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**JP-PINT**

**Peppol international invoice**

Part 2 Specification

Draft stage

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# Introduction

## 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.

## 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.

## 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.

## 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.

A screenshot of a computer

Description automatically generated with low confidence

Figure 1— Peppol international invoice

# 

# 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/*

# 

# 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"

# 

# 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 |
| Recommendation | should, should not |
| Permission | may, may not |
| Possibility and capability | can, cannot |
| External constraint | must |

# 

# Semantic data model

## 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**.

## Semantic datatype

[SOURCE: Peppol BIS Billing 3.0]

### 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.

### 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. |

### 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.

### 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

### 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.

### 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.

### 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.

### 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.

### 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.

### 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.

### 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 |

### 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 |

### 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]

## Legend

[SOURCE: EN 16931-1, modified table layout by 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**.

## 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 |
| 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 |
| 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-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-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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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-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-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-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 than TAX, applicable to the Invoice as a whole. | Business term Group |  |
| ibt-099 | 2 | 1..1 | Document level charge amount | The amount of a charge, without TAX. | Amount | 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 |
| 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 |
| 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 |
| 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 |
| 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  Section: Value of section (see **5.1**) S: Sared, A: Aligned | | | | | | |

# 

# Syntax binding

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

[EIPA]

### 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.

Diagram

Description automatically generated

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. |  |
| 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 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 |
| 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 |
| 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 | | | | | |

### 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. |
| 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 |
| 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 |
| 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 |

## Mapping the Invoice model

[SOURCE: Japanese Peppol BIS Documentation]

### 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  | /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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |

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

# 

# Rules

## Rules for BIS Billing 3.0

[SOURCE: Peppol BIS Billing 3.0]

The rules listed in followingtable 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| SE-R-012 | For domestic transactions between Swedish trading partners, credit transfer should be indicated by PaymentMeansCode="30" | warning |

## Model rule for PINT

[EIPA]

Some element requires cardinality alignment based on the value defined in **8.1.2**. PINT rule specified in **19.2.2** requires rules defined with Schematron.

Nobu: Peppol BIS Billing 3.0 defines Schematron Model rules but Japanese Peppol BIS Documentation has not Model rules. I think we need to define these rules at least for shared elements.

## 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 |
| 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 |
| 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 |
| 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 |

## 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 |
| 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 |

## Rules requested by Japanese Digital Agency

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

Table 47 — Additional shared rule for PINT

| ID | Rule | Validation in BIS 3.0 | Severity |
| --- | --- | --- | --- |
| ibr-xx-0 | Each Document level allowance (ibg-20) shall be defined through a Document level allowance Tax Category code (ibt-095). | ibt-095 has a cardinality of 1.1. This means that an element is mandatory.  XML shema validation checks this rule.  We do not need to add a rule by Schematron. |  |
|  | Each Document level allowance (ibg-20) shall have a Document level allowance Tax Rate (ibt-096). | **ibt-095 has a cardinality of 0.1. This means that an element is optional.**  **We need to add a rule by Schematron.** | fatal |
|  | Each Document level charge (ibg-21) shall be defined through a Document level charge Tax Category code (ibt-102). | ibt-102 has a cardinality of 1.1. This means that an element is mandatory.  XML shema validation checks this rule.  We do not need to add a rule by Schematron. |  |
|  | Each Document level charge (ibg-21) shall have a Document level charge Tax Rate (ibt-103). | **ibt-103 has a cardinality of 0.1. This means that an element is optional .**  **We need to add a rule by Schematron.** | fatal |
|  | An Invoice line (ibg-25) shall be categorized with an Invoiced Item Tax Category code (ibt-151). | ibg-25 has an element Line tax information (ibg-30) with cardinality 1..1, meaning this element is mandatory. ibg-30 has an invoiced item tax category code (ibt-151) with cardinality 1..1 meaning this element is mandatory.  XML shema validation checks this rule.  We do not need to add a rule by Schematron. |  |
|  | An Invoice line (ibg-25) shall have an Invoiced Item Tax Rate (ibt-152). | **ibt-152 has a cardinality of 0.1. This means that an element is optional.**  **We need to add a rule by Schematron.** | fatal |
|  | An Invoice line Allowances (ibg-27) shall be categorized by an Invoiced Item Tax Category code(ibt-151), if an Invoice line allowance amount(ibt-136) is presented(ibt-136). | ibg-27 is a child element of an invoice line (ibg-025) and ibg-025 has a mandatory child element Line tax information (ibg-30) and ibg-30 has a mandatory child element invoiced item tax category code (ibt-151).  XML shema validation checks this rule.  We do not need to add a rule by Schematron. |  |
|  | An Invoice line Charges (ibg-28) shall be categorized with an Invoiced Item Tax Category code(ibt-151), if an Invoice line charge amount(ibt-141) is presented. | ditto  We do not need to add a rule by Schematron. |  |
|  | An Invoice line Allowances (ibg-27) shall have an Invoiced Item Tax Rate (ibt-152). | **ibg-25 has an element Line tax information (ibg-30) with cardinality 1..1, meaning this element is mandatory. ibg-30 has an invoiced item tax rate (ibt-152) with cardinality 0..1 meaning this element is optional.**  **We need to add a rule by Schematron.** | fatal |
|  | An Invoice line Charge (ibg-28) shall have an Invoiced Item Tax Rate (ibt-152). | **ditto**  **We need to add a rule by Schematron.** | fatal |
|  | Each Tax Breakdown (ibg-23) shall be defined through a Tax Category code (ibt-118). | ibt-118 has a cardinality of 1.1. This means that an element is mandatory.  XML shema validation checks this rule.  We do not need to add a rule by Schematron. |  |
|  | Each Tax Breakdown (ibg-23) shall have a Tax Scheme (ibt118-1). | **ibt-118-1 has a cardinality of 0.1. This means that an element is optional.**  **We need to add a rule by Schematron.** | fatal |
|  | Each Tax Breakdown (igb-23) shall have a Tax Category Taxable amount (ibt-116). | ibt-116 has a cardinality of 1.1. This means that an element is mandatory.  XML shema validation checks this rule.  We do not need to add a rule by Schematron. |  |
|  | Each Tax Breakdown (ibg-23) shall have a Tax Category rate (ibt-119). | **ibt-119 has a cardinality of 0.1. This means that an element is optional.**  **We need to add a rule by Schematron.** | fatal |

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

Table 48 — Additional rules for Japanese Standard Commercial Invoice (Aligned)

| ID | Rule |  | Severity |
| --- | --- | --- | --- |
|  | For the Japanese suppliers, Tax accounting currency (ibt-006) must be coded using JPY in ISO code list 4327-alpha-3. | **We need to add a rule by Schematron** | fatal |
| jp-xx-01 | For the Japanese suppliers, Tax Scheme(ibt-118-1)shell be used VAT in UNECE5153 code list. The VAT shall mean Consumption Tax in Japan. | **We need to add a rule by Schematron** | fatal |
| Tax Scheme(ibt-118-1)shell be used JCT(Japanese Consumption Tax) in PINT code list. | **We need to add a rule by Schematron** |
| jp-xx-02 | For the Japanese suppliers , Tax Category code (ibt-118) shell be coded based of UN/CEFACT 5305 and shall be used the following codes.  S: Standard Rate for Consumption Tax  AA: Reduced Rate for Consumption Tax  E: Exemption (Exempt from Consumption Tax)  G: Export (Free from Consumption Tax)  O: Out of scope of Consumption Tax | **We need to add a rule by Schematron** | fatal |
|  | For the Japanese suppliers , Tax Category Rate (ibt-119)　shall be used the followings.  S: 10%  AA: 8% | **We need to add a rule by Schematron.** | fatal |
|  | For the Japanese suppliers , an Invoice shall contain a Seller Tax identifier(ibt-031). | Although following rule exists, we need to add a rule by Schematron.[ibr-co-26](https://www.wuwei.space/jp_pint/billing-japan/rules/ubl-pint/ibr-co-26/en/) (fatal) **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 |
|  | For the Japanese suppliers , a Seller Tax identifier(ibt-031)must be a registration number for Consumption Tax purposes and consists of fourteen letters starting with “T”followed by a 13-digit number.. | **It is necessary to clarify the rule defined as jp-br-01.** | fatal |
|  | An Invoice shall contain an Invoice Period(ibg-14). | **ibg-14 has cardinality 0..1 and is a child element of Delivery information (ibg-13) which is also an optional element.**  **We need to add a rule by Schematron.** | fatal |
|  | The date shall be formatted YYYY-MM-DD. | **XML schema validation checks datatype Date allows time zone such as 2002-09-24+09:00.**  **PEPPOL-EN16931-P0100(fatal) checks this rule. in BIS Billing 3.0.**  **A date MUST be formatted YYYY-MM-DD.**  **Needs definition in**  **PEPPOL-EN16931-UBL.sch** | fatal |
|  | An Invoice Period(ibg-14)shall have both an Invoice period start date(ibt-073)and an Invoice period end date(ibt-074). | **We need to add a rule by Schematron.** | fatal |
|  | if an Invoice line Period(ibg-26) is present, an Invoice Period(ibg-14)shall not be provided. | **We need to add a rule by Schematron.** | fatal |
|  | An Invoice line Period(ibg-26)shall have both an Invoice line Period start date(ibt-134)and an Invoice line Period end date (ibt-135). | **We need to add a rule by Schematron.** | fatal |
|  | An Item net price(ibt-146) = an Item gross price (ibt-148) – an Item price discount(ibt-147). | **Following rule by BIS Billing 3.0 is needed.**  **PEPPOL-EN16931-R046 Item net price MUST equal (Gross price - DISCOUNT amount) when gross price is provided.** | fatal |
|  | an Invoice line net amount(ibt-131) = an Item net price (ibt-146) x an Invoiced quantity (ibt-129) ÷ an Item price base quantity (ibt-149) + an Invoice line charge amount (ibt-141). | **Following rule by BIS Billing 3.0 is needed.**  **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 |
|  | a Tax Category Taxable amount (ibt-116) = an Invoice line net amount (ibt-131) – a Document level Allowance amount (ibt-092) + a Document level Charge amount (ibt-099). | **Consider adding rule for AA or make following rule more general.**  BR-S-08 For each different value of VAT category rate (BT-119) where the VAT category code (BT-118) is "Standard rated", the VAT category taxable amount (BT-116) in a VAT breakdown (BG-23) shall equal the sum of Invoice line net amounts (BT-131) plus the sum of document level charge amounts (BT-99) minus the sum of document level allowance amounts (BT-92) where the VAT category code (BT-151, BT-102, BT-95) is "Standard rated" and the VAT rate (BT-152, BT-103, BT-96) equals the VAT category rate (BT-119).  BR-Z-08 In a VAT breakdown (BG-23) where VAT category code (BT-118) is "Zero rated" the VAT category taxable amount (BT-116) shall equal the sum of Invoice line net amount (BT-131) minus the sum of Document level allowance amounts (BT-92) plus the sum of Document level charge amounts (BT-99) where the VAT category codes (BT-151, BT-95, BT-102) are "Zero rated".  BR-AE-08 In a VAT breakdown (BG-23) where the VAT category code (BT-118) is "Reverse charge" the VAT category taxable amount (BT-116) shall equal the sum of Invoice line net amounts (BT-131) minus the sum of Document level allowance amounts (BT-92) plus the sum of Document level charge amounts (BT-99) where the VAT category codes (BT-151, BT-95, BT-102) are "Reverse charge". | fatal |
|  | a Tax Category Tax amount (ibt-117) = a Tax Category Taxable amount (ibt-116) ｘ a Tax Category Rate (ibt-119) ÷ 100. | EN 16931 transaction business rule defines this rule.  BR-CO-17  VAT category tax amount (BT-117) = VAT category taxable amount (BT-116) x (VAT category rate (BT-119) / 100), rounded to two decimals.  **Clarifrequirementy**  **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 |
| a Tax Category Tax amount (ibt-117) shall be between the amount rounded down to integer values as floor and the amount rounded up to integer value as ceiling. | fatal |

# Code list and identifier

[SOURCE: PINT DRAFT 0.06]

## 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.

## 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.

### 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 60 — 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 61 — 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 |

### 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

### 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

### 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

<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

### 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

### 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

### 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

### Code lists for identifier schemes

#### General

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

#### 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.

#### 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

#### 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

#### 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

#### 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

#### 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.

## Aligned code list

### 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.

### 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

### 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.

### 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

### 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

# 

# Peppol Identifiers

[SOURCE: Japanese Peppol BIS Documentation]

## 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:

## 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.

## 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 62 — 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 |

## 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 63 — 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 |

# 

# UBL schemas and namespaces

**Table 77** lists namespaces. [EIPA]

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 |

Bibliography

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

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