legal registration identifier	An identifier issued by an official registrar that identifies the Seller as a legal entity or person.
ibt-30-1	Scheme identifier	If used, the identification scheme shall be chosen from the entries of the list published by the ISO/IEC 6523 maintenance agency.
ibt-033	Seller additional legal information	Additional legal information relevant for the Seller.
ibt-034	Seller electronic address	Identifies the Seller's electronic address to which the application level response to the invoice may be delivered.
ibt-34-1	Scheme identifier	The scheme identifier shall be chosen from a list to be maintained by the Connecting Europe Facility.
ibt-035	Seller address line 1	The main address line in an address.
ibt-036	Seller address line 2	An additional address line in an address that can be used to give further details supplementing the main line.
ibt-162	Seller address line 3	An additional address line in an address that can be used to give further details supplementing the main line.
ibt-037	Seller city	The common name of the city, town or village, where the Seller address is located.
ibt-038	Seller post code	The identifier for an addressable group of properties according to the relevant postal service.
ibt-039	Seller country subdivision	The subdivision of a country.
ibt-040	Seller country code	A code that identifies the country.
ibg-06	SELLER CONTACT	A group of business terms providing contact information about the Seller.
ibt-041	Seller contact point	A contact point for a legal entity or person.
ibt-042	Seller contact telephone number	A phone number for the contact point.
ibt-043	Seller contact email address	An e-mail address for the contact point.
ibg-07	BUYER	A group of business terms providing information about the Buyer.
ibt-044	Buyer name	The full name of the Buyer.
ibt-045	Buyer trading name	A name by which the Buyer is known, other than Buyer name (also known as Business name).
ibt-046	Buyer identifier	An identifier of the Buyer.
ibt-46-1	Scheme identifier	If used, the identification scheme shall be chosen from the entries of the list published by the ISO/IEC 6523 maintenance agency.

ID	BT	Desc.
ibt-047	Buyer legal registration identifier	An identifier issued by an official registrar that identifies the Buyer as a legal entity or person.
ibt-47-1	Scheme identifier	If used, the identification scheme shall be chosen from the entries of the list published by the ISO/IEC 6523 maintenance agency.
ibt-049	Buyer electronic address	Identifies the Buyer's electronic address to which the invoice is delivered.
ibt-49-1	Scheme identifier	The scheme identifier shall be chosen from a list to be maintained by the Connecting Europe Facility.
ibg-08	BUYER POSTAL ADDRESS	A group of business terms providing information about the postal address for the Buyer.
ibt-050	Buyer address line 1	The main address line in an address.
ibt-051	Buyer address line 2	An additional address line in an address that can be used to give further details supplementing the main line.
ibt-163	Buyer address line 3	An additional address line in an address that can be used to give further details supplementing the main line.
ibt-052	Buyer city	The common name of the city, town or village, where the Buyer's address is located.
ibt-053	Buyer post code	The identifier for an addressable group of properties according to the relevant postal service.
ibt-054	Buyer country subdivision	The subdivision of a country.
ibt-055	Buyer country code	A code that identifies the country.
ibg-09	BUYER CONTACT	A group of business terms providing contact information relevant for the Buyer.
ibt-056	Buyer contact point	A contact point for a legal entity or person.
ibt-057	Buyer contact telephone number	A phone number for the contact point.
ibt-058	Buyer contact email address	An e-mail address for the contact point.
ibg-10	PAYEE	A group of business terms providing information about the Payee, i.e. the role that receives the payment.
ibt-059	Payee name	The name of the Payee.
ibt-060	Payee identifier	An identifier for the Payee.
ibt-60-1	Scheme identifier	If used, the identification scheme shall be chosen from the entries of the list published by the ISO/IEC 6523 maintenance agency.
ibt-061	Payee legal registration identifier	An identifier issued by an official registrar that identifies the Payee as a legal entity or person.
ibt-61-1	Scheme identifier	If used, the identification scheme shall be chosen from the entries of the list published by the ISO/IEC 6523 maintenance agency.
ibg-11	SELLER TAX REPRESENTATIVE PARTY	A group of business terms providing information about the Seller's tax representative.
ibt-062	Seller tax representative name	The full name of the Seller's tax representative party.
ibg-12	SELLER TAX REPRESENTATIVE POSTAL ADDRESS	A group of business terms providing information about the postal address for the tax representative party.
ibt-064	Tax representative address line 1	The main address line in an address.
ibt-065	Tax representative address line 2	An additional address line in an address that can be used to give further details supplementing the main line.

ID	BT	Desc.
ibt-164	Tax representative address line 3	An additional address line in an address that can be used to give further details supplementing the main line.
ibt-066	Tax representative city	The common name of the city, town or village, where the tax representative address is located.
ibt-067	Tax representative post code	The identifier for an addressable group of properties according to the relevant postal service.
ibt-068	Tax representative country subdivision	The subdivision of a country.
ibt-069	Tax representative country code	A code that identifies the country.
ibg-13	DELIVERY INFORMATION	A group of business terms providing information about where and when the goods and services invoiced are delivered.
ibt-070	Deliver to party name	The name of the party to which the goods and services are delivered.
ibt-071	Deliver to location identifier	An identifier for the location at which the goods and services are delivered.
ibt-71-1	Scheme identifier	If used, the identification scheme shall be chosen from the entries of the list published by the ISO/IEC 6523 maintenance agency.
ibt-072	Actual delivery date	the date on which the supply of goods or services was made or completed.
ibg-14	INVOICING PERIOD	A group of business terms providing information on the invoice period.
ibt-073	Invoicing period start date	The date when the Invoice period starts.
ibt-074	Invoicing period end date	The date when the Invoice period ends.
ibg-15	DELIVER TO ADDRESS	A group of business terms providing information about the address to which goods and services invoiced were or are delivered.
ibt-075	Deliver to address line 1	The main address line in an address.
ibt-076	Deliver to address line 2	An additional address line in an address that can be used to give further details supplementing the main line.
ibt-165	Deliver to address line 3	An additional address line in an address that can be used to give further details supplementing the main line.
ibt-077	Deliver to city	The common name of the city, town or village, where the deliver to address is located.
ibt-078	Deliver to post code	The identifier for an addressable group of properties according to the relevant postal service.
ibt-079	Deliver to country subdivision	The subdivision of a country.
ibt-080	Deliver to country code	A code that identifies the country.
ibg-16	PAYMENT INSTRUCTIONS	A group of business terms providing information about the payment.
ibt-081	Payment means type code	The means, expressed as code, for how a payment is expected to be or has been settled.
ibg-17	CREDIT TRANSFER	A group of business terms to specify credit transfer payments.
	Branch identifier	
	Address	
ibg-18	PAYMENT CARD INFORMATION	A group of business terms providing information about card used for payment contemporaneous with invoice issuance.
ibg-19	DIRECT DEBIT	A group of business terms to specify a direct debit.

ID	BT	Desc.
ibg-20	DOCUMENT LEVEL ALLOWANCES	A group of business terms providing information about allowances applicable to the Invoice as a whole.
ibt-092	Document level allowance amount	The amount of an allowance, without TAX.
ibt-093	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.
ibt-094	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.
ibt-097	Document level allowance reason	The reason for the document level allowance, expressed as text.
ibt-098	Document level allowance reason code	The reason for the document level allowance, expressed as a code.
ibg-21	DOCUMENT LEVEL CHARGES	A group of business terms providing information about charges and taxes other than TAX, applicable to the Invoice as a whole.
ibt-099	Document level charge amount	The amount of a charge, without TAX.
ibt-100	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.
ibt-101	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.
ibt-104	Document level charge reason	The reason for the document level charge, expressed as text.
ibt-105	Document level charge reason code	The reason for the document level charge, expressed as a code.
ibg-22	DOCUMENT TOTALS	A group of business terms providing the monetary totals for the Invoice.
ibt-106	Sum of Invoice line net amount	Sum of all Invoice line net amounts in the Invoice.
ibt-107	Sum of allowances on document level	Sum of all allowances on document level in the Invoice.
ibt-108	Sum of charges on document level	Sum of all charges on document level in the Invoice.
ibt-109	Invoice total amount without TAX	The total amount of the Invoice without TAX.
ibt-110	Invoice total TAX amount	The total TAX amount for the Invoice.
ibt-112	Invoice total amount with TAX	The total amount of the Invoice with tax.
ibt-113	Paid amount	The sum of amounts which have been paid in advance.
ibt-114	Rounding amount	The amount to be added to the invoice total to round the amount to be paid.
ibt-115	Amount due for payment	The outstanding amount that is requested to be paid.
ibg-23	TAX BREAKDOWN	A group of business terms providing information about TAX breakdown by different categories, rates and exemption reasons
ibg-24	ADDITIONAL SUPPORTING DOCUMENTS	A group of business terms providing information about additional supporting documents substantiating the claims made in the Invoice.
ibt-122	Supporting document reference	An identifier of the supporting document.
ibt-123	Supporting document description	A description of the supporting document.
ibt-124	External document location	The URL (Uniform Resource Locator) that identifies where the external document is located.

ID	BT	Desc.
ibt-125	Attached document	An attached document embedded as binary object or sent together with the invoice.
ibt-125-1	Attached document Mime code	Allowed mime codes: - application/pdf - image/png - image/jpeg - text/csv - application/vnd.openxmlformats-officedocument.spreadsheetml.sheet - application/vnd.oasis.opendocument.spreadsheet
ibt-125-2	Attached document Filename	
ibg-25	INVOICE LINE	A group of business terms providing information on individual Invoice lines.
ibt-126	Invoice line identifier	A unique identifier for the individual line within the Invoice.
ibt-127	Invoice line note	A textual note that gives unstructured information that is relevant to the Invoice line.
ibt-128	Invoice line object identifier	An identifier for an object on which the invoice line is based, given by the Seller.
ibt-128-1	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.
ibt-129	Invoiced quantity	The quantity of items (goods or services) that is charged in the Invoice line.
ibt-130	Invoiced quantity unit of measure code	The unit of measure that applies to the invoiced quantity.
ibt-131	Invoice line net amount	The total amount of the Invoice line.
ibt-132	Referenced purchase order line reference	An identifier for a referenced line within a purchase order, issued by the Buyer.
ibt-133	Invoice line Buyer accounting reference	A textual value that specifies where to book the relevant data into the Buyer's financial accounts.
ibg-26	INVOICE LINE PERIOD	A group of business terms providing information about the period relevant for the Invoice line.
ibt-134	Invoice line period start date	The date when the Invoice period for this Invoice line starts.
ibt-135	Invoice line period end date	The date when the Invoice period for this Invoice line ends.
ibg-27	INVOICE LINE ALLOWANCES	A group of business terms providing information about allowances applicable to the individual Invoice line.
ibt-136	Invoice line allowance amount	The amount of an allowance, without TAX.
ibt-137	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.
ibt-138	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.
ibt-139	Invoice line allowance reason	The reason for the Invoice line allowance, expressed as text.
ibt-140	Invoice line allowance reason code	The reason for the Invoice line allowance, expressed as a code.
ibg-28	INVOICE LINE CHARGES	A group of business terms providing information about charges and taxes other than TAX applicable to the individual Invoice line.
ibt-141	Invoice line charge amount	The amount of a charge, without TAX.
ibt-142	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.

ID	BT	Desc.
ibt-143	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.
ibt-144	Invoice line charge reason	The reason for the Invoice line charge, expressed as text.
ibt-145	Invoice line charge reason code	The reason for the Invoice line charge, expressed as a code.
ibg-29	PRICE DETAILS	A group of business terms providing information about the price applied for the goods and services invoiced on the Invoice line.
ibt-146	Item net price	The price of an item, exclusive of TAX, after subtracting item price discount.
ibt-147	Item price discount	The total discount subtracted from the Item gross price to calculate the Item net price.
ibt-148	Item gross price	The unit price, exclusive of TAX, before subtracting Item price discount.
ibt-149	Item price base quantity	The number of item units to which the price applies.
ibt-150	Item price base quantity unit of measure code	The unit of measure that applies to the Item price base quantity.
ibg-30	LINE TAX INFORMATION	A group of business terms providing information about the TAX applicable for the goods and services invoiced on the Invoice line.
ibg-31	ITEM INFORMATION	A group of business terms providing information about the goods and services invoiced.
ibt-153	Item name	A name for an item.
ibt-154	Item description	A description for an item.
ibt-155	Item Seller's identifier	An identifier, assigned by the Seller, for the item.
ibt-156	Item Buyer's identifier	An identifier, assigned by the Buyer, for the item.
ibt-157	Item standard identifier	An item identifier based on a registered scheme.
ibt-157-1	Scheme identifier	The identification scheme shall be identified from the entries of the list published by the ISO/IEC 6523 maintenance agency.
ibt-158	Item classification identifier	A code for classifying the item by its type or nature.
ibt-158-1	Scheme identifier	The identification scheme shall be chosen from the entries in UNTDID 7143 [6].
ibt-158-2	Scheme version identifier	
ibt-159	Item country of origin	The code identifying the country from which the item originates.
ibg-32	ITEM ATTRIBUTES	A group of business terms providing information about properties of the goods and services invoiced.
ibt-160	Item attribute name	The name of the attribute or property of the item.
ibt-161	Item attribute value	The value of the attribute or property of the item.

3.1.2 Parties

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

3.1.2.1 Seller (AccountingSupplierParty)

Seller is mandatory information and provided in element cac:AccountingSupplierParty

3.1.2.2 Buyer (AccountingCustomerParty)

Buyer is mandatory information and provided in element cac:AccountingCustomerParty

3.1.2.3 Payment receiver (PayeeParty)

Payment receiver 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.

3.1.2.4 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.

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

3.1.3 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.

UBL example of delivery information

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

3.1.4 References

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

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

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

3.1.4.1 Purchase order and sales order reference

The purchase order is conditional. If order reference exist, use that, else use Buyer reference (see Buyer reference).

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.

UBL example of order and sales order reference.

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

3.1.4.2 Purchase order reference

3.1.4.3 Sales order reference

3.1.4.4 Buyer reference

The buyer reference, known as Your ref, is conditional. An invoice shall have either 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.

UBL example of buyer reference

```
<cbc:BuyerReference>0150abc</cbc:BuyerReference>
```

3.1.4.5 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

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

3.1.4.6 Contract reference

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

UBL example of contract reference

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

3.1.4.7 Despatch and receipt advice references

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

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>
```

3.1.4.8 Despatch advice

3.1.4.9 Receipt advice

3.1.4.10 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.

UBL example of tender reference

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

3.1.4.11 Project reference

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

NOTE

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

UBL example of project reference in an invoice

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

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

3.1.4.12 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 BG-3 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 (BG-14), as necessary combined with a clarifying invoice note (BT-22), may instead be given at document level.

UBL example of preceding invoice information

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

The identifier is mandatory if `cac:BillingReference` is provided

Issue date shall be filled if the invoice reference is not unique

Repeat the `cac:BillingReference` to add several preceding invoice references

3.1.5 Allowances and Charges

The Invoice and credit note transactions has elements for Allowance/charge on 3 levels.

The element `cac:AllowanceCharge` with sub element `cbc:ChargeIndicator` indicates whether the instance is a charge (true) or an allowance (false).

The header level

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

- Several allowances and charges may be supplied
- Specification of VAT 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

The line level

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

- Several allowances and charges may be supplied
- Specification of VAT for allowances and charges shall not be specified, as the VAT 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 taken into account, subtracted or added, when calculating the line extension amount . These line level allowances and charges shall not be calculated into the header level elements.

The line level Price element

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 VAT 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

UBL example of Allowances and Charges on the document level

```
<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>
```

```
<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>
```

ChargeIndicator = true to indicate a charge

ChargeIndicator = false to indicate an allowance

Base amount, to be used with the percentage to calculate the amount

Charge percentage

Amount=Base amount×(Percentage÷100)

UBL example of Allowances and Charges on invoice line

```
<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>
<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>
```

3.1.6 Calculation

The following calculation is applied to the PINT invoice

BT-106	Sum of invoice line net amounts	\sum (BT-131: Invoice line net amount)
BT-107	Sum of allowances on document level	\sum (BT-92: Document level allowance amount)
BT-108	Sum of charges on document level	\sum (BT-99: Document level charge amount)
BT-109	Invoice total amount without TAX	BT-106: Sum of invoice line net amounts – BT-107: Sum of allowances on document level + BT-108: Sum of charges on document level
BT-110	Invoice total TAX amount	\sum (BT-117: TAX category tax amount)
BT-112	Invoice total amount with TAX	BT-109: Invoice total amount without TAX + BT-110 Invoice total TAX amount
BT-115	Amount due for payment	BT-112: Invoice total amount with TAX – BT-113: Paid amount + BT-114: Rounding amount

3.1.6.1 Rounding

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.

3.1.7 Item information

3.1.7.1 Item identifiers

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

UBL example of item identifiers

```
<cac:Item>

  <!-- Code omitted for clarity -->
  <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 -->
```

3.1.7.2 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.

UBL example of using CPV

```
<cac:CommodityClassification>
  <cbc:ItemClassificationCode listID="STI">09348023</cbc:ItemClassificationCode>
</cac:CommodityClassification>
```

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

UBL example of UNSPSC

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

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. NOTE, in previous versions code MP was used as temporary workaround to identify UNSPSC. In fall release 2019 it is replaced with the new 7143 code TST that is specific for UNSPSC.

3.1.7.2.1 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 (BT-158) for this purpose, with the code "HS" as list identifier.

UBL example of Combined nomenclature information

```
<cac:CommodityClassification>
  <cbc:ItemClassificationCode listID="HS">080110</cbc:ItemClassificationCode>
</cac:CommodityClassification>
```

3.1.7.3 Price information

An invoice 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 (BT-146).

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>
```

Item gross price

Item price discount

Item price base quantity

Item net price, must be equal to Item Gross price - item price discount (if these elements are used)

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>
```

3.2 Aligned business terms

Aligned business terms are defined in general terms and may be specialised in a invoice domain specific specification by restricting their definitions.

Restrictions may be of the following types.

- The generalized semantic specification of a business term can be specialized as long as that specialization falls within the general specification. As example, if a business term is defined as being TAX then that can be specialized as VAT, GST, sales tax since all of these are special types of taxes.
- The cardinality of the business terms can be restricted. This includes.
 - o Make an optional business term a mandatory one ($0..x \rightarrow 1..x$).
 - o Decrease the number of repetitions allowed for a business term. ($x..n \rightarrow x..1$).
 - o Mark a optional business terms not to be used ($0..x \rightarrow 0..0$).
- Add synonyms (in English or in other languages).
- 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).
- Modify code list
 - o Remove one of multiple defined code lists allowed for a code element.
 - o Mark some defined code values as not allowed.
 - o Apply a new code list if non is defined.
- Add new aligned business terms if that rules does not conflict with an exiting rule on a shared business term.
- Make an existing business rule on an aligned busines terms more restrictive.
- Restrict text or byte array length.
- Require a defined structured for values.
- Restrict the number of allowed fraction digits.

3.2.1 Aligned business terms (table)

The following table shows the business terms that may be restricted in the PINT data model in order to support invoice domain specific requirements.

The right column "EN diff" marks those aligned elements that are different from the European invoicing standard EN16931-1/2017.

ID	BT	Desc.	EN diff
ibt-006	Tax accounting currency.	The currency used for {tax} accounting and reporting purposes as accepted or required in the country of the Seller.	
ibt-007	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.	
ibt-008	TAX point date code	The code of the date when the TAX becomes accountable for the Seller and for the Buyer.	
ibt-175	Terms payment means ID	The payment means that apply to these payment terms.	Added
ibt-176	Terms amount	The payment amount that these terms apply to	Added
ibt-177	Terms installment due data	The date when the terms amount shall be settled.	Added
ibt-031	Seller TAX identifier	The Seller's TAX identifier (also known as Seller TAX identification number).	
ibt-032	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.	
ibt-048	Buyer TAX identifier	The Buyer's TAX identifier (also known as Buyer TAX identification number).	
ibt-062	Seller tax representative name	The full name of the Seller's tax representative party.	
ibt-063	Seller tax representative TAX identifier	The TAX identifier of the Seller's tax representative party.	
ibt-178	Payment terms id	An identifier for the payment terms	Added
ibt-081	Payment means type code	The means, expressed as code, for how a payment is expected to be or has been settled.	
ibt-083	Remittance information	A textual value used for payment routing or to establish a link between the payment and the Invoice.	Crd from 0..1. Def extended.
ibt-083-1	Scheme identifier	The identification of the identification scheme. As example ABA	Added
ibt-084-1	Scheme identifier	The identification of the identification scheme. As example IBAN	Added
ibt-169	Account address line 1	The main address line in an address.	Added

ibt-170	Account address line 2	An additional address line in an address that can be used to give further details supplementing the main line.	Added
ibt-171	Account city	The common name of the city, town or village, where the account address is located.	Added
ibt-172	Account post code	The identifier for an addressable group of properties according to the relevant postal service.	Added
ibt-173	Account country subdivision	The subdivision of a country.	Added
ibt-174	Account address line 3	An additional address line in an address that can be used to give further details supplementing the main line.	Added
ibt-175	Account country code	A code that identifies the country.	Added
ibt-090	Bank assigned creditor identifier	Unique banking reference identifier of the Payee or Seller assigned by the Payee or Seller bank.	
ibt-095	Document level allowance TAX category code	A coded identification of what TAX category applies to the document level allowance.	
ibt-096	Document level allowance TAX rate	The TAX rate, represented as percentage that applies to the document level allowance.	
ibt-102	Document level charge TAX category code	A coded identification of what TAX category applies to the document level charge.	
ibt-103	Document level charge TAX rate	The TAX rate, represented as percentage that applies to the document level charge.	
ibt-111	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.	
ibt-116	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).	
ibt-117	TAX category tax amount	The total TAX amount for a given TAX category.	
ibt-118	TAX category code	Coded identification of a TAX category.	
ibt-119	TAX category rate	The TAX rate, represented as percentage that applies for the relevant TAX category.	
ibt-120	TAX exemption reason text	A textual statement of the reason why the amount is exempted from TAX or why no TAX is being charged	

ibt-121	TAX exemption reason code	A coded statement of the reason for why the amount is exempted from TAX.	
ibg-30	LINE TAX INFORMATION	A group of business terms providing information about the TAX applicable for the goods and services invoiced on the Invoice line.	Crđ from 1..1
ibt-151	Invoiced item TAX category code	The TAX category code for the invoiced item.	
ibt-152	Invoiced item TAX rate	The TAX rate, represented as percentage that applies to the invoiced item.	
ibt-166	Unit TAX	A TAX amount that applied to each item unit.	Added
ibt-167	Tax Scheme	A code indicating the type of tax	Added

The application of aligned business terms may vary depending on the use case that is being supported. To foster alignment of support for identical or similar business cases please refer to the annexed guideline.

3.3 Distinct business terms

An invoice domain specific specification may contain additional business terms. These business terms are considered to be distinctly for that invoicing domain and are expected to be ignored by recipients who are outside of that invoicing domain. The use of distinct business terms differs from common extension methodologies in the way that it only involves adding new business terms that are in addition to the shared and aligned business terms. The use of distinct business terms does not allow for extending the specification of shared or aligned business terms.

Distinct business terms may include associated code lists and rules but the application of those codes and rules may not in anyway interfere with the application of the shared and aligned business terms.

- Allowed at the first level, after point
- They are not processed by the receiver unless there is a bilateral agreement or by membership.

4 Interoperability

The premises for global interoperability are:

- A receiving party that can receive and process a document that is based on a given specification can also receive and process any document that is based on a restricted version of that specification.
- A sending party needs to comply to legal requirement of the country where he is 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 he is using. When receiving the incoming message, the receiver bases his validation on the specification identifier in the message. If he 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.

4.1 Sending an invoice

A sender who is sending a PINT compliant invoice will prepare that invoice according to the invoice specification that complies with legal requirements and conventions in his 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 his 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 his invoice domain or are in other invoice domain. Consequently the sender does not need to know the invoice domain of the receiver.

The senders expectations towards the receiver are the following:

If the sender is aware (e.g. through the lookup of his receiving capabilities) that the receiver is capable of processing according to the invoice domain specific specification that the invoice follows he 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 invoice domain specific specification that the invoice follows, or is not aware of what the receivers receiving capabilities are other than that the receiver is PINT compliant then the sender can expect the receiver to process as follows.

- Shared business term can be expected to be processed exactly as defined in the PINT.
- Aligned business terms can not be expected to process and then only according to their generalized definitions in the PINT.
- Distinct content can be expected to be ignored.

4.2 Receiving an invoice

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

If that customization identifier is for the same invoicing domain as the receivers he 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 the receivers he 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.

4.3 Peppol network interoperability

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:

<code>pint</code>	is the identifier for the international invoicing model.
<code>#compliant#</code>	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.
<code>specialization</code>	identifies a specialization that has been applied as an 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`

4.3.1 Examples

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

4.3.1.1 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`

4.3.1.2 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`

The PINT compliant specification ID will be:

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

4.3.1.3 AUNZ

The AUNZ invoice specification is a compliant specialization of the international invoicing model but it does not comply to the EN 16931 European invoicing standard. The relevant identifiers are as follows

Current AUNZ Billing 3.0 specification ID:

```
urn:fdc:peppol.eu:2017:poacc:billing:international:sg:3
```

The full specification identifier in the invoice instance is thus:

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

4.3.2 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 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
```

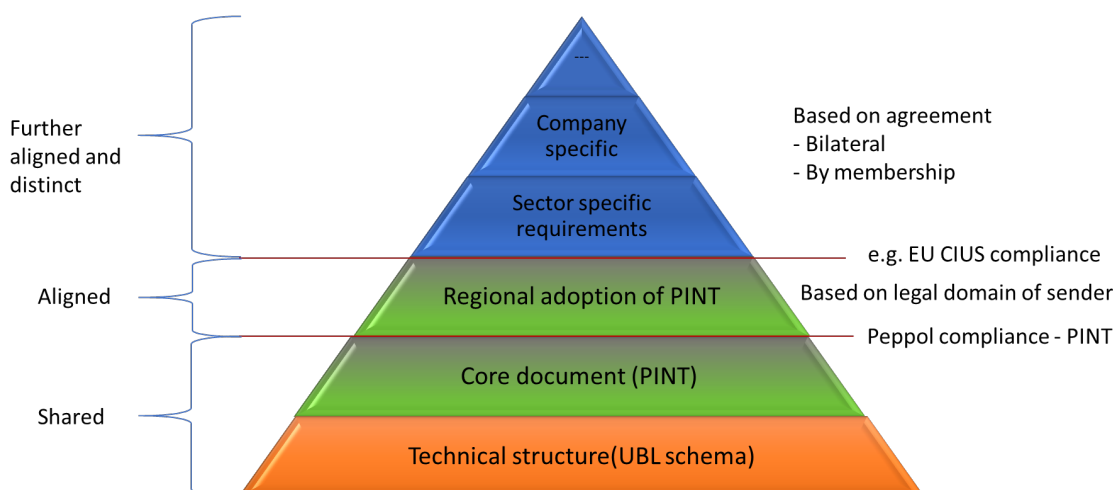
```
urn:peppol.org:pint:3.0#compliant#aunz:billing:3.0
```

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

5 Technical requirements

5.1 Validation

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



5.1.1 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).

5.1.2 PINT validation

The PINT validation only applies the specification and rules that are defined for its shared 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.

5.1.3 Aligned Invoice domain rules

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

5.1.4 Further aligned and distinct rules.

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

5.2 Syntax binding

The PINT is implemented through the Oasis UBL syntax using document type Invoice and document type Credit Note depending on the business 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 a invoice domain specification that uses an earlier UBL version will nevertheless accept an invoice that uses a later UBL version but ignore any distinct business terms including those that may use syntax element only existing in the later version.

The Peppol international invoicing model mapping to the UBL syntax is based on version 2.1. The mapping follows the UBL 2.1 syntax binding methodology defined in EN 169312 – part 3 as applicable.

6 Code lists and identifiers

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 have been established.

6.1.1 Shared code lists

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

6.1.1.1 Country code

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

Document location	cac:CountryCode/cbc:IdentificationCode
	cac:OriginCountry/cbc:IdentificationCode
Source codelist	ISO 3166-1

6.1.1.2 Currency code

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

Document location	cbc:*/@currencyID
Source codelist	ISO 4217:2015

6.1.1.3 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 necessary provide a function for clarification of codes when invoices are visualised.

Codes for unit of packaging from UNECE Recommendation No. 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 No. 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 codelist	UN/ECE Recommendation 20, Revision 11 (2015)

Unit of measure in an invoice allows the use of codes from UNECE Recommendation No. 20 (version 11e), as well as codes from UNECE Recommendation No. 21 prefixed with an X. Please

Examples of unit of measure from Recommendation No. 20

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

Examples of unit of measure from Recommendation No. 21, prefixed with an X

Code	Name
XBG	Bag
XBX	Box
XCT	Carton

XCY Cylinder
 XBA Barrel
 XPK Package
 XPX Pallet
 XRL Reel
 XSA Sack
 XST Sheet

UBL example of unit of measure

```

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

Code H87 from Recommendation no. 20

Code PX, prefixed with an X from Recommendation no. 21

6.1.1.4 Allowance reason codes

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

Document location

cbc:AllowanceChargeReasonCode[cbc:ChargeIndicat
or=false]

Source codelist

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

Valid values are listed in the table below:

Code	Description
41	Bonus for works ahead of schedule
42	Other bonus
60	Manufacturer's consumer discount
62	Due to military status
63	Due to work accident
64	Special agreement
65	Production error discount
66	New outlet discount
67	Sample discount
68	End-of-range discount
70	Incoterm discount
71	Point of sales threshold allowance
88	Material surcharge/deduction
95	Discount
100	Special rebate
102	Fixed long term
103	Temporary
104	Standard

105 Yearly turnover

6.1.1.5 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 codelist

UN/CEFACT code list 7161, D.16B

6.1.1.6 Document type

UNTDID 1001 — Document type.

Document location

cbc:CreditNoteTypeCode

Source codelist

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.

Code	Name	Description	Synonym with
380	Commercial invoice	Document/message claiming payment for goods or services supplied under conditions agreed between seller and buyer.	
393	Factored invoice	Invoice assigned to a third party for collection.	380
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
80	Debit note related to goods or services	Debit information related to a transaction for goods or services to the relevant party.	380
84	Debit note related to financial adjustments	Document/message for providing debit information related to financial adjustments to the relevant party.	380
395	Consignment invoice	Commercial invoice that covers a transaction other than one involving a sale.	380
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
623	Forwarder's invoice	Invoice issued by a freight forwarder specifying services rendered and costs incurred and claiming payment therefore.	380
780	Freight invoice	Document/message issued by a transport operation specifying freight costs and	380

		charges incurred for a transport operation and stating conditions of payment.	
383	Debit note	Document/message for providing debit information to the relevant party.	380
386	Prepayment invoice	An invoice to pay amounts for goods and services in advance; these amounts will be subtracted from the final invoice.	380

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.

Code	Name	Description	Synonym with
381	Credit note	Document/message for providing credit information to the relevant party.	
396	Factored credit note	Credit note related to assigned invoice(s).	381
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
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
532	Forwarder's credit note	Document/message for providing credit information to the relevant party.	381

6.1.1.7 Reference code qualifier

UNTDID 1153 — Reference code qualifier

6.1.1.8 Event time code

UNTDID 2005/ UNTDID 2475 — Event time code

6.1.1.9 Mime codes

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

Subset of IANA Media Types.

Document location cbc:EmbeddedDocumentBinaryObject/@mimeCode

Source codelist 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

6.1.2 Aligned code lists

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

6.1.2.1 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 codelist	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

6.1.2.2 TAX category codes

Tax category codes 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.

6.1.2.3 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 code. Invoice domain specification may restrict the allowed tax type but additional tax types must be allowed by adding to the PINT subset.

Source codelist	UN/CEFACT code list 5153
-----------------	--------------------------

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.
VAT	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.

6.1.2.4 VAT exemption reason code

Tax type code can be any and is not shared.

6.1.2.5 Value added tax point date code

Tax type code can be any and is not shared.

6.1.3 Code lists for identifier schemes

6.1.3.1 Electronic address identifier scheme

For ibt-49 and ibt-34 Sellers and Buyers Electronic address identifiers (Endpoint identification) the EN 16931 mandates use of a code list to be maintained by Connecting Europe Facility (CEF).

Business Term	Applicable XPath	Code list (link or subset values)
Electronic address identifiers (Endpoint) address	cbc:EndpointID/@ schemeID	Code list for electronic address

6.1.3.2 Party identifiers and party legal registration identifier scheme

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

Business Term	Applicable XPath	Code list (link or subset values)
Party identifiers (Buyer, Seller, Payee) ICD list from ISO/IEC 6523	cac:PartyIdentification/cbc:ID/@ schemeID	
Legal registration identifiers (Buyer, Seller, Payee)	cac:PartyLegalEntity/cbc:CompanyID/@ schemeID	
Deliver to location identifier	cac:Delivery/cac:DeliveryLocation/cbc:ID/@ schemeID	

6.1.3.3 Invoiced object identifier scheme

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

Business Term	Applicable XPath	Code list (link or subset values)
Invoiced object identifier	cac:AdditionalDocumentReference[cbc:DocumentTypeCode = '130']/cbc:ID/@ schemeID	UN/CEFACT code list 1153, D.16B

6.1.3.4 Item standard identifier scheme

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

Business Term	Applicable XPath	Code list (link or subset values)
Item Standard identifier	cac:InvoiceLine/cac:Item/cac:StandardItemIdentification/cbc:ID/@ schemeID	ICD list from ISO/IEC 6523

6.1.3.5 Item classification identifier

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

Business Term	Applicable XPath	Code list (link or subset values)
Item Classification identifier	cac:InvoiceLine/cac:Item/cac:CommodityClassification/cbc:ItemClassificationCode/@listIDUN/CEFACT code list 7143, D.16B	

6.1.3.6 Peppol Identifiers

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

7 Rules

The following rules apply to the shared content of the PINT and must be supported by all compliant invoice instances.

ID	Rule	Severity
ibr-01	An Invoice shall have a Specification identifier (ibt-024).	Fatal
ibr-02	An Invoice shall have an Invoice number (ibt-001).	Fatal
ibr-03	An Invoice shall have an Invoice issue date (ibt-002).	Fatal
ibr-04	An Invoice shall have an Invoice type code (ibt-003).	Fatal
ibr-05	An Invoice shall have an Invoice currency code (ibt-005).	Fatal
ibr-06	An Invoice shall contain the Seller name (ibt-027).	Fatal
ibr-07	An Invoice shall contain the Buyer name (ibt-044).	Fatal
ibr-08	An Invoice shall contain the Seller postal address (ibg-05).	Fatal
ibr-09	The Seller postal address (ibg-05) shall contain a Seller country code (ibt-040).	Fatal
ibr-10	An Invoice shall contain the Buyer postal address (ibg-08).	Fatal
ibr-11	The Buyer postal address (ibg-08) shall contain a Buyer country code (ibt-055).	Fatal
ibr-12	An Invoice shall have the Sum of Invoice line net amount (ibt-106).	Fatal
ibr-13	An Invoice shall have the Invoice total amount without TAX (ibt-109).	Fatal
ibr-14	An Invoice shall have the Invoice total amount with TAX (ibt-112).	Fatal
ibr-15	An Invoice shall have the Amount due for payment (ibt-115).	Fatal
ibr-16	An Invoice shall have at least one Invoice line (ibg-25).	Fatal
ibr-17	The Payee name (ibt-59) shall be provided in the Invoice, if the Payee (ibg-10) is different from the Seller (ibg-4).	Fatal
ibr-18	The Seller tax representative name (ibt-062) shall be provided in the Invoice, if the Seller (ibg-04) has a Seller tax representative party (ibg-11).	Fatal
ibr-19	The Seller tax representative postal address (ibg-12) shall be provided in the Invoice, if the Seller (ibg-04) has a Seller tax representative party (ibg-11).	Fatal
ibr-20	The Seller tax representative postal address (ibg-12) shall contain a Tax representative country code (ibt-069), if the Seller (ibg-04) has a Seller tax representative party (ibg-11).	Fatal
ibr-21	Each Invoice line (ibg-25) shall have an Invoice line identifier (ibt-126).	Fatal
ibr-22	Each Invoice line (ibg-25) shall have an Invoiced quantity (ibt-129).	Fatal
ibr-23	An Invoice line (ibg-25) shall have an Invoiced quantity unit of measure code (ibt-130).	Fatal
ibr-24	Each Invoice line (ibg-25) shall have an Invoice line net amount (ibt-131).	Fatal
ibr-25	Each Invoice line (ibg-25) shall contain the Item name (ibt-153).	Fatal
ibr-26	Each Invoice line (ibg-25) shall contain the Item net price (ibt-146).	Fatal
ibr-27	The Item net price (ibt-146) shall NOT be negative.	Fatal
ibr-28	The Item gross price (ibt-148) shall NOT be negative.	Fatal

ibr-29	If both Invoicing period start date (ibt-073) and Invoicing period end date (ibt-074) are given then the Invoicing period end date (ibt-074) shall be later or equal to the Invoicing period start date (ibt-073).	Fatal
ibr-30	If both Invoice line period start date (ibt-134) and Invoice line period end date (ibt-135) are given, then the Invoice line period end date (ibt-135) shall be later or equal to the Invoice line period start date (ibt-134).	Fatal
ibr-31	Each Document level allowance (ibg-20) shall have a Document level allowance amount (ibt-092).	Fatal
ibr-33	Each Document level allowance (ibg-20) shall have a Document level allowance reason (ibt-097) or a Document level allowance reason code (ibt-098).	Fatal
ibr-36	Each Document level charge (ibg-21) shall have a Document level charge amount (ibt-099).	Fatal
ibr-38	Each Document level charge (ibg-21) shall have a Document level charge reason (ibt-104) or a Document level charge reason code (ibt-105).	Fatal
ibr-41	Each Invoice line allowance (ibg-27) shall have an Invoice line allowance amount (ibt-136).	Fatal
ibr-42	Each Invoice line allowance (ibg-27) shall have an Invoice line allowance reason (ibt-139) or an Invoice line allowance reason code (ibt-140).	Fatal
ibr-43	Each Invoice line charge (ibg-28) shall have an Invoice line charge amount (ibt-141).	Fatal
ibr-44	Each Invoice line charge (ibg-28) shall have an Invoice line charge reason (ibt-144) or an Invoice line charge reason code (ibt-145).	Fatal
ibr-49	A Payment instruction (ibg-16) shall specify the Payment means type code (ibt-081).	Fatal
ibr-52	Each Additional supporting document (ibg-24) shall contain a Supporting document reference (ibt-122).	Fatal
ibr-53	If the TAX accounting currency code (ibt-006) is present, then the Invoice total TAX amount in accounting currency (ibt-111) shall be provided.	Fatal
ibr-54	Each Item attribute (ibg-32) shall contain an Item attribute name (ibt-160) and an Item attribute value (ibt-161).	Fatal
ibr-55	Each Preceding Invoice reference (ibg-03) shall contain a Preceding Invoice reference (ibt-025).	Fatal
ibr-56	Each Seller tax representative party (ibg-11) shall have a Seller tax representative TAX identifier (ibt-063).	Fatal
ibr-57	Each Deliver to address (ibg-15) shall contain a Deliver to country code (ibt-080).	Fatal
ibr-62	The Seller electronic address (ibt-034) shall have a Scheme identifier.	Fatal
ibr-63	The Buyer electronic address (ibt-049) shall have a Scheme identifier.	Fatal
ibr-64	The Item standard identifier (ibt-157) shall have a Scheme identifier	Fatal
ibr-65	The Item classification identifier (ibt-158) shall have a Scheme identifier	Fatal
ibr-66	The Tax scheme code shall be from list of allowed tax schemes.	Fatal
ibr-67	Invoice amount due for payment (ibt-115) shall have no more than 2 decimals	Fatal
ibr-co-5	Document level allowance reason code (ibt-098) and Document level allowance reason (ibt-097) shall indicate the same type of allowance.	Fatal
ibr-co-6	Document level charge reason code (ibt-105) and Document level charge reason (ibt-104) shall indicate the same type of charge.	Fatal

ibr-co-7	When both Invoice line allowance reason code (ibt-140) and Invoice line allowance reason (ibt-139) the definition of the code is normative.	Fatal
ibr-co-8	When both Invoice line charge reason code (ibt-145) and Invoice line charge reason (ibt-144) the definition of the code is normative.	Fatal
ibr-co-10	Sum of Invoice line net amount (ibt-106) = \sum Invoice line net amount (ibt-131).	Fatal
ibr-co-11	Sum of allowances on document level (ibt-107) = \sum Document level allowance amount (ibt-092).	Fatal
ibr-co-12	Sum of charges on document level (ibt-108) = \sum Document level charge amount (ibt-099).	Fatal
ibr-co-13	Invoice total amount without TAX (ibt-0109) = \sum Invoice line net amount (ibt-131) - Sum of allowances on document level (ibt-107) + Sum of charges on document level (ibt-108).	Fatal
ibr-co-14	Invoice total VAT amount (BT-110) = \sum VAT category tax amount (BT-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-73) or the Invoicing period end date (ibt-74) shall be filled, or both.	Fatal
ibr-co-20	If Invoice line period (ibg-26) is used, the Invoice line period start date (ibt-134) or the Invoice line period end date (ibt-135) shall be filled, or both.	Fatal
ibr-co-21	Each Document level allowance (ibg-20) shall contain a Document level allowance reason (ibt-097) or a Document level allowance reason code (ibt-098), or both.	Fatal
ibr-co-22	Each Document level charge (ibg-21) shall contain a Document level charge reason (ibt-104) or a Document level charge reason code (ibt-105), or both.	Fatal
ibr-co-24	Each Invoice line charge (ibg-28) shall contain an Invoice line charge reason (ibt-144) or an Invoice line charge reason code (ibt-145), or both.	Fatal
ibr-co-25	In case the Amount due for payment (ibt-115) is positive, either the Payment due date (ibt-009) or the Payment terms (ibt-020) shall be present.	Fatal
ibr-co-26	In order for the buyer to automatically identify a supplier, the Seller identifier (ibt-029), the Seller legal registration identifier (ibt-030) and/or the Seller TAX identifier (ibt-031) shall be present.	Fatal

8 Annexes

The following documents form an annex to this document and are part of this specification.

- PINT (UBL EN16931) - Revision-V07.xlsx
- PEPPOL International Invoicing Guideline wd02.docx
- PINT validation artifacts v 0.6