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**JP-PINT**

**Peppol international invoice**

Part 3 Usecase

Draft stage

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**Contents**

[1 Introduction 5](#_Toc83823172)

[1.1 General 5](#_Toc83823173)

[1.2 Objective 5](#_Toc83823174)

[1.3 Peppol BIS Billing 3.0 5](#_Toc83823175)

[1.4 Peppol International Invoice (PINT) 5](#_Toc83823176)

[2 Normative reference 7](#_Toc83823177)

[3 Terms and definitions 9](#_Toc83823178)

[4 Verbal form 11](#_Toc83823179)

[5 PINT specification 13](#_Toc83823180)

[5.1 Overview 13](#_Toc83823181)

[5.2 Parties and roles 15](#_Toc83823182)

[5.2.1 General 15](#_Toc83823183)

[5.2.2 Parties 16](#_Toc83823184)

[5.2.3 Roles 16](#_Toc83823185)

[5.2.4 Business process requirements supported 16](#_Toc83823186)

[5.3 Invoicing functionality supported 17](#_Toc83823187)

[5.3.1 General 17](#_Toc83823188)

[5.3.2 Accounting 17](#_Toc83823189)

[5.3.3 Invoice verification 18](#_Toc83823190)

[5.3.4 Auditing 18](#_Toc83823191)

[5.3.5 Tax Reporting 18](#_Toc83823192)

[5.3.6 Payment 18](#_Toc83823193)

[5.4 Standard invoicing process 19](#_Toc83823194)

[5.5 Delivery Note process 20](#_Toc83823195)

[5.5.1 General 20](#_Toc83823196)

[5.5.2 Document used in this process 21](#_Toc83823197)

[5.6 Summary invoicing process 21](#_Toc83823198)

[5.6.1 General 21](#_Toc83823199)

[5.6.2 Documents used in process. 23](#_Toc83823200)

[5.6.3 Processing patterns 23](#_Toc83823201)

[5.6.4 Standard invoice 25](#_Toc83823202)

[5.6.5 Payment advice pretending to be a summarised invoice (1-A, 2-A) 25](#_Toc83823203)

[5.6.6 Summerised Invoice (Pattern 1-C) 29](#_Toc83823204)

[5.6.7 Summerised Invoice (Pattern 2-C) 34](#_Toc83823205)

[5.7 Payment advice (Statement) 39](#_Toc83823206)

[5.7.1 General 39](#_Toc83823207)

[5.7.2 Statement business process 39](#_Toc83823208)

[5.8 Negative invoices and credit notes 49](#_Toc83823209)

[5.8.1 General 49](#_Toc83823210)

[5.8.2 When crediting by means of credit note 53](#_Toc83823211)

[5.8.3 When crediting by means of negative invoice 55](#_Toc83823212)

[5.9 Credit Note 58](#_Toc83823213)

[5.10 The Peppol international invoice model in relation to other documents 58](#_Toc83823214)

[5.10.1 General 58](#_Toc83823215)

[5.10.2 Open Peppol BIS version 3.0 58](#_Toc83823216)

[6 Consumption tax 59](#_Toc83823217)

[6.1 Overview 59](#_Toc83823218)

[6.2 Line CT Information 59](#_Toc83823219)

[6.3 Document level allowance or charge 59](#_Toc83823220)

[6.4 CT Breakdown 59](#_Toc83823221)

[6.5 Invoice total CT amount 59](#_Toc83823222)

[7 Rounding 61](#_Toc83823223)

[7.1 Overview 61](#_Toc83823224)

[7.2 PINT rule 61](#_Toc83823225)

[7.3 JP-PINT rule 61](#_Toc83823226)

[8 Calculation 63](#_Toc83823227)

[8.1 Calculation on line level 63](#_Toc83823228)

[8.1.1 Item net price 63](#_Toc83823229)

[8.1.2 Invoice line net amount 64](#_Toc83823230)

[8.1.3 Example calculation on line level (informative) 66](#_Toc83823231)

[8.2 Calculation of allowance/charge amount 68](#_Toc83823232)

[8.3 Calculation of CT 71](#_Toc83823233)

[8.4 Document total 75](#_Toc83823234)

[8.5 UBL syntax calculation formula for document total 75](#_Toc83823235)

[8.6 Example of Tax breakdown and document total (informative) 76](#_Toc83823236)

[9 Payment means 81](#_Toc83823237)

[9.1 Usage in Japan 81](#_Toc83823238)

[9.2 EN 16931-1 requirements 81](#_Toc83823239)

[9.3 Business terms used to specify a payment means 82](#_Toc83823240)

[9.4 Example 83](#_Toc83823241)

[10 Applying the PINT: Examples of selected parts of the transaction (informative) 87](#_Toc83823242)

[10.1 General 87](#_Toc83823243)

[10.2 Party 87](#_Toc83823244)

[10.2.1 Overview 87](#_Toc83823245)

[10.2.2 Seller 87](#_Toc83823246)

[10.2.3 Buyer 87](#_Toc83823247)

[10.2.4 Payee 87](#_Toc83823248)

[10.2.5 UBL example for party information 87](#_Toc83823249)

[10.3 Delivery Details (Date and Location) 90](#_Toc83823250)

[10.4 References 91](#_Toc83823251)

[10.4.1 Overview 91](#_Toc83823252)

[10.4.2 Purchase order and sales order reference 91](#_Toc83823253)

[10.4.3 Buyer reference 92](#_Toc83823254)

[10.4.4 Invoiced object identifier 93](#_Toc83823255)

[10.4.5 Contract reference 93](#_Toc83823256)

[10.4.6 Despatch and receipt advice references 93](#_Toc83823257)

[10.4.7 Tender reference 94](#_Toc83823258)

[10.4.8 Project reference 94](#_Toc83823259)

[10.4.9 Preceding invoice references 95](#_Toc83823260)

[10.5 Allowances and Charges 96](#_Toc83823261)

[10.5.1 The document level 96](#_Toc83823262)

[10.5.2 The line level 98](#_Toc83823263)

[10.5.3 The line level Price information 99](#_Toc83823264)

[10.6 Item information 100](#_Toc83823265)

[10.6.1 Item identifiers 100](#_Toc83823266)

[10.6.2 Item classification 101](#_Toc83823267)

[11 Interoperability 105](#_Toc83823268)

[11.1 General 105](#_Toc83823269)

[11.2 Sending an invoice 105](#_Toc83823270)

[11.3 Receiving an invoice 106](#_Toc83823271)

[11.4 Peppol network interoperability 106](#_Toc83823272)

[11.4.1 General 106](#_Toc83823273)

[11.4.2 Examples 107](#_Toc83823274)

[11.4.3 SMP receiving capabilities 107](#_Toc83823275)

[Annex A (informative) Example of Japanese standard invoice 109](#_Toc83823276)

[Annex B (informative) Example of UBL Invoice 121](#_Toc83823277)

[Bibliography 129](#_Toc83823278)

# 

# 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 |

# 

# PINT specification

## Overview

The Peppol international invoice is expected to be applied in different invoicing domains through domain specific specification that are compliant to the PINT. It is technically possible to use the PINT directly but that assumes that there are no domain specific regulations that need to be supported.

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

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

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

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

Diagram

Description automatically generated

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

Diagram

Description automatically generated

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

## Parties and roles

### General

The Peppol international invoice model uses the business parties and their roles specified in EN 16931-1. Error! Reference source not found.**Figure 4** shows the roles involved in the invoice and credit note transactions. The customer and invoice receiver is the same entity, as is the supplier and the invoice sender. Followin [SOURCE: PINT DRAFT 0.06]

Diagram

Description automatically generated

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

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

Diagram

Description automatically generated

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

### Parties

[SOURCE: PINT DRAFT 0.06]

* Customer

The customer is the legal person or organisation who is in demand of a product or service. Examples of customer roles: buyer, consignee, debtor, contracting authority.

* Supplier

The supplier is the legal person or organisation who provides a product or service.

### Roles

[SOURCE: PINT DRAFT 0.06]

* Creditor

One to whom a debt is owe. The party that claims the payment and is responsible for resolving billing issues and arranging settlement. The party that sends the invoice or credit note. Also known as invoice issuer, accounts receivable or seller.

* Debtor

One who owes debt. The party responsible for making settlement relating to a purchase. The party that receives the invoice or credit note. Also known as invoicee, accounts payable, or buyer.

### Business process requirements supported

The Peppol international invoice model supports the business processe specified in EN 16931-1.

The Peppol international invoice model shall include elements that allow the trading parties to represent any invoice transaction used internationally and should support the following types of business processes:

— P1: Invoicing of deliveries of goods and services against purchase orders, based on a

contract;

— P2: Invoicing deliveries of goods and services based on a contract;

— P3: Invoicing the delivery of an incidental purchase order;

— P4: Pre-payment;

— P5: Spot payment;

— P6: Payment in advance of delivery;

— P7: Invoices with references to a despatch advice;

— P8: Invoices with references to a despatch advice and a receiving advice;

— P9: Credit notes or invoices with negative amounts, issued for a variety of reasons including

the return of empty packaging;

— P10: Corrective invoicing (cancellation/correction of an invoice);

— P11: Partial and final invoicing;

— P12: Self billing.

Other processes are not explicitly supported, but the core invoice model may still be applicable.

In more complex or advanced processes, however, extensions to the information content of the

core invoice model may be needed.

## Invoicing functionality supported

### General

[SOURCE: Peppol BIS Billing 3.0]

The Poppol international invoice model supprt the functions specified in EN 16931-1.

An invoice may support functions related to a number of related (internal) business processes. This Peppol BIS shall support the following functions:

* Accounting
* Invoice verification against the contract, the purchase order and the goods and service delivered
* Tax reporting
* Auditing
* Payment

In the following chapters an assessment is made of what information is needed for each of the functions listed above and whether it is in scope or out of scope for this Peppol BIS.

Explicit support for the following functions (but not limited to) is out of scope:

* Inventory management
* Delivery processes
* Customs clearance
* Marketing
* Reporting

### Accounting

[SOURCE: Peppol BIS Billing 3.0]

Recording a business transaction into the financial accounts of an organization is one of the main objectives of the invoice. According to financial accounting best practice and CT rules every Taxable person shall keep accounts in sufficient detail for CT to be applied and its application checked by the tax authorities. For that reason, an invoice shall provide for the information at document and line level that enables booking on both the debit and the credit side.

### Invoice verification

[SOURCE: Peppol BIS Billing 3.0]

This process forms part of the Buyer’s internal business controls. The invoice shall refer to an authentic commercial transaction. Support for invoice verification is a key function of an invoice. The invoice should provide sufficient information to look up relevant existing documentation, electronic or paper, for example, and as applicable:

* the relevant purchase order
* the contract
* the call for tenders, that was the basis for the contract
* the Buyer’s reference
* the confirmed receipt of the goods or services
* delivery information

An invoice should also contain sufficient information that allows the received invoice to be transferred to a responsible authority, person or department, for verification and approval.

### Auditing

[SOURCE: Peppol BIS Billing 3.0]

Companies audit themselves as means of internal control or they may be audited by external parties as part of a legal obligation. Accounting is a regular, ongoing process whereas an audit is a separate review process to ensure that the accounting has been carried out correctly. The auditing process places certain information requirements on an invoice. These requirements are mainly related to enable verification of authenticity and integrity of the accounting transaction.

Invoices, conformant to this Peppol BIS support the auditing process by providing sufficient information for:

* identification of the relevant Buyer and Seller
* identification of the products and services traded, including description, value and quantity
* information for connecting the invoice to its payment
* information for connecting the invoice to relevant documents such as a contract and a purchase order

### Tax Reporting

[SOURCE: Peppol BIS Billing 3.0]

The invoice is used to carry Tax related information from the Seller to the Buyer to enable the Buyer and Seller to correctly handle Tax booking and reporting. An invoice should contain sufficient information to enable the Buyer and any auditor to determine whether the invoice is correct from a Tax point of view.

The invoice shall allow the determination of the Tax regime, the calculation and description of the tax, in accordance with the {Tax-dir} and subsequent amendments.

### Payment

[SOURCE: Peppol BIS Billing 3.0]

An invoice represents a claim for payment. The issuance of an invoice may take place either before or after the payment is carried out. When an invoice is issued before payment it represents a request to the Buyer to pay, in which case the invoice commonly contains information that enables the Buyer, in the role of a debtor, to correctly initiate the transfer of the payment, unless that information is already agreed in prior contracts or by means of payment instructions separately lodged with the Buyer.

If an invoice is issued after payment, such as when the order process included payment instructions or when paying with a credit card, online or telephonic purchases, the invoice may contain information about the payment made in order to facilitate invoice to payment reconciliation on the Buyer side. An invoice may be partially paid before issuing such as when a pre-payment is made to confirm an order.

Invoices, conformant with this specification should identify the means of payment for settlement of the invoice and clearly state what payment amount is requested. They should provide necessary details to support bank transfers. Payments by means of Credit Transfer, Direct debit, and Payment Card are in scope.

## Standard invoicing process

[SOURCE: Japanese Peppol BIS Documentation]

The invoicing process includes issuing and sending the invoice and the credit note from the supplier to the customer and the reception and handling of the same at the customer’s site.

The invoicing process is shown in this work flow:

* A supplier issues and sends an invoice to a customer. The invoice refers to one order and a specification of delivered goods and services.

An invoice may also refer to a contract or a frame agreement. The invoice may specify articles (goods and services) with article number or article description.

* The customer receives the invoice and processes it in the invoice control system leading to one of the following results:

1. The customer fully approves the invoice, posts it in the accounting system and passes it on to be paid.
2. The customer completely rejects the invoice, contacts the supplier and requests a credit note.
3. The customer disputes parts of the invoice, contacts the supplier and requests a credit note and a new invoice.

**Figure 5** shows the basic invoicing process with the use of this PEPPOL BIS profile. This process assumes that both the invoice and the credit note are exchanged electronically.

ダイアグラム

自動的に生成された説明

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

This profile covers the following invoice processes:

|  |  |
| --- | --- |
| **P1** | Invoicing of deliveries of goods and services against purchase orders, based on a contract |
| **P2** | Invoicing deliveries of goods and services based on a contract |
| **P3** | Invoicing the delivery of an incidental purchase order |
| **P4** | Pre-payment |
| **P5** | Spot payment |
| **P6** | Payment in advance of delivery |
| **P7** | Invoices with references to a despatch advice |
| **P8** | Invoices with references to a despatch advice and a receiving advice |
| **P9** | Credit notes or invoices with negative amounts, issued for a variety of reasons including the return of empty packaging |
| **P10** | Corrective invoicing (cancellation/correction of an invoice) |
| **P11** | Partial and final invoicing |
| **P12** | Self billing. |

## Delivery Note process

[SOURCE: Japanese Peppol BIS Documentation]

### General

In the delivery note process, the supplier sends a delivery note to the buyer with each delivery and the buyer uses the information in the delivery note to verify the reception of the items. The delivery note is focused on providing information about the items that are being delivered.

The invoicing process is shown in this work flow:

* A supplier can send one or more delivery note along with the deliveries of items. The delivery note refers to the order and provides information about the items and their quantities. The customer can use the delivery note to control the receiption of the items.

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

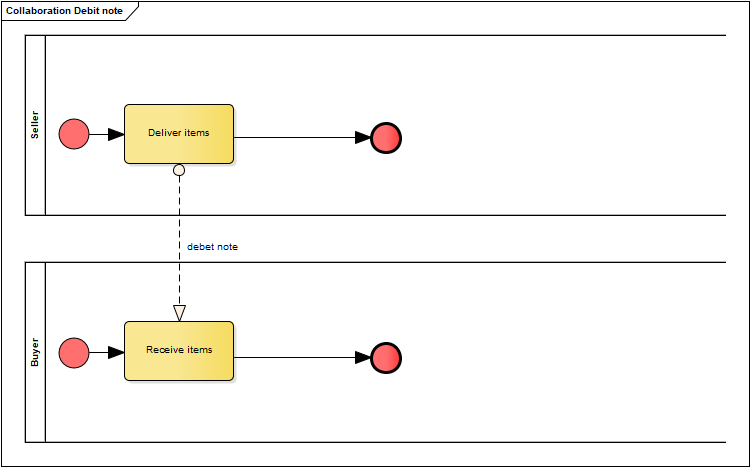


Figure 9 — Debit Note process [SOURCE: Japanese Peppol BIS Documentation]

### Document used in this process

[EIPA]

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

1. Delivery Note (Debit Note)

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

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

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

## Summary invoicing process

### General

[SOURCE: Japanese Peppol BIS Documentation]

In the summary invoicing process, the supplier sends a Delivery Note to the buyer with each delivery and the buyer uses the information in the Delivery Note to verify the reception of the items. The Delivery Note is focused on providing information about the items that are being delivered. At the end of a period (usually a month) the supplier sends a single invoice that summarises the items that were send during that period. The invoice contains represents a claim for payment and contains the necessary tax information.

The invoicing process is shown in this work flow:

* A supplier can send one or more Delivery Note along with the deliveries of items. The Delivery Note refers to the order and provides information about the items and their quantities. The customer can use the Delivery Note to control the receiption of the items.
* A the end of a period a supplier issues and sends an invoice to a customer. The invoice summarizes all the items delivered during the period and references the Delivery Notes.
* The customer receives the invoice and processes it in the invoice control system leading to one of the following results:
* The customer fully approves the invoice, posts it in the accounting system and passes it on to be paid.
* The customer completely rejects the invoice, contacts the supplier and requests a credit note.
* The customer disputes parts of the invoice, contacts the supplier and requests a credit note and a new invoice.

Figure **10** shows the basic invoicing process with the use of this PEPPOL Japan summary invoice BIS profile. This process assumes that both the invoice and the credit note are exchanged electronically.

Diagram

Description automatically generated

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

This profile covers the following invoice processes: [EIPA]

|  |  |
| --- | --- |
| **P1** | Invoicing of deliveries of goods and services against purchase orders, based on a contract |
| **P2** | Invoicing deliveries of goods and services based on a contract |
| **P3** | Invoicing the delivery of an incidental purchase order |
| **P4** | Pre-payment |
| **P5** | Spot payment |
| **P6** | Payment in advance of delivery |
| **P7** | Invoices with references to a despatch advice |
| **P8** | Invoices with references to a despatch advice and a receiving advice |
| **P9** | Credit notes or invoices with negative amounts, issued for a variety of reasons including the return of empty packaging |
| **P10** | Corrective invoicing (cancellation/correction of an invoice) |
| **P11** | Partial and final invoicing |
| **P12** | Self billing. |

### Documents used in process.

[SOURCE: Japanese Peppol BIS Documentation]

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

* Standard Japanese Invoice
* Delivery Note

1. Standard Japanese Invoice

The invoice used in this process is the same datamodel as specified for the Standard Japanese Invoice process, but with additional rules.

Additional rules are the following:

* A reference to a Delivery Note is required for each invoice line.

1. Delivery Note

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

### Processing patterns

[EIPA]

**Table 3** lists processing patterns and tax amount calculation..

Table 3 — Processing patterns and tax amount

| Pattern | Delivery Note | | | Summarized Invoice | | |
| --- | --- | --- | --- | --- | --- | --- |
| Line item | TAX amount |  | Line item | Tax amount |  |
| 1-A | ✓ | ✓ | Delivery note (if the mandatory items to be stated are satisfied by delivery note only.) or Combination of delivery note and summarized invoice (if the mandatory items to be stated are not satisfied by delivery note only.) | ✓ | ✓ | Aggregation of tax amount stated on delivery note |
| 1-B | ✓ | ✓ | -- (because of a non-compliant and non-qualified way, not applicable) | ✓ | ✓ | Recalculation of tax amount on summarized invoice (document level) |
| 1-C | ✓ |  | Summarized Invoice | ✓ | ✓ | Calculation of tax amount on summarized invoice (document level) |
| 2-A | ✓ | ✓ | Delivery note (if the mandatory items to be stated are satisfied by delivery note only.) or Combination of delivery note and summarized invoice (if the mandatory items to be stated are not satisfied by delivery note only.) |  | ✓ | Aggregation of tax amount stated on delivery note |
| 2-B | ✓ | ✓ | -- (because of a non-compliant and non-qualified way, not applicable) |  | ✓ | Recalculation of tax amount on summarized invoice (document level) |
| 2-C | ✓ |  | Combination of delivery note and summarized invoice (= Satisfy the mandatory items to be stated by both Delivery Note and summarized invoice) |  | ✓ | Calculation of tax amount on summarized invoice (document level) |

**Table** 4 lists Processing patterns from legal and business perspectives.

Table 4 — Processing patterns from legal and business perspectives

| Pattern | From a legal perspective | From a business process perspective | Direction [in e-Invocing] |
| --- | --- | --- | --- |
| 1-A | △ Aggregated result of tax amount stated on delivery note = Tax amount on Summarized Invoice (document level) They are matched as amount. Tax amount stated on summarized invoice is treated as "graffiti" and it is invalid. | △ Be careful about what should be kept as qualified invoice | Summarized invoice in this pattern is positioned as "monthly-based convergent invoice" and it means "payment advice" in fact. Legal requirements should be satisfied by delivery note only and delivery note should be treated as qualified invoice. |
| 1-B | × Aggregated result of tax amount stated on delivery note ≠ Tax amount stated on Summarized Invoice (document level) Because the existence of two kinds of tax amount makes confusion, it is not allowed. | × There is a discrepancy between delivery note and summarized invoice (Unresolved issue) | × not allowed |
| 1-C | ◎ Only summarized invoice has tax amount. This is a compliant and qualified way with Consumption Tax Law. | ○ | ◎ What it should be as summarized invoice |
| 2-A | △ Aggregated result of tax amount stated on delivery note = Tax amount stated on Summarized Invoice (document level) They are matched as amount. Tax amount stated on summarized invoice is treated as "graffiti" and it is invalid. | △Be careful about what should be kept as qualified invoice | Summarized invoice in this pattern is positioned as "monthly-based convergent invoice" and it means "payment advice" in fact. Legal requirements should be satisfied by delivery note only and delivery note should be treated as qualified invoice. |
| 2-B | × Aggregated result of tax amount stated on delivery note ≠ Tax amount stated on Summarized Invoice (document level) Because the existence of two kinds of tax amount makes confusion, it is not allowed. | × There is a discrepancy between delivery note and summarized invoice (Unresolved issue) | × not allowed |
| 2-C | △ Aggregated result of tax amount stated on delivery note = Tax amount on Summarized Invoice (document level) They are matched as amount. Tax amount stated on summarized invoice is treated as "graffiti" and it is invalid. | ○ | ◎ What it should be as summarized invoice |

**Figure 11** to **Figure 14** shows summary of items to be held in either in a Summerised Invoice and a Delivery Note.

Not all items but key items are described; most are required by Tax Authority

Term 'Delivery Note' here is represented as 'Debit Note' in Peppol. It works as a copy of partial information of an invoice.

Each mark shows tax law qualification status; 〇=qualified, △= not qualified but allowed, X= not allowed

### Standard invoice

[EIPA]

**Figure 11** shows a standard invoice pattern. In case a Delivery Note is issued, it is just for delivery notice purpose. It is not reccommended to have any amount mentioned. An Invoice works as Tax-Qualified Invoice. Some buyers book inventory/service for a Delivery Note receipt, while others book upon invoice for efficiency. Buyers book account payable for invoice receipt.

Rounding should be done at invoice level.

Table

Description automatically generated with low confidence

Figure 11 — Standard invoice

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

[EIPA]

**Figure 12** shows pattern 1-A and 1-B. Delivery Note works as individual invoice. Delivery Note and individual Invoice' works as Tax-qualified invoice. Buyers book inventory/service for a 'Delivery Note and invoice' receipt. Buyers book account payable for 'Delivery Note and invoice' receipt. Conventional monthly Summerised invoice works as payment advice.

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

Graphical user interface, text, application

Description automatically generated

Figure 12 — Payment advice pretending to be a summerised invoce (1-A, 2-A)

**Table 5** and **Table 6** lists example semantic contents of delivery note (Pattern 1-A, 2-A) above.

NOTE: All element names are inhereted from Peppol International Invoicing (PINT) and naming use the term invoice, the same items are used in standard commercial invoice, summarised invoice and delivery note (debit note). The tag names are correct according to the ISO/IEC 19845:2015 (UBL 2.1) Invoice schema.

Table 5 — Example semantic contents of Deliverly note (Delivery Note#0011) (Pattern 1-A, 2-A)

| ID | Level | Card. | Business Term | Content | VAT S 10% | VAT AA 8% | Line 1 | Line 2 | Line 3 |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| ibt-001 | 1 | 1..1 | Invoice number | #0011 |  |  |  |  |  |
| ibt-002 | 1 | 1..1 | Invoice issue date | 2022-10-01 |  |  |  |  |  |
| ibt-003 | 1 | 1..1 | Invoice type code | 383 |  |  |  |  |  |
| ibt-005 | 1 | 1..1 | Invoice currency code | JPY |  |  |  |  |  |
| ibg-04 | 1 |  | SELLER | | | | | | |
| ibt-027 | 2 | 1..1 | Seller name | △△商事(株) |  |  |  |  |  |
| ibt-031 | 2 | 0..1 | Seller TAX identifier | T1234567890123 |  |  |  |  |  |
| ibg-07 | 1 | 1..1 | BUYER | | | | | | |
| ibt-044 | 2 | 1..1 | Buyer name | (株)〇〇 |  |  |  |  |  |
| ibg-13 | 1 | 0..1 | DELIVERY INFORMATION | | | | | | |
| ibg-14 | 2 | 0..1 | INVOICING PERIOD | | | | | | |
| ibt-073 | 3 | 0..1 | Invoicing period start date | 2022-10-01 |  |  |  |  |  |
| ibt-074 | 3 | 0..1 | Invoicing period end date | 2022-10-01 |  |  |  |  |  |
| ibg-22 | 1 | 1..1 | DOCUMENT TOTALS | | | | | | |
| ibt-106 | 2 | 1..1 | Sum of Invoice line net amount | 8000 |  |  |  |  |  |
| ibt-109 | 2 | 1..1 | Invoice total amount without TAX | 8000 |  |  |  |  |  |
| ibt-110 | 2 | 0..1 | Invoice total TAX amount | 660 |  |  |  |  |  |
| ibt-112 | 2 | 1..1 | Invoice total amount with TAX | 8660 |  |  |  |  |  |
| ibt-115 | 2 | 1..1 | Amount due for payment | 8660 |  |  |  |  |  |
| ibg-23 | 1 | 1..n | TAX BREAKDOWN | | | | | | |
| ibt-116 | 2 | 1..1 | TAX category taxable amount |  | 1000 | 7000 |  |  |  |
| ibt-117 | 2 | 1..1 | TAX category tax amount |  | 100 | 560 |  |  |  |
| ibt-118 | 2 | 1..1 | TAX category code |  | S | AA |  |  |  |
| ibt-118-1 | 3 | 0..1 | Tax Scheme |  | VAT | VAT |  |  |  |
| ibt-119 | 2 | 0..1 | TAX category rate |  | 10 | 8 |  |  |  |
| ibg-25 | 1 | 1..n | INVOICE LINE | | | | | | |
| ibt-126 | 2 | 1..1 | Invoice line identifier |  |  |  | 1 | 2 | 3 |
| ibt-129 | 2 | 1..1 | Invoiced quantity |  |  |  | 1 | 1 | 1 |
| ibt-130 | 2 | 1..1 | Invoiced quantity unit of measure code |  |  |  | C62 | C62 | C62 |
| ibt-131 | 2 | 1..1 | Invoice line net amount |  |  |  | 5000 | 2000 | 1000 |
| ibg-29 | 2 | 1..1 | PRICE DETAILS | | | | | | |
| ibt-146 | 3 | 1..1 | Item net price |  |  |  | 5000 | 2000 | 1000 |
| ibg-30 | 2 | 1..n | LINE TAX INFORMATION | | | | | | |
| ibt-151 | 3 | 1..1 | Invoiced item TAX category code |  |  |  | AA | AA | S |
| ibt-152 | 3 | 0..1 | Invoiced item TAX rate |  |  |  | 8 | 8 | 10 |
| ibg-31 | 2 | 1..1 | ITEM INFORMATION | | | | | | |
| ibt-153 | 3 | 1..1 | Item name |  |  |  | 牛肉 | じゃがいも | 割り箸 |

Table 6 — Example semantic contents of Deliverly note (Delivery Note#0012) (Pattern 1-A, 2-A)

| ID | Level | Card. | Business Term | Content | VAT S 10% | VAT AA 8% | Line 1 |
| --- | --- | --- | --- | --- | --- | --- | --- |
| ibt-001 | 1 | 1..1 | Invoice number | #0012 |  |  |  |
| ibt-002 | 1 | 1..1 | Invoice issue date | 2022-10-29 |  |  |  |
| ibt-003 | 1 | 1..1 | Invoice type code | 383 |  |  |  |
| ibt-005 | 1 | 1..1 | Invoice currency code | JPY |  |  |  |
| ibg-04 | 1 |  | SELLER | | | | |
| ibt-027 | 2 | 1..1 | Seller name | △△商事(株) |  |  |  |
| ibt-031 | 2 | 0..1 | Seller TAX identifier | T1234567890123 |  |  |  |
| ibg-07 | 1 | 1..1 | BUYER | | | | |
| ibt-044 | 2 | 1..1 | Buyer name | (株)〇〇 |  |  |  |
| ibg-13 | 1 | 0..1 | DELIVERY INFORMATION | | | | |
| ibg-14 | 2 | 0..1 | INVOICING PERIOD | | | | |
| ibt-073 | 3 | 0..1 | Invoicing period start date | 2022-10-29 |  |  |  |
| ibt-074 | 3 | 0..1 | Invoicing period end date | 2022-10-29 |  |  |  |
| ibg-22 | 1 | 1..1 | DOCUMENT TOTALS | | | | |
| ibt-106 | 2 | 1..1 | Sum of Invoice line net amount | 5400 |  |  |  |
| ibt-109 | 2 | 1..1 | Invoice total amount without TAX | 5400 |  |  |  |
| ibt-110 | 2 | 0..1 | Invoice total TAX amount | 540 |  |  |  |
| ibt-112 | 2 | 1..1 | Invoice total amount with TAX | 5940 |  |  |  |
| ibt-115 | 2 | 1..1 | Amount due for payment | 5940 |  |  |  |
| ibg-23 | 1 | 1..n | TAX BREAKDOWN | | | | |
| ibt-116 | 2 | 1..1 | TAX category taxable amount |  | 5400 |  |  |
| ibt-117 | 2 | 1..1 | TAX category tax amount |  | 540 |  |  |
| ibt-118 | 2 | 1..1 | TAX category code |  | S |  |  |
| ibt-118-1 | 3 | 0..1 | Tax Scheme |  | VAT |  |  |
| ibt-119 | 2 | 0..1 | TAX category rate |  | 10 |  |  |
| ibg-25 | 1 | 1..n | INVOICE LINE | | | | |
| ibt-126 | 2 | 1..1 | Invoice line identifier |  |  |  | 1 |
| ibt-129 | 2 | 1..1 | Invoiced quantity |  |  |  | 1 |
| ibt-130 | 2 | 1..1 | Invoiced quantity unit of measure code |  |  |  | C62 |
| ibt-131 | 2 | 1..1 | Invoice line net amount |  |  |  | 5400 |
| ibg-29 | 2 | 1..1 | PRICE DETAILS | | | | |
| ibt-146 | 3 | 1..1 | Item net price |  |  |  | 5400 |
| ibg-30 | 2 | 1..n | LINE TAX INFORMATION | | | | |
| ibt-151 | 3 | 1..1 | Invoiced item TAX category code |  |  |  | S |
| ibt-152 | 3 | 0..1 | Invoiced item TAX rate |  |  |  | 10 |
| ibg-31 | 2 | 1..1 | ITEM INFORMATION | | | | |
| ibt-153 | 3 | 1..1 | Item name |  |  |  | ワイン |

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

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

TBD

### Summerised Invoice (Pattern 1-C)

[EIPA]

**Figure 13** shows pattern 1-C. Delivery Note is just for goods receipt verification and better not to mention any amount. Summerised Invoice works as Tax-qualified invoice Some buyers book inventory / service for a Delivery Note receipt, while others book upon invoice for efficiency. Buyers book account payable for Summerised invoice receipt. Payment advice is additionaly issued on occasion.

Rounding shall be done at Summerised invoice level.

A picture containing line chart

Description automatically generated

Figure 13 — Summerised Invoice (Pattern 1-C)

**Table 8** and **Table 9** lists example semantic contents of delivery note (Pattern 1-C) above.

NOTE: All element names are inhereted from Peppol International Invoicing (PINT) and naming use the term invoice, the same items are used in standard commercial invoice, summarised invoice and delivery note (debit note). The tag names are correct according to the ISO/IEC 19845:2015 (UBL 2.1) Invoice schema.

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

| ID | Level | Card. | Business Term | Content | Line 1 | Line 2 | Line 3 |
| --- | --- | --- | --- | --- | --- | --- | --- |
| ibt-001 | 1 | 1..1 | Invoice number | #0011 |  |  |  |
| ibt-002 | 1 | 1..1 | Invoice issue date | 2022-10-01 |  |  |  |
| ibt-003 | 1 | 1..1 | Invoice type code | 383 |  |  |  |
| ibt-005 | 1 | 1..1 | Invoice currency code | JPY |  |  |  |
| ibg-04 | 1 |  | SELLER | | | | |
| ibt-027 | 2 | 1..1 | Seller name | △△商事(株) |  |  |  |
| ibg-07 | 1 | 1..1 | BUYER | | | | |
| ibt-044 | 2 | 1..1 | Buyer name | (株)〇〇 |  |  |  |
| ibg-13 | 1 | 0..1 | DELIVERY INFORMATION | | | | |
| ibg-14 | 2 | 0..1 | INVOICING PERIOD | | | | |
| ibt-073 | 3 | 0..1 | Invoicing period start date | 2022-10-01 |  |  |  |
| ibt-074 | 3 | 0..1 | Invoicing period end date | 2022-10-01 |  |  |  |
| ibg-25 | 1 | 1..n | INVOICE LINE | | | | |
| ibt-126 | 2 | 1..1 | Invoice line identifier |  | 1 | 2 | 3 |
| ibt-129 | 2 | 1..1 | Invoiced quantity |  | 1 | 1 | 1 |
| ibt-130 | 2 | 1..1 | Invoiced quantity unit of measure code |  | C62 | C62 | C62 |
| ibt-131 | 2 | 1..1 | Invoice line net amount |  | 5000 | 2000 | 1000 |
| ibg-29 | 2 | 1..1 | PRICE DETAILS | | | | |
| ibt-146 | 3 | 1..1 | Item net price |  | 5000 | 2000 | 1000 |
| ibg-31 | 2 | 1..1 | ITEM INFORMATION | | | | |
| ibt-153 | 3 | 1..1 | Item name |  | 牛肉 | じゃがいも | 割り箸 |

Table 9 — Example semantic contents of Deliverly note (Delivery Note#0012) (Pattern 1-C)

| ID | Level | Card. | Business Term | Content | Line 1 |
| --- | --- | --- | --- | --- | --- |
| ibt-001 | 1 | 1..1 | Invoice number | #0012 |  |
| ibt-002 | 1 | 1..1 | Invoice issue date | 2022-10-29 |  |
| ibt-003 | 1 | 1..1 | Invoice type code | 383 |  |
| ibt-005 | 1 | 1..1 | Invoice currency code | JPY |  |
| ibg-04 | 1 |  | SELLER | | |
| ibt-027 | 2 | 1..1 | Seller name | △△商事(株) |  |
| ibg-07 | 1 | 1..1 | BUYER | | |
| ibt-044 | 2 | 1..1 | Buyer name | (株)〇〇 |  |
| ibg-13 | 1 | 0..1 | DELIVERY INFORMATION | | |
| ibg-14 | 2 | 0..1 | INVOICING PERIOD | | |
| ibt-073 | 3 | 0..1 | Invoicing period start date | 2022-10-29 |  |
| ibt-074 | 3 | 0..1 | Invoicing period end date | 2022-10-29 |  |
| ibg-25 | 1 | 1..n | INVOICE LINE | | |
| ibt-126 | 2 | 1..1 | Invoice line identifier |  | 1 |
| ibt-129 | 2 | 1..1 | Invoiced quantity |  | 1 |
| ibt-130 | 2 | 1..1 | Invoiced quantity unit of measure code |  | C62 |
| ibt-131 | 2 | 1..1 | Invoice line net amount |  | 5400 |
| ibg-29 | 2 | 1..1 | PRICE DETAILS | | |
| ibt-146 | 3 | 1..1 | Item net price |  | 5400 |
| ibg-31 | 2 | 1..1 | ITEM INFORMATION | | |
| ibt-153 | 3 | 1..1 | Item name |  | ワイン |

**Table 10** lists example semantic contents of Summerised Invoice (Pattern 1-C) above.

Table 10 — Example semantic contents of Summerised Invoice (Pattern 1-C)

| ID | Level | Card. | Business Term | Content | VAT S 10% | VAT AA 8% | #0011.1 | #0011.2 | #0011.3 | #0012.1 |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| ibt-001 | 1 | 1..1 | Invoice number | No.4321 |  |  |  |  |  |  |
| ibt-002 | 1 | 1..1 | Invoice issue date | 2022-11-01 |  |  |  |  |  |  |
| ibt-003 | 1 | 1..1 | Invoice type code | 380 |  |  |  |  |  |  |
| ibt-005 | 1 | 1..1 | Invoice currency code | JPY |  |  |  |  |  |  |
| ibg-01 | 1 | 0..n | INVOICE NOTE | | | | | | | |
| ibt-022 | 2 | 0..1 | Invoice note | 10月分 |  |  |  |  |  |  |
| ibg-04 | 1 |  | SELLER | | | | | | | |
| ibt-027 | 2 | 1..1 | Seller name | △△商事(株) |  |  |  |  |  |  |
| ibt-031 | 2 | 0..1 | Seller TAX identifier | T1234567890123 |  |  |  |  |  |  |
| ibg-07 | 1 | 1..1 | BUYER | | | | | | | |
| ibt-044 | 2 | 1..1 | Buyer name | (株)〇〇 |  |  |  |  |  |  |
| ibt-048 | 2 | 0..1 | Buyer TAX identifier |  |  |  |  |  |  |  |
| ibg-13 | 1 | 0..1 | DELIVERY INFORMATION | | | | | | | |
| ibg-14 | 2 | 0..1 | INVOICING PERIOD | | | | | | | |
| ibt-073 | 3 | 0..1 | Invoicing period start date | 2022-10-01 |  |  |  |  |  |  |
| ibt-074 | 3 | 0..1 | Invoicing period end date | 2022-10-31 |  |  |  |  |  |  |
| ibg-22 | 1 | 1..1 | DOCUMENT TOTALS | | | | | | | |
| ibt-106 | 2 | 1..1 | Sum of Invoice line net amount | 13400 |  |  |  |  |  |  |
| ibt-109 | 2 | 1..1 | Invoice total amount without TAX | 13400 |  |  |  |  |  |  |
| ibt-110 | 2 | 0..1 | Invoice total TAX amount | 1200 |  |  |  |  |  |  |
| ibt-112 | 2 | 1..1 | Invoice total amount with TAX | 14600 |  |  |  |  |  |  |
| ibt-115 | 2 | 1..1 | Amount due for payment | 14600 |  |  |  |  |  |  |
| ibg-23 | 1 | 1..n | TAX BREAKDOWN | | | | | | | |
| ibt-116 | 2 | 1..1 | TAX category taxable amount |  | 6400 | 7000 |  |  |  |  |
| ibt-117 | 2 | 1..1 | TAX category tax amount |  | 640 | 560 |  |  |  |  |
| ibt-118 | 2 | 1..1 | TAX category code |  | S | AA |  |  |  |  |
| ibt-118-1 | 3 | 0..1 | Tax Scheme |  | VAT | VAT |  |  |  |  |
| ibt-119 | 2 | 0..1 | TAX category rate |  | 10 | 8 |  |  |  |  |
| ibg-25 | 1 | 1..n | INVOICE LINE | | | | | | | |
| ibt-126 | 2 | 1..1 | Invoice line identifier |  |  |  | #0011.1 | #0011.2 | #0011.3 | #0012.1 |
| ibt-188 | 2 | 0..1 | Invoice line document identifier |  |  |  | #0011 | #0011 | #0011 | #0012 |
| ibt-189 | 2 | 0..1 | Document type code |  |  |  | 383 | 383 | 383 | 383 |
| ibt-129 | 2 | 1..1 | Invoiced quantity |  |  |  | 1 | 1 | 1 | 1 |
| ibt-130 | 2 | 1..1 | Invoiced quantity unit of measure code |  |  |  | C62 | C62 | C62 | C62 |
| ibt-131 | 2 | 1..1 | Invoice line net amount |  |  |  | 5000 | 2000 | 1000 | 5400 |
| ibg-26 | 2 | 0..1 | INVOICE LINE PERIOD | | | | | | | |
| ibt-134 | 3 | 0..1 | Invoice line period start date |  |  |  | 2022-10-01 | 2022-10-01 | 2022-10-01 | 2022-10-29 |
| ibt-135 | 3 | 0..1 | Invoice line period end date |  |  |  | 2022-10-01 | 2022-10-01 | 2022-10-01 | 2022-10-29 |
| ibg-29 | 2 | 1..1 | PRICE DETAILS | | | | | | | |
| ibt-146 | 3 | 1..1 | Item net price |  |  |  | 5000 | 2000 | 1000 | 5400 |
| ibg-30 | 2 | 1..n | LINE TAX INFORMATION | | | | | | | |
| ibt-151 | 3 | 1..1 | Invoiced item TAX category code |  |  |  | AA | AA | S | S |
| ibt-152 | 3 | 0..1 | Invoiced item TAX rate |  |  |  | 8 | 8 | 10 | 10 |
| ibg-31 | 2 | 1..1 | ITEM INFORMATION | | | | | | | |
| ibt-153 | 3 | 1..1 | Item name |  |  |  | 牛肉 | じゃがいも | 割り箸 | ワイン |
| ibg-32 | 3 | 0..n | ITEM ATTRIBUTES | | | | | | | |
| ibt-160 | 4 | 1..1 | Item attribute name |  |  |  | 明細行番号 | 明細行番号 | 明細行番号 | 明細行番号 |
| ibt-161 | 4 | 1..1 | Item attribute value |  |  |  | 1 | 2 | 3 | 1 |

**Table 11** lists example semantic contents of statement (Pattern 1-C) above.

Table 11 — Example semantic contents of statement (Pattern 1-C)

TBD

### Summerised Invoice (Pattern 2-C)

[EIPA]

**Figure 14** shows pattern 2-C. A Delivery Note needs amount since it works as a compornent of a Tax-Qualified Invoice in addition to goods receipt verification. A combination of Delivery Note(s) and a Summerised invoice works as a Tax-Qualified Invoice. Some buyers book inventory for a Delivery Note receipt, while others book upon invoice for efficiency. Buyers book account payable for Summerised invoice receipt. Payment advice is additionaly issued on occasion.

Rounding shall be done at Summerised invoice level.

Graphical user interface

Description automatically generated with low confidence

Figure 14 — Summerised Invoice (Pattern 2-C)

**Table 12** and **Table 13**lists example semantic contents of delivery note (Pattern 2-C) above. Contents are the same with Pattern 1-C.

NOTE: All element names are inhereted from Peppol International Invoicing (PINT) and naming use the term invoice, the same items are used in standard commercial invoice, summarised invoice and delivery note (debit note). The tag names are correct according to the ISO/IEC 19845:2015 (UBL 2.1) Invoice schema.

Table 12 — Example semantic contents of Deliverly note (Delivery Note#0011) (Pattern 2-C)

| ID | Level | Card. | Business Term | Content | Line 1 | Line 2 | Line 3 |
| --- | --- | --- | --- | --- | --- | --- | --- |
| ibt-001 | 1 | 1..1 | Invoice number | #0011 |  |  |  |
| ibt-002 | 1 | 1..1 | Invoice issue date | 2022-10-01 |  |  |  |
| ibt-003 | 1 | 1..1 | Invoice type code | 383 |  |  |  |
| ibt-005 | 1 | 1..1 | Invoice currency code | JPY |  |  |  |
| ibg-04 | 1 |  | SELLER | | | | |
| ibt-027 | 2 | 1..1 | Seller name | △△商事(株) |  |  |  |
| ibg-07 | 1 | 1..1 | BUYER | | | | |
| ibt-044 | 2 | 1..1 | Buyer name | (株)〇〇 |  |  |  |
| ibg-13 | 1 | 0..1 | DELIVERY INFORMATION | | | | |
| ibg-14 | 2 | 0..1 | INVOICING PERIOD | | | | |
| ibt-073 | 3 | 0..1 | Invoicing period start date | 2022-10-01 |  |  |  |
| ibt-074 | 3 | 0..1 | Invoicing period end date | 2022-10-01 |  |  |  |
| ibg-25 | 1 | 1..n | INVOICE LINE | | | | |
| ibt-126 | 2 | 1..1 | Invoice line identifier |  | 1 | 2 | 3 |
| ibt-129 | 2 | 1..1 | Invoiced quantity |  | 1 | 1 | 1 |
| ibt-130 | 2 | 1..1 | Invoiced quantity unit of measure code |  | C62 | C62 | C62 |
| ibt-131 | 2 | 1..1 | Invoice line net amount |  | 5000 | 2000 | 1000 |
| ibg-29 | 2 | 1..1 | PRICE DETAILS | | | | |
| ibt-146 | 3 | 1..1 | Item net price |  | 5000 | 2000 | 1000 |
| ibg-31 | 2 | 1..1 | ITEM INFORMATION | | | | |
| ibt-153 | 3 | 1..1 | Item name |  | 牛肉 | じゃがいも | 割り箸 |

Table 13 — Example semantic contents of Deliverly note (Delivery Note#0012) (Pattern 2-C)

| ID | Level | Card. | Business Term | Content | Line 1 |
| --- | --- | --- | --- | --- | --- |
| ibt-001 | 1 | 1..1 | Invoice number | #0012 |  |
| ibt-002 | 1 | 1..1 | Invoice issue date | 2022-10-29 |  |
| ibt-003 | 1 | 1..1 | Invoice type code | 383 |  |
| ibt-005 | 1 | 1..1 | Invoice currency code | JPY |  |
| ibg-04 | 1 |  | SELLER | | |
| ibt-027 | 2 | 1..1 | Seller name | △△商事(株) |  |
| ibg-07 | 1 | 1..1 | BUYER | | |
| ibt-044 | 2 | 1..1 | Buyer name | (株)〇〇 |  |
| ibg-13 | 1 | 0..1 | DELIVERY INFORMATION | | |
| ibg-14 | 2 | 0..1 | INVOICING PERIOD | | |
| ibt-073 | 3 | 0..1 | Invoicing period start date | 2022-10-29 |  |
| ibt-074 | 3 | 0..1 | Invoicing period end date | 2022-10-29 |  |
| ibg-25 | 1 | 1..n | INVOICE LINE | | |
| ibt-126 | 2 | 1..1 | Invoice line identifier |  | 1 |
| ibt-129 | 2 | 1..1 | Invoiced quantity |  | 1 |
| ibt-130 | 2 | 1..1 | Invoiced quantity unit of measure code |  | C62 |
| ibt-131 | 2 | 1..1 | Invoice line net amount |  | 5400 |
| ibg-29 | 2 | 1..1 | PRICE DETAILS | | |
| ibt-146 | 3 | 1..1 | Item net price |  | 5400 |
| ibg-31 | 2 | 1..1 | ITEM INFORMATION | | |
| ibt-153 | 3 | 1..1 | Item name |  | ワイン |

**Table 14** lists example semantic contents of Summerised Invoice (Pattern 2-C) above. Instead of listing each line item, each line is summarised by delivery note, tax category, and tax rate in parrern 2.

Table 14 — Example semantic contents of Summerised Invoice (Pattern 2-C)

| ID | Level | Card. | Business Term | Content | VAT S 10% | VAT AA 8% | #0011 AA 8% | #0011 S 10% | #0012 S 10% |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| ibt-001 | 1 | 1..1 | Invoice number | No.4321 |  |  |  |  |  |
| ibt-002 | 1 | 1..1 | Invoice issue date | 2022-11-01 |  |  |  |  |  |
| ibt-003 | 1 | 1..1 | Invoice type code | 380 |  |  |  |  |  |
| ibt-005 | 1 | 1..1 | Invoice currency code | JPY |  |  |  |  |  |
| ibg-01 | 1 | 0..n | INVOICE NOTE | | | | | | |
| ibt-022 | 2 | 0..1 | Invoice note | 10月分 |  |  |  |  |  |
| ibg-04 | 1 |  | SELLER | | | | | | |
| ibt-027 | 2 | 1..1 | Seller name | △△商事(株) |  |  |  |  |  |
| ibt-031 | 2 | 0..1 | Seller TAX identifier | T1234567890123 |  |  |  |  |  |
| ibg-07 | 1 | 1..1 | BUYER | | | | | | |
| ibt-044 | 2 | 1..1 | Buyer name | (株)〇〇 |  |  |  |  |  |
| ibt-048 | 2 | 0..1 | Buyer TAX identifier |  |  |  |  |  |  |
| ibg-13 | 1 | 0..1 | DELIVERY INFORMATION | | | | | | |
| ibg-14 | 2 | 0..1 | INVOICING PERIOD | | | | | | |
| ibt-073 | 3 | 0..1 | Invoicing period start date | 2022-10-01 |  |  |  |  |  |
| ibt-074 | 3 | 0..1 | Invoicing period end date | 2022-10-31 |  |  |  |  |  |
| ibg-22 | 1 | 1..1 | DOCUMENT TOTALS | | | | | | |
| ibt-106 | 2 | 1..1 | Sum of Invoice line net amount | 13400 |  |  |  |  |  |
| ibt-109 | 2 | 1..1 | Invoice total amount without TAX | 13400 |  |  |  |  |  |
| ibt-110 | 2 | 0..1 | Invoice total TAX amount | 1200 |  |  |  |  |  |
| ibt-112 | 2 | 1..1 | Invoice total amount with TAX | 14600 |  |  |  |  |  |
| ibt-115 | 2 | 1..1 | Amount due for payment | 14600 |  |  |  |  |  |
| ibg-23 | 1 | 1..n | TAX BREAKDOWN | | | | | | |
| ibt-116 | 2 | 1..1 | TAX category taxable amount |  | 6400 | 7000 |  |  |  |
| ibt-117 | 2 | 1..1 | TAX category tax amount |  | 640 | 560 |  |  |  |
| ibt-118 | 2 | 1..1 | TAX category code |  | S | AA |  |  |  |
| ibt-118-1 | 3 | 0..1 | Tax Scheme |  | VAT | VAT |  |  |  |
| ibt-119 | 2 | 0..1 | TAX category rate |  | 10 | 8 |  |  |  |
| ibg-25 | 1 | 1..n | INVOICE LINE | | | | | | |
| ibt-188 | 2 | 0..1 | Invoice line document identifier |  |  |  | #0011 | #0011 | #0012 |
| ibt-189 | 2 | 0..1 | Document type code |  |  |  | 383 | 383 | 383 |
| ibt-129 | 2 | 1..1 | Invoiced quantity |  |  |  | 1 | 1 | 1 |
| ibt-130 | 2 | 1..1 | Invoiced quantity unit of measure code |  |  |  | C62 | C62 | C62 |
| ibt-131 | 2 | 1..1 | Invoice line net amount |  |  |  | 7000 | 1000 | 5400 |
| ibg-26 | 2 | 0..1 | INVOICE LINE PERIOD | | | | | | |
| ibt-134 | 3 | 0..1 | Invoice line period start date |  |  |  | 2022-10-01 | 2022-10-01 | 2022-10-29 |
| ibt-135 | 3 | 0..1 | Invoice line period end date |  |  |  | 2022-10-01 | 2022-10-01 | 2022-10-29 |
| ibg-29 | 2 | 1..1 | PRICE DETAILS | | | | | | |
| ibt-146 | 3 | 1..1 | Item net price |  |  |  | 7000 | 1000 | 5400 |
| ibg-30 | 2 | 1..n | LINE TAX INFORMATION | | | | | | |
| ibt-151 | 3 | 1..1 | Invoiced item TAX category code |  |  |  | AA | S | S |
| ibt-152 | 3 | 0..1 | Invoiced item TAX rate |  |  |  | 8 | 10 | 10 |
| ibg-31 | 2 | 1..1 | ITEM INFORMATION | | | | | | |
| ibt-153 | 3 | 1..1 | Item name |  |  |  | #0011.AA | #0011.S | #0012.S |

**Table 15** lists example semantic contents of statement (Pattern 2-C) above.

Table 15 — Example semantic contents of statement (Pattern 2-C)

TBD

## Payment advice (Statement)

[EIPA]

### General

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

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

[SOURCE: CWA 5678 part 113]

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

|  |  |
| --- | --- |
| Business partner | Description |
| Customer | The Customer is the legal person or organization who is in demand of a product or service.  Examples of Customer roles: buyer, consignee, debtor, contracting authority. |
| Supplier | The Supplier is the legal person or organization who provides a product or service.  Examples of Supplier roles: seller, consignor, creditor, economic operator. |

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

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

**Figure 15 l**inks the business processes to the roles performed by the Business Partners.

[SOURCE: CWA 5678 part 113]



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

### Statement business process

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



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

Table 18is taken from CWA 5678 part 113.

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

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

**Table 19** lists Semantic model of Statement from CWA 5678 part 113. [modified table layout by EIPA]

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

| ID | Level | Card | Business Term | Description | Dattatype |
| --- | --- | --- | --- | --- | --- |
|  | 0 |  | Statement |  |  |
| tir26-003 | 1 | 0..1 | Statement identifier | An identifier for the statement. | Text |
| tir26-004 | 1 | 0..1 | Statement issue date | The date on which the statement was issued. The date assigned by the Creditor on which the Statement was issued. | Date |
| tir26-005 | 1 | 1..1 | Statement currency | A code that identifies the currency in which the amounts in a statement are given unless otherwise stated for specific amounts. The default currency for the Statement. | Code |
| tir26-006 | 1 | 0..1 | Statement note | A free-text note that applies to the statement as a whole. Free-form text applying to the Statement. This element may contain notes or any other similar information that is not contained explicitly in another structure. | Text |
| tir26-007 | 1 | 0..1 | Statement total balance amount | The total amount for the statment equal to the sum of the statment line amounts. The total amount for the statment equal to the sum of the statment line amounts. | Amount |
|  | 1 | 1..1 | Process control | Information about the specification that apply to the transaction. |  |
| tir26-001 | 2 | 1..1 | Business process type identifier | Identifies the business process context in which the transaction appears. It enables the buyer to process the invoice in an appropriate way. | Identifier |
| tir26-002 | 2 | 1..1 | Specification identification | An identification of the specification containing the total set of rules regarding semantic content, cardinalities and business rules to which the data contained in the instance document conforms. This identifies the European invoice norm, as well as any extensions applied. The identification may include the version of the specification. | Code |
|  | 1 | 0..1 | Statement period | The period to which the statement applies. |  |
| tir26-008 | 2 | 0..1 | Period start date | The date when the period starts. The date is the first day of the period. | Date |
| tir26-009 | 2 | 0..1 | Period start time | The start time of the period. | Date |
| tir26-010 | 2 | 0..1 | Period end date | The date on which the period ends. The date is the last day of the period. | Date |
| tir26-011 | 2 | 0..1 | Period end time | The end time of the period. | Date |
|  | 1 | 1..1 | Supplier party | The business partner operates the account for which the statement is given. He is responsible for creating and sending the account statment and is the receiver of potential payments |  |
| tir26-012 | 2 | 0..1 | Supplier identifier | Identifies a party. | Identifier |
| tir26-013 | 2 | 0..1 | Supplier legal identifier | Identifies a company as registered with the company registration scheme. | Identifier |
| tir26-014 | 2 | 0..1 | Supplier name | The name of the party. | Text |
| tir26-015 | 2 | 0..1 | Supplier electronic address | Identifies the end point of the routing service. | Identifier |
|  | 2 | 0..1 | Postal address | Address information. |  |
| tir26-016 | 3 | 0..1 | Address line 1 | The main address line in an address. Usually the street name and number or post office box. | Text |
| tir26-017 | 3 | 0..1 | Address line 2 | An additional address line in an address that can be used to give further details supplementing the main line. | Text |
| tir26-018 | 3 | 0..1 | City | The common name of a city where the address is. | Text |
| tir26-019 | 3 | 0..1 | Post code | The identifier for an addressable group of properties according to the relevant postal service, such as a ZIP code or Post Code. | Text |
| tir26-020 | 3 | 0..1 | Country subdivision | The subdivision of a country such as region, county, state, province etc. | Text |
| tir26-021 | 3 | 0..1 | Country code | A code that identifies the country. The lists of valid countries are registered with the ISO 3166-1 Maintenance agency, "Codes for the representation of names of countries and their subdivisions". It is recommended to use the alpha-2 representation. | Code |
|  | 2 | 0..1 | Contacting details | Used to provide contacting information for a party in general or a person. |  |
| tir26-022 | 3 | 0..1 | Contact point | The name of the contact point. | Text |
| tir26-024 | 3 | 0..1 | Contact fax number | A fax number for the contact point. | Text |
| tir26-025 | 3 | 0..1 | Contact telephone number | A phone number for the contact point. | Text |
| tir26-026 | 3 | 0..1 | Contact email address | An e-mail address for the contact point. | Text |
|  | 1 | 1..1 | Customer party | The business partner who holds the account for which the statement is provided. He is the receiver of the account statement and is responsible for settling any potential payments. |  |
| tir26-027 | 2 | 0..1 | Customer identifier | Identifies a party. | Identifier |
| tir26-028 | 2 | 0..1 | Customer legal identifier | Identifies a company as registered with the company registration scheme. | Identifier |
| tir26-029 | 2 | 0..1 | Customer name | The name of the party. | Text |
| tir26-030 | 2 | 0..1 | Customer electronic address | Identifies the end point of the routing service. | Identifier |
|  | 1 | 0..1 | Seller party | The seller from which all transactions in the statement orignate. Example is when a supplier issues a statement for an customer account at a specific branch or a suppliers division. |  |
| tir26-042 | 2 | 0..1 | Seller customer account identifier | A identifier for the seller that is issued by the party that sends the document in which the identifier is used. | Identifier |
| tir26-043 | 2 | 0..1 | Seller name | The full (formal) name by which the seller is registered in the national registry of legal entities or persons. | Text |
| tir26-066 | 2 | 0..1 | City | The common name of a city where the address is. The city where the party is located. | Text |
|  | 1 | 0..1 | Buyer party | A buyer who is responsible for all purchases and tranasactions for which the statement is given. Example is a customers branch or other division. |  |
| tir26-044 | 2 | 0..1 | Buyer customer account identifier | A identifier for the buyer that is issued by the party that sends the document in which the identifier is used. | Identifier |
| tir26-045 | 2 | 0..1 | Buyer name | The full name of the buyer. | Text |
| tir26-067 | 2 | 0..1 | City | The common name of a city where the address is. The city where the party is located. | Text |
|  | 1 | 0..1 | Payment instructions | Instructions provided by the supplier on how the customer must settle the statement balance. When the supplier provides payment instructions it represents a claim that the customer settles the statement total balance amount. |  |
| tir26-046 | 2 | 1..1 | Payment means type code | The method, expressed as a code, for settling a payment. The code may be given by using the UN/ECE 4461 code list. A statement may contain an indication about how the payment should be handled. | Code |
| tir26-047 | 2 | 0..1 | Payment reference | A textual value used to establish a link between the payment and the invoice (e.g. transaction number). The reference helps the seller to assign an incoming payment to the relevant payment process. When specifying a payment reference, the receiving system should therefore indicate this reference when executing the payment. It must be possible to specify an identifier for the payment, issued by the supplier. A statement may contain an identifier for the payment, issued by the supplier as reference. Also known as end-to-end payment reference. | Text |
| tir26-048 | 2 | 0..1 | Statement due date | The date on or before which the total balance amount of the statement must be paid. A statement may contain the date on which payment that settles the statement balance is due. | Date |
| tir26-049 | 2 | 0..1 | Payment terms | A textual description of the payment terms that apply to the amount due for payment (Including description of possible penalties). | Text |
|  | 2 | 0..1 | Payment card identification | To provide information about the creditcard used for payment that has been made. I.e. BII recommends that partners should not send payment instructions for creditcards insite the transactions. BII also recommends that only limited amound of creditcard detail is provided such as only last 4 or 6 digits of the creditcard number, sufficient for the receiver to recognize which of his cards was used for payment. |  |
| tir26-050 | 3 | 1..1 | Payment card primary account number | The Primary Account Number (PAN) of the card used for payment. In accordance with general requirements by financial institutions, an invoice should never include a full card primary account number but only the last 4 to 6 digit. The card number; the Primary Account Number (PAN).. BII strongly recommends putting only last digits of the card number, sufficient for the receiver to identify which of the cards he has on file is being reference. Generally last 4 or 6 digits. | Identifier |
| tir26-051 | 3 | 1..1 | Payment card network | The type of the card used for payment. Eg. VISA, MasterCard, etc. The card network provider. Used to provid information about the issuer of the card i.e. Visa, Mastercard, Diners club, Amex etc. | Text |
|  | 2 | 0..1 | Account identification | Information for identifying an financial account. |  |
| tir26-052 | 3 | 1..1 | Financial account identifier | A unique identifier of the financial account, such as IBAN, at a financial institution. The identifier for the account. Depending on circumstances the identifier can be in local format or standardized format such as IBAN. The identifier schema should be identified. | Identifier |
| tir26-053 | 3 | 0..1 | Financial institution identifier | An identifier for the financial institution, such as BIC, where a financial account is located. An identifier for the financial institution where the account is located, such as the BIC identifier (SWIFT code). | Identifier |
| tir26-054 | 3 | 0..1 | Financial institution branch identifier | An identifier for the branch or division of the financial organization. The identifier for a branch or division of an organization may, in some countries, be used to positively identify the location of he account or supplement the financial institution identifier. | Identifier |
|  | 1 | 1..n | Statement line | Induvidual transactions in the account for which the statement is given. |  |
| tir26-057 | 2 | 1..1 | Statment line identifier | An identifier for an individual statement line that is unique within a statement. Identifies the Statement Line. | Text |
| tir26-068 | 2 | 1..1 | Statement line date | The issuing date of the document that is reported in the statement line. The date when the transaction or document that the statement lines reports was carried out or issued. | Date |
| tir26-069 | 2 | 0..1 | Statement line time | The issuing time of the day of the document that is reported in the statement. The date when the transaction or document that the statement lines reports was carried out or issued. | Time |
| tir26-058 | 2 | 0..1 | Statement line note | A free-text note that applies to the statement line. Free-form text applying to the Statement Line. This element may contain notes or any other similar information that is not contained explicitly in another structure. | Text |
| tir26-059 | 2 | 1..1 | Statement line amount | The total amount of the statement line. The balance amount on the Statement Line. A positive amount indicates an increase in the amount owned by the supplier party and owed by the Customer party. As example, an invoice issued by the Supplier is registed as positive amount and a payment made by the Customer is a negative amount. | Amount |
| tir26-070 | 2 | 0..1 | Statement line exchange rate | The currency exchange rate that is used to convert the total amount of the statement line into the statement default currency. The exchange rate applied to the line amount when calculating the statement total balance amount. Exchange rate should be given so that line amount in document currency equals the line amount in the line currency multiplied by the exchange rate. | Numeric |
|  | 2 | 0..1 | Seller party | The seller that originates the particular statement line. |  |
| tir26-060 | 3 | 0..1 | Seller customer account identifier | A identifier for the seller that is issued by the party that sends the document in which the identifier is used. | Identifier |
| tir26-061 | 3 | 0..1 | Seller name | The full (formal) name by which the seller is registered in the national registry of legal entities or persons. | Text |
| tir26-071 | 3 | 0..1 | City | The common name of a city where the address is. | Text |
|  | 2 | 0..1 | Buyer party | The buyer to which the particular statement line relates. |  |
| tir26-062 | 3 | 0..1 | Buyer customer account identifier | A identifier for the buyer that is issued by the party that sends the document in which the identifier is used. | Identifier |
| tir26-063 | 3 | 0..1 | Buyer name | The full name of the buyer. | Text |
| tir26-072 | 3 | 0..1 | City | The common name of a city where the address is. | Text |
|  | 2 | 1..1 | Referenced documents | References to documents that are the bases for each statement line, such as invoices, credit notes, payments etc. |  |
| tir26-064 | 3 | 1..1 | Referenced document identifier | An identifier for the referenced document. An identifier for the document that is the basis for the statement line. | Text |
| tir26-065 | 3 | 1..1 | Referenced document type | The type of the referenced  document. The type of the document that is the basis for the statement line. | Code |

NOTE 1: Buyer postal address is required.

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

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

Table 20 — Example semantic contents of Statement [EIPA]

| ID | Level | Card | Business Term | Statement Content | Line 1 | Line 2 | Line 3 | Line 4 | Line 5 |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| tir26-003 | 1 | 0..1 | Statement identifier | 000002/No.001 |  |  |  |  |  |
| tir26-004 | 1 | 0..1 | Statement issue date | 2022-12-31 |  |  |  |  |  |
| tir26-005 | 1 | 1..1 | Statement currency | JPY |  |  |  |  |  |
| tir26-006 | 1 | 0..1 | Statement note | 請求書(控) |  |  |  |  |  |
| tir26-007 | 1 | 0..1 | Statement total balance amount | 1072302 |  |  |  |  |  |
|  | 1 | 1..1 | Process control |  |  |  |  |  |  |
| tir26-001 | 2 | 1..1 | Business process type identifier |  |  |  |  |  |  |
| tir26-002 | 2 | 1..1 | Specification identification |  |  |  |  |  |  |
|  | 1 | 0..1 | Statement period |  |  |  |  |  |  |
| tir26-008 | 2 | 0..1 | Period start date | 2021-12-01 |  |  |  |  |  |
| tir26-010 | 2 | 0..1 | Period end date | 2021-12-31 |  |  |  |  |  |
|  | 1 | 1..1 | Supplier party |  |  |  |  |  |  |
| tir26-012 | 2 | 0..1 | Supplier identifier | T123456789012 |  |  |  |  |  |
| tir26-013 | 2 | 0..1 | Supplier legal identifier |  |  |  |  |  |  |
| tir26-014 | 2 | 0..1 | Supplier name | 株式会社SCG印刷 |  |  |  |  |  |
| tir26-015 | 2 | 0..1 | Supplier electronic address | JP123456789012 |  |  |  |  |  |
|  | 2 | 0..1 | Postal address |  |  |  |  |  |  |
| tir26-016 | 3 | 0..1 | Address line 1 | 鳥島町111-1 |  |  |  |  |  |
| tir26-017 | 3 | 0..1 | Address line 2 |  |  |  |  |  |  |
| tir26-018 | 3 | 0..1 | City | 鹿沼市 |  |  |  |  |  |
| tir26-019 | 3 | 0..1 | Post code | 000-0000 |  |  |  |  |  |
| tir26-020 | 3 | 0..1 | Country subdivision | 栃木県 |  |  |  |  |  |
| tir26-021 | 3 | 0..1 | Country code | JP |  |  |  |  |  |
|  | 2 | 0..1 | Contacting details |  |  |  |  |  |  |
| tir26-022 | 3 | 0..1 | Contact point | 社長　野田　勝美 |  |  |  |  |  |
| tir26-024 | 3 | 0..1 | Contact fax number | 03-0000-0000 |  |  |  |  |  |
| tir26-025 | 3 | 0..1 | Contact telephone number | 03-0000-0000 |  |  |  |  |  |
| tir26-026 | 3 | 0..1 | Contact email address |  |  |  |  |  |  |
|  | 1 | 1..1 | Customer party |  |  |  |  |  |  |
| tir26-027 | 2 | 0..1 | Customer identifier | T3210987654321 |  |  |  |  |  |
| tir26-028 | 2 | 0..1 | Customer legal identifier |  |  |  |  |  |  |
| tir26-029 | 2 | 0..1 | Customer name | 株式会社伊勢企画西日暮里支店 |  |  |  |  |  |
| tir26-030 | 2 | 0..1 | Customer electronic address | JP3210987654321 |  |  |  |  |  |
|  | 2 | 0..1 | Postal address |  |  |  |  |  |  |
|  | 3 | 0..1 | Address line 1 | 日暮里横井町8-9 |  |  |  |  |  |
|  | 3 | 0..1 | Address line 2 |  |  |  |  |  |  |
|  | 3 | 0..1 | City | 荒川区 |  |  |  |  |  |
|  | 3 | 0..1 | Post code | 116-0013 |  |  |  |  |  |
|  | 3 | 0..1 | Country subdivision | 東京都 |  |  |  |  |  |
|  | 3 | 0..1 | Country code | JP |  |  |  |  |  |
|  | 1 | 0..1 | Seller party |  |  |  |  |  |  |
| tir26-042 | 2 | 0..1 | Seller customer account identifier |  |  |  |  |  |  |
| tir26-043 | 2 | 0..1 | Seller name |  |  |  |  |  |  |
| tir26-066 | 2 | 0..1 | City |  |  |  |  |  |  |
|  | 1 | 0..1 | Buyer party |  |  |  |  |  |  |
| tir26-044 | 2 | 0..1 | Buyer customer account identifier |  |  |  |  |  |  |
| tir26-045 | 2 | 0..1 | Buyer name |  |  |  |  |  |  |
| tir26-067 | 2 | 0..1 | City |  |  |  |  |  |  |
|  | 1 | 0..n | PAYMENT INSTRUCTIONS |  |  |  |  |  |  |
|  | 2 | 0..1 | Payment Instructions ID | AAA-BB-CC-123 |  |  |  |  |  |
|  | 2 | 1..1 | Payment means type code | 30 |  |  |  |  |  |
|  | 2 | 0..1 | Payment means text | Credit transfer |  |  |  |  |  |
|  | 2 | 0..n | Remittance information | Snippet1 |  |  |  |  |  |
|  | 1 | 1..n | Statement line |  |  |  |  |  |  |
| tir26-057 | 2 | 1..1 | Statment line identifier |  | Last time billed | Payment | Carryover | Purchase | Billing this time |
| tir26-068 | 2 | 1..1 | Statement line date |  | 2021-11-30 |  |  |  |  |
| tir26-058 | 2 | 0..1 | Statement line note |  | 前回ご請求高 | ご入金高 | 繰越高 | 今回お買上高 | 今回ご請求高 |
| tir26-059 | 2 | 1..1 | Statement line amount |  | 1206590 | 102000 | 180590 | 885712 | 1072302 |
|  | 2 | 1..1 | Referenced documents |  |  |  |  |  |  |
| tir26-064 | 3 | 1..1 | Referenced document identifier |  | ID of last time Statement |  |  | Standard invoice identifiers |  |
| tir26-065 | 3 | 1..1 | Referenced document type |  | ??? |  |  | 380 |  |

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

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

**Table 17** shows an example payment advice.

Table

Description automatically generated

Figure 17 — Example Statement

## Negative invoices and credit notes

### General

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

Diagram

Description automatically generated

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

[SOURCE: Peppol BIS Billing 3.0]

This BIS supports negative grand totals.

The argument for negative invoices is to open up for a wider spectrum of invoicing processes.

Examples of such processes are

* Preliminary (estimated) consumption invoice that is balanced out in a later meter-based invoice;
* Pre-payment (with or without CT) is settled through a final invoice; and
* Some user communities prefer to use negative invoice rather than credit note when correcting transactions.

NOTE: Buyers who value automatic matching of e-invoices to orders or invoicing objects may wish to limit the areas and situations where complex transactions can be accepted and voice their requirements at time of procurement.

The decision has the following implications on the transaction format:

* The invoice (now with “negative invoice capacity”) can function as an alternative to the credit note. Invoice-generating systems may implement either option, while invoice-receiving systems have to support both of them.
* The transaction format for credit note has to be designed to accommodate for negative grand total, as well; this is because an entire negative invoice may have to be balanced out by means of a credit note.

Attention is drawn to the intrinsic differences between credit note and negative invoice when it comes to convey crediting information.

See 4.4.9 Preceding invoice references for referencing invoice to be corrected.

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

Table 21 — Example semantic contents of invoice to be corrected

| ID | Level | Card | Business Term | Invoice Content | VAT  Standaed  10% | VAT  Reduced  8% | Line 1 | Line 2 |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| ibt-003 | 1 | 1..1 | Invoice type code | 380 |  |  |  |  |
| ibg-21 | 1 | 0..n | DOCUMENT LEVEL CHARGES |  |  |  |  |  |
| ibt-099 | 2 | 1..1 | Document level charge amount |  | 250 |  |  |  |
| ibt-102 | 2 | 1..1 | Document level charge TAX category code |  | S |  |  |  |
| ibt-103 | 2 | 0..1 | Document level charge TAX rate |  | 10 |  |  |  |
| ibt-103-1 | 3 | 0..1 | Tax Scheme |  | VAT |  |  |  |
| ibg-22 | 1 | 1..1 | DOCUMENT TOTALS |  |  |  |  |  |
| ibt-106 | 2 | 1..1 | Sum of Invoice line net amount | 1300 |  |  |  |  |
| ibt-108 | 2 | 0..1 | Sum of charges on document level | 250 |  |  |  |  |
| ibt-109 | 2 | 1..1 | Invoice total amount without TAX | 1550 |  |  |  |  |
| ibt-110 | 2 | 0..1 | Invoice total TAX amount | 155 |  |  |  |  |
| ibt-112 | 2 | 1..1 | Invoice total amount with TAX | 1705 |  |  |  |  |
| ibt-115 | 2 | 1..1 | Amount due for payment | 1705 |  |  |  |  |
| ibg-23 | 1 | 1..n | TAX BREAKDOWN |  |  |  |  |  |
| ibt-116 | 2 | 1..1 | TAX category taxable amount |  | 1550 |  |  |  |
| ibt-117 | 2 | 1..1 | TAX category tax amount |  | 155 |  |  |  |
| ibt-118 | 2 | 1..1 | TAX category code |  | S |  |  |  |
| ibt-118-1 | 3 | 0..1 | Tax Scheme |  | VAT |  |  |  |
| ibt-119 | 2 | 0..1 | TAX category rate |  | 10 |  |  |  |
| ibg-25 | 1 | 1..n | INVOICE LINE |  |  |  |  |  |
| ibt-126 | 2 | 1..1 | Invoice line identifier |  |  |  | 1 | 2 |
| ibt-129 | 2 | 1..1 | Invoiced quantity |  |  |  | 7 | -3 |
| ibt-130 | 2 | 1..1 | Invoiced quantity unit of measure code |  |  |  | DAY | DAY |
| ibt-131 | 2 | 1..1 | Invoice line net amount |  |  |  | 2800 | -1500 |
| ibg-29 | 2 | 1..1 | PRICE DETAILS |  |  |  |  |  |
| ibt-146 | 3 | 1..1 | Item net price |  |  |  | 400 | 500 |
| ibg-30 | 2 | 1..n | LINE TAX INFORMATION |  |  |  |  |  |
| ibt-151 | 3 | 1..1 | Invoiced item TAX category code |  |  |  | S | S |
| ibt-152 | 3 | 0..1 | Invoiced item TAX rate |  |  |  | 10 | 10 |
| ibt-167 | 3 | 0..1 | Tax Scheme |  |  |  | VAT | VAT |

EXAMPLE: UBL example of invoice to be corrected [EIPA]

<Invoice>

<cbc:InvoiceTypeCode>380</cbc:InvoiceTypeCode>

​<!-- Code omitted for clarity -->

​<cac:AllowanceCharge>

<cbc:ChargeIndicator>true</cbc:ChargeIndicator>

<cbc:AllowanceChargeReason>Insurance</cbc:AllowanceChargeReason>

<cbc:Amount currencyID="JPY">250</cbc:Amount> <!-- (1) -->

<cac:TaxCategory>

<cbc:ID>S</cbc:ID>

<cbc:Percent>10</cbc:Percent>

<cac:TaxScheme>

<cbc:ID>VAT</cbc:ID>

</cac:TaxScheme>

</cac:TaxCategory>

​</cac:AllowanceCharge>

<cac:TaxTotal>

<cbc:TaxAmount currencyID="JPY">155</cbc:TaxAmount>

<cac:TaxSubtotal>

<cbc:TaxableAmount currencyID="JPY">1550</cbc:TaxableAmount>

<cbc:TaxAmount currencyID="JPY">155</cbc:TaxAmount>

<cac:TaxCategory>

<cbc:ID>S</cbc:ID>

<cbc:Percent>10</cbc:Percent>

<cac:TaxScheme>

<cbc:ID>VAT</cbc:ID>

</cac:TaxScheme>

</cac:TaxCategory>

</cac:TaxSubtotal>

</cac:TaxTotal>

​<cac:LegalMonetaryTotal>

<cbc:LineExtensionAmount currencyID="JPY">1300</cbc:LineExtensionAmount>

<cbc:TaxExclusiveAmount currencyID="JPY">1550</cbc:TaxExclusiveAmount>

<cbc:TaxInclusiveAmount currencyID="JPY">1705</cbc:TaxInclusiveAmount>

<cbc:ChargeTotalAmount currencyID="JPY">250</cbc:ChargeTotalAmount>

<cbc:PayableAmount currencyID="JPY">1705</cbc:PayableAmount>

​</cac:LegalMonetaryTotal>

​<!-- Code omitted for clarity -->

<cac:InvoiceLine>

<cbc:ID>1</cbc:ID> <!-- (2) -->

<cbc:InvoicedQuantity unitCode="DAY">7</cbc:InvoicedQuantity>

<cbc:LineExtensionAmount currencyID= "JPY">2800</cbc:LineExtensionAmount>

<!-- Code omitted for clarity -->

<cac:Price>

<cbc:PriceAmount currencyID="JPY">400</cbc:PriceAmount>

</cac:Price>

<cac:TaxCategory>

<cbc:ID>S</cbc:ID>

<cbc:Percent>10</cbc:Percent>

<cac:TaxScheme>

<cbc:ID>VAT</cbc:ID>

</cac:TaxScheme>

</cac:TaxCategory>

<!-- Code omitted for clarity -->

</cac:InvoiceLine>

<cac:InvoiceLine>

<cbc:ID>2</cbc:ID> <!-- (3) -->

<cbc:InvoicedQuantity unitCode="DAY">-3</cbc:InvoicedQuantity>

<cbc:LineExtensionAmount currencyID="JPY">-1500</cbc:LineExtensionAmount>

<!-- Code omitted for clarity -->

<cac:Price>

<cbc:PriceAmount currencyID="JPY">500</cbc:PriceAmount>

</cac:Price>

<cac:TaxCategory>

<cbc:ID>S</cbc:ID>

<cbc:Percent>10</cbc:Percent>

<cac:TaxScheme>

<cbc:ID>VAT</cbc:ID>

</cac:TaxScheme>

</cac:TaxCategory>

<!-- Code omitted for clarity -->

</cac:InvoiceLine>

</Invoice>

(1) Charge amount

(2) Invoice line 1 with positive quantity and line amount

(3) Invoice line 2 with negative quantity and line amount

### When crediting by means of credit note

[SOURCE: Peppol BIS Billing 3.0]

The function of crediting or debiting is controlled merely by the business document type (e.g. 380 or 381) while the representation of the amount, including its sign, is not affected.

NOTE: All element names are inhereted from Peppol International Invoicing (PINT) and naming use the term invoice, the same items are used in standard commercial invoice, summarised invoice and delivery note (debit note). The tag names are correct according to the ISO/IEC 19845:2015 (UBL 2.1) Invoice schema.

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

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

| ID | Level | Card | Business Term | Invoice Content | VAT  Standaed  10% | VAT  Reduced  8% | Line 1 | Line 2 |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| ibt-003 | 1 | 1..1 | Invoice type code | 381 |  |  |  |  |
| ibg-21 | 1 | 0..n | DOCUMENT LEVEL CHARGES | | | | | |
| ibt-099 | 2 | 1..1 | Document level charge amount |  | 250 |  |  |  |
| ibt-102 | 2 | 1..1 | Document level charge TAX category code |  | S |  |  |  |
| ibt-103 | 2 | 0..1 | Document level charge TAX rate |  | 10 |  |  |  |
| ibt-103-1 | 3 | 0..1 | Tax Scheme |  | VAT |  |  |  |
| ibg-22 | 1 | 1..1 | DOCUMENT TOTALS | | | | | |
| ibt-106 | 2 | 1..1 | Sum of Invoice line net amount | 1300 |  |  |  |  |
| ibt-108 | 2 | 0..1 | Sum of charges on document level | 250 |  |  |  |  |
| ibt-109 | 2 | 1..1 | Invoice total amount without TAX | 1550 |  |  |  |  |
| ibt-110 | 2 | 0..1 | Invoice total TAX amount | 155 |  |  |  |  |
| ibt-112 | 2 | 1..1 | Invoice total amount with TAX | 1705 |  |  |  |  |
| ibt-115 | 2 | 1..1 | Amount due for payment | 1705 |  |  |  |  |
| ibg-23 | 1 | 1..n | TAX BREAKDOWN | | | | | |
| ibt-116 | 2 | 1..1 | TAX category taxable amount |  | 1550 |  |  |  |
| ibt-117 | 2 | 1..1 | TAX category tax amount |  | 155 |  |  |  |
| ibt-118 | 2 | 1..1 | TAX category code |  | S |  |  |  |
| ibt-118-1 | 3 | 0..1 | Tax Scheme |  | VAT |  |  |  |
| ibt-119 | 2 | 0..1 | TAX category rate |  | 10 |  |  |  |
| ibg-25 | 1 | 1..n | INVOICE LINE | | | | | |
| ibt-126 | 2 | 1..1 | Invoice line identifier |  |  |  | 1 | 2 |
| ibt-129 | 2 | 1..1 | Invoiced quantity |  |  |  | 7 | -3 |
| ibt-130 | 2 | 1..1 | Invoiced quantity unit of measure code |  |  |  | DAY | DAY |
| ibt-131 | 2 | 1..1 | Invoice line net amount |  |  |  | 2800 | -1500 |
| ibg-29 | 2 | 1..1 | PRICE DETAILS | | | | | |
| ibt-146 | 3 | 1..1 | Item net price |  |  |  | 400 | 500 |
| ibg-30 | 2 | 1..n | LINE TAX INFORMATION | | | | | |
| ibt-151 | 3 | 1..1 | Invoiced item TAX category code |  |  |  | S | S |
| ibt-152 | 3 | 0..1 | Invoiced item TAX rate |  |  |  | 10 | 10 |
| ibt-167 | 3 | 0..1 | Tax Scheme |  |  |  | VAT | VAT |

EXAMPLE: UBL example of credit note correcting the example invoice above [EIPA]

<CreditNote>

<cbc:CreditNoteTypeCode>381/cbc:CreditNoteTypeCode> <!-- (1) -->

<!-- Code omitted for clarity -->

<cac:AllowanceCharge>

<cbc:ChargeIndicator>true</cbc:ChargeIndicator>

<cbc:AllowanceChargeReason>Insurance</cbc:AllowanceChargeReason>

<cbc:Amount currencyID="JPY">250</cbc:Amount> <!-- (2) -->

<cac:TaxCategory>

<cbc:ID>S</cbc:ID>

<cbc:Percent>10</cbc:Percent>

<cac:TaxScheme>

<cbc:ID>VAT</cbc:ID>

</cac:TaxScheme>

</cac:TaxCategory>

</cac:AllowanceCharge>

<cac:TaxTotal>

<cbc:TaxAmount currencyID="JPY">155</cbc:TaxAmount>

<cac:TaxSubtotal>

<cbc:TaxableAmount currencyID="JPY">1550</cbc:TaxableAmount>

<cbc:TaxAmount currencyID="JPY">155</cbc:TaxAmount>

<cac:TaxCategory>

<cbc:ID>S</cbc:ID>

<cbc:Percent>10</cbc:Percent>

<cac:TaxScheme>

<cbc:ID>VAT</cbc:ID>

</cac:TaxScheme>

</cac:TaxCategory>

</cac:TaxSubtotal>

</cac:TaxTotal>

<cac:LegalMonetaryTotal>

<cbc:LineExtensionAmount currencyID="JPY">1300</cbc:LineExtensionAmount>

<cbc:TaxExclusiveAmount currencyID="JPY">1550</cbc:TaxExclusiveAmount>

<cbc:TaxInclusiveAmount currencyID="JPY">1705</cbc:TaxInclusiveAmount>

<cbc:ChargeTotalAmount currencyID="JPY">250</cbc:ChargeTotalAmount>

<cbc:PayableAmount currencyID="JPY">1705</cbc:PayableAmount>

</cac:LegalMonetaryTotal>

<!-- Code omitted for clarity -->

<cac:CreditNoteLine>

<cbc:ID>1</cbc:ID> <!-- (3) -->

<cbc:CreditedQuantity unitCode="DAY">7</cbc:CreditedQuantity>

<cbc:LineExtensionAmount currencyID= "JPY">2800</cbc:LineExtensionAmount>

<!-- Code omitted for clarity -->

<cac:Price>

<cbc:PriceAmount currencyID="JPY">400</cbc:PriceAmount>

</cac:Price>

<cac:TaxCategory>

<cbc:ID>S</cbc:ID>

<cbc:Percent>10</cbc:Percent>

<cac:TaxScheme>

<cbc:ID>VAT</cbc:ID>

</cac:TaxScheme>

</cac:TaxCategory>

<!-- Code omitted for clarity -->

</cac:CreditNoteLine>

<cac:CreditNoteLine>

<cbc:ID>2</cbc:ID> <!-- (4) -->

<cbc:CreditedQuantity unitCode="DAY">-3</cbc:CreditedQuantity>

<cbc:LineExtensionAmount currencyID="JPY">-1500</cbc:LineExtensionAmount>

<!-- Code omitted for clarity -->

<cac:Price>

<cbc:PriceAmount currencyID="JPY">500</cbc:PriceAmount>

</cac:Price>

<cac:TaxCategory>

<cbc:ID>S</cbc:ID>

<cbc:Percent>10</cbc:Percent>

<cac:TaxScheme>

<cbc:ID>VAT</cbc:ID>

</cac:TaxScheme>

</cac:TaxCategory>

<!-- Code omitted for clarity -->

</cac:CreditNoteLine>

</CreditNote>

(1) Code 381 indicating a credit note

(2) Charge amount

(3) Invoice line 1 with positive quantity and line amount

(4) Invoice line 2 with negative quantity and line amount

### When crediting by means of negative invoice

[SOURCE: Peppol BIS Billing 3.0]

The function of crediting or debiting is controlled merely by the sign (i.e. plus sign or minus sign) of the amount concerned, while the business document type (e.g. 380) has no relevance on the operation (“to credit”) itself.

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

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

| ID | Level | Card | Business Term | Invoice Content | VAT  Standaed  10% | VAT  Reduced  8% | Line 1 | Line 2 |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| ibt-003 | 1 | 1..1 | Invoice type code | 380 |  |  |  |  |
| ibg-21 | 1 | 0..n | DOCUMENT LEVEL CHARGES | | | | | |
| ibt-099 | 2 | 1..1 | Document level charge amount |  | -250 |  |  |  |
| ibt-102 | 2 | 1..1 | Document level charge TAX category code |  | S |  |  |  |
| ibt-103 | 2 | 0..1 | Document level charge TAX rate |  | 10 |  |  |  |
| ibt-103-1 | 3 | 0..1 | Tax Scheme |  | VAT |  |  |  |
| ibg-22 | 1 | 1..1 | DOCUMENT TOTALS | | | | | |
| ibt-106 | 2 | 1..1 | Sum of Invoice line net amount | -1300 |  |  |  |  |
| ibt-108 | 2 | 0..1 | Sum of charges on document level | -250 |  |  |  |  |
| ibt-109 | 2 | 1..1 | Invoice total amount without TAX | -1550 |  |  |  |  |
| ibt-110 | 2 | 0..1 | Invoice total TAX amount | -155 |  |  |  |  |
| ibt-112 | 2 | 1..1 | Invoice total amount with TAX | -1705 |  |  |  |  |
| ibt-115 | 2 | 1..1 | Amount due for payment | -1705 |  |  |  |  |
| ibg-23 | 1 | 1..n | TAX BREAKDOWN | | | | | |
| ibt-116 | 2 | 1..1 | TAX category taxable amount |  | -1550 |  |  |  |
| ibt-117 | 2 | 1..1 | TAX category tax amount |  | -155 |  |  |  |
| ibt-118 | 2 | 1..1 | TAX category code |  | S |  |  |  |
| ibt-118-1 | 3 | 0..1 | Tax Scheme |  | VAT |  |  |  |
| ibt-119 | 2 | 0..1 | TAX category rate |  | 10 |  |  |  |
| ibg-25 | 1 | 1..n | INVOICE LINE | | | | | |
| ibt-126 | 2 | 1..1 | Invoice line identifier |  |  |  | 1 | 2 |
| ibt-129 | 2 | 1..1 | Invoiced quantity |  |  |  | -7 | 3 |
| ibt-130 | 2 | 1..1 | Invoiced quantity unit of measure code |  |  |  | DAY | DAY |
| ibt-131 | 2 | 1..1 | Invoice line net amount |  |  |  | -2800 | 1500 |
| ibg-29 | 2 | 1..1 | PRICE DETAILS | | | | | |
| ibt-146 | 3 | 1..1 | Item net price |  |  |  | 400 | 500 |
| ibg-30 | 2 | 1..n | LINE TAX INFORMATION | | | | | |
| ibt-151 | 3 | 1..1 | Invoiced item TAX category code |  |  |  | S | S |
| ibt-152 | 3 | 0..1 | Invoiced item TAX rate |  |  |  | 10 | 10 |
| ibt-167 | 3 | 0..1 | Tax Scheme |  |  |  | VAT | VAT |

EXAMPLE: UBL example of negative invoice correcting the example invoice above [EIPA]

<Invoice>

<cbc:InvoiceTypeCode>380</cbc:InvoiceTypeCode> <!-- (1) -->

​<!-- Code omitted for clarity -->

​<cac:AllowanceCharge>

<cbc:ChargeIndicator>true</cbc:ChargeIndicator>

<cbc:AllowanceChargeReason>Insurance</cbc:AllowanceChargeReason>

<cbc:Amount currencyID="JPY">-250</cbc:Amount> <!-- (2) -->

<cac:TaxCategory>

<cbc:ID>S</cbc:ID>

<cbc:Percent>10</cbc:Percent>

<cac:TaxScheme>

<cbc:ID>VAT</cbc:ID>

</cac:TaxScheme>

</cac:TaxCategory>

​</cac:AllowanceCharge>

<cac:TaxTotal> <!-- (3) -->

<cbc:TaxAmount currencyID="JPY">-155</cbc:TaxAmount>

<cac:TaxSubtotal>

<cbc:TaxableAmount currencyID="JPY">-1550</cbc:TaxableAmount>

<cbc:TaxAmount currencyID="JPY">-155</cbc:TaxAmount>

<cac:TaxCategory>

<cbc:ID>S</cbc:ID>

<cbc:Percent>10</cbc:Percent>

<cac:TaxScheme>

<cbc:ID>VAT</cbc:ID>

</cac:TaxScheme>

</cac:TaxCategory>

</cac:TaxSubtotal>

</cac:TaxTotal>

​<cac:LegalMonetaryTotal> <!-- (4) -->

<cbc:LineExtensionAmount currencyID="JPY">-1300</cbc:LineExtensionAmount>

<cbc:TaxExclusiveAmount currencyID="JPY">-1550</cbc:TaxExclusiveAmount>

<cbc:TaxInclusiveAmount currencyID="JPY">-1705</cbc:TaxInclusiveAmount>

<cbc:ChargeTotalAmount currencyID="JPY">-250</cbc:ChargeTotalAmount>

<cbc:PayableAmount currencyID="JPY">-1705</cbc:PayableAmount>

​</cac:LegalMonetaryTotal>

​<!-- Code omitted for clarity -->

<cac:InvoiceLine>

<cbc:ID>1</cbc:ID> <!-- (5) -->

<cbc:InvoicedQuantity unitCode="DAY">7</cbc:InvoicedQuantity>

<cbc:LineExtensionAmount currencyID= "JPY">2800</cbc:LineExtensionAmount>

<!-- Code omitted for clarity -->

<cac:Price> <!-- (6) -->

<cbc:PriceAmount currencyID="JPY">400</cbc:PriceAmount>

</cac:Price>

<cac:TaxCategory>

<cbc:ID>S</cbc:ID>

<cbc:Percent>10</cbc:Percent>

<cac:TaxScheme>

<cbc:ID>VAT</cbc:ID>

</cac:TaxScheme>

</cac:TaxCategory>

<!-- Code omitted for clarity -->

</cac:InvoiceLine>

<cac:InvoiceLine>

<cbc:ID>2</cbc:ID> <!-- (7) -->

<cbc:InvoicedQuantity unitCode="DAY">-3</cbc:InvoicedQuantity>

<cbc:LineExtensionAmount currencyID="JPY">-1500</cbc:LineExtensionAmount>

<!-- Code omitted for clarity -->

<cac:Price>

<cbc:PriceAmount currencyID="JPY">500</cbc:PriceAmount>

</cac:Price>

<cac:TaxCategory>

<cbc:ID>S</cbc:ID>

<cbc:Percent>10</cbc:Percent>

<cac:TaxScheme>

<cbc:ID>VAT</cbc:ID>

</cac:TaxScheme>

</cac:TaxCategory>

<!-- Code omitted for clarity -->

</cac:InvoiceLine>

</Invoice>

(1) Code 380 indicating an invoice

(2) Charge amount is negative to correct the original invoice

(3) Tax amounts are negative

(4) All document level amounts are negative

(5) Invoice line 1 with originally positive quantity and line amount, now both negative

(6) Price amount must always be positive, and is not changed

(7) Invoice line 2 with originally negative quantity and line amount, now positive

## Credit Note

TBD

## The Peppol international invoice model in relation to other documents

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

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

### General

[EIPA]

For automatic processing of invoices, however, usually explicit, qualified references are needed. The Peppol international invoice model specifies relationship to ather documents as specified in EN 16931-1. See **17.4**.

### Open Peppol BIS version 3.0

[EIPA]

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

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

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# Consumption tax

[SOURCE: Japanese Peppol BIS Documentation]

## Overview

The chapters below describe the different Consumption tax (CT) informations that can be provided in a Japanese PEPPOL invoice or credit note.

Please also see [CT category codes] for details on the CT category code list, and Calculation of CT for detailed explanation and example on how to perform the calculations for CT Breakdown.

## Line CT Information

Each invoice line shall have the invoiced item CT category code (ibt-151), and for all CT categories except "Not subject to CT" (O), the CT rate shall be provided.

## Document level allowance or charge

Each document level charge or allowance must have the Document level allowance or charge CT category code (ibt-095 and ibt-102), and for all CT categories except "Not subject to CT" (O), the CT rate shall be provided.

## CT Breakdown

One CT Breakdown shall be provided for each distinct combination of CT category code and CT rate found in either the line CT information or the Document level allowance or charges. For some CT categories, the CT rate shall be zero, and hence the rate is not needed in order to group the CT Breakdown for these.

For the CT rate, only significant decimals shall be considered, i.e any difference in trailing zeros shall not result in different CT breakdowns.

EXAMPLE

Invoice line 1 has category code = S and CT rate = 25

Invoice line 2 has category code = S and CT rate = 25.00

This shall result in only one CT Breakdown.

## Invoice total CT amount

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

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# Rounding

## Overview

[SOURCE: Japanese Peppol BIS Documentation]

To minimize the risk of differences due to rounding there are no rounding requirements in the PINT except that the amount due for payment must be rounded to maximum two digits.

The following rule requires the calculation result to be rounded.

The VAT category tax amount(ibt-117) in a VAT breakdown(ibg-23) shall equal the VAT category taxable amount(BT-116) multiplied by the VAT category rate (BT-119).

TAX category tax amount(ibt-117) =

TAX category taxable amount(ibt-116) × (TAX rate(ibt-119) ÷ 100)

To minimize the risk of differences due to rounding, the following rules apply:

* If Invoice currency code(ibt-005) is "JPY", all document level amounts shall have no decimals for accounting.
* If Invoice currency code(ibt-005) is "JPY", invoice line net amount shall be rounded.

Results from calculations involving already rounded amounts are not subject to rounding, like payable amounts and total amounts included CT.

Please also see 1 Calculation for details on how to calculate the different amounts.

## PINT rule

[EIPA]

The rounded amount is up to two decimal places.

(

TAX category tax amount(ibt-117) – 1 <

round(TAX category taxable amount(ibt-116) × (TAX rate(ibt-119) ÷ 100)×100) ÷ 100

) and (

TAX category tax amount(ibt-117) + 1 >

round(TAX category taxable amount(ibt-116) × (TAX rate(ibt-119) ÷ 100)×100) ÷ 100

)

## JP-PINT rule

[EIPA]

The rounded amount is an integer and the number of digits after the decimal point is zero. The National Tax Agency of Japan allows rounding down, rounding up, and rounding of calculation results.

(

floor(TAX category taxable amount(ibt-116) × (TAX rate(ibt-119) ÷ 100)) <

TAX category tax amount(ibt-117)

) and (

TAX category tax amount(ibt-117) <

ceil(TAX category taxable amount(ibt-116) × (TAX rate(ibt-119) ÷ 100))

)

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# Calculation

## Calculation on line level

[EIPA]

### Item net price

If gross price and discount exist, the Item net price has to equal with the item gross price less the item price discount.

The following calculation is applied to the PINT invoice line

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

**Table 48** lists example contents of semantic elements of item net price.

NOTE: In the table below, the leading "/(Invoice | CreditNote)/cac:InvoiceLine/" in the XPath has been removed and the XPath now contains spaces for readability. Be sure to add the leading "/(Invoice | CreditNote)/cac:InvoiceLine/" and remove the spaces before using it.

Table 50 — Example of item net price

| ID | Level | Card | Business Term | Content | UBL syntax XPath |
| --- | --- | --- | --- | --- | --- |
| ibt-129 | 2 | 1..1 | Invoiced quantity | 10 | cbc:InvoicedQuantity |
| ibt-131 | 2 | 1..1 | Invoice line net amount | 4100 | cbc:LineExtensionAmount |
| ibg-29 | 2 | 1..1 | PRICE DETAILS |  | cac:Price |
| ibt-146 | 3 | 1..1 | Item net price (3) | 410 | cac:Price/ cbc:PriceAmount |
| ibt-147 | 3 | 0..1 | Item price discount (2) | 40 | cac:Price/ cac:AllowanceCharge[cbc:ChargeIndicator = false()]/ cbc:Amount |
| ibt-148 | 3 | 0..1 | Item gross price (1) | 450 | cac:Price/ cac:AllowanceCharge[cbc:ChargeIndicator = false()]/ cbc:BaseAmount |
| ibt-149 | 3 | 0..1 | Item price base quantity | 1 | cac:Price/ cbc:BaseQuantity |
| ibt-150 | 3 | 0..1 | Item price base quantity unit of measure code | C62 | cac:Price/ cbc:BaseQuantity/ @unitCode |

EXAMPLE: UBL example of item net price

<cbc:InvoicedQuantity unitCode="C62">10</cbc:InvoicedQuantity>

<cbc:LineExtensionAmount currencyID="JPY">4100</cbc:LineExtensionAmount>

<cac:Price>

<cbc:PriceAmount currencyID="JPY">410</cbc:PriceAmount> <!-- (3) -->

<cbc:BaseQuantity unitCode="C62">1</cbc:BaseQuantity>

<cac:AllowanceCharge>

<cbc:ChargeIndicator>false</cbc:ChargeIndicator>

<cbc:Amount currencyID="JPY">40</cbc:Amount> <!-- (2) -->

<cbc:BaseAmount currencyID="JPY">450</cbc:BaseAmount> <!-- (1) -->

</cac:AllowanceCharge>

</cac:Price>

(1) Item gross price

(2) Item price discount

(3) Item price net amount = Item gross price − Item price discount

### Invoice line net amount

[EIPA]

The invoice line net amount (ibt-131) is as the name implies the net amount without CT, and inclusive of line level allowance and charges.

The following calculation is applied to the PINT invoice line

Invoice line net amount(ibt-131) =

Item net price(ibt-146)×(Invoiced quantity(ibt-129)÷Item price base quantity(ibt-149))

+ Invoice line charge amount(ibt-141)

- Invoice line allowance amount(ibt-136)

NOTE: As the line net amount must be rounded to no decimals, please note that the different parts of the calculation must be rounded separately. I.e the result of Item line net amount must be rounded to no decimals, and the allowance/charge amounts are also rounded separately.

**Table 49** lists example contents of semantic elements of line net price.

NOTE: In the table below, the leading "/(Invoice | CreditNote)/cac:InvoiceLine/" in the XPath has been removed and the XPath now contains spaces for readability. Be sure to add the leading "/(Invoice | CreditNote)/cac:InvoiceLine/" and remove the spaces before using it.

Table 51 — Example of line net price

| ID | Level | Card | Business Term | Content | UBL syntax XPath |
| --- | --- | --- | --- | --- | --- |
| ibt-129 | 2 | 1..1 | Invoiced quantity (3) | 10 | cbc:InvoicedQuantity |
| ibt-131 | 2 | 1..1 | Invoice line net amount (4) | 10000 | cbc:LineExtensionAmount |
| ibg-29 | 2 | 1..1 | PRICE DETAILS |  | cac:Price |
| ibt-146 | 3 | 1..1 | Item net price (1) | 2000 | cac:Price/ cbc:PriceAmount |
| ibt-149 | 3 | 0..1 | Item price base quantity (2) | 2 | cac:Price/ cbc:BaseQuantity |

EXAMPLE: UBL example of invoice line net amount where no line allowance/charge exist

<cbc:InvoicedQuantity unitCode="C62">10</cbc:InvoicedQuantity> <!-- (3) -->

<cbc:LineExtensionAmount currencyID="JPY">10000</cbc:LineExtensionAmount> <!-- (4) -->

<!-- Code omitted for clarity-->

<cac:Price>

<cbc:PriceAmount currencyID="JPY">2000</cbc:PriceAmount> <!-- (1) -->

<cbc:BaseQuantity unitCode="C62">2</cbc:BaseQuantity> <!-- (2) -->

</cac:Price>

(1) Item net price

(2) Item price base quantity

(3) Invoiced quantity

(4) Invoice line net amount=((Item net price÷Item price base quantity) (Invoiced Quantity)

**Table 50** lists example contents of semantic elements of line level price and tax.

NOTE: In the table below, the leading "/(Invoice | CreditNote)/cac:InvoiceLine/" in the XPath has been removed and the XPath now contains spaces for readability. Be sure to add the leading "/(Invoice | CreditNote)/cac:InvoiceLine/" and remove the spaces before using it.

Table 52 — Example of line tax information

| ID | Level | Card | Business Term | Content | UBL syntax XPath |
| --- | --- | --- | --- | --- | --- |
| ibt-129 | 2 | 1..1 | Invoiced quantity (4) | 10 | cbc:InvoicedQuantity |
| ibt-131 | 2 | 1..1 | Invoice line net amount (5) | 90000 | cbc:LineExtensionAmount |
| ibg-27 | 2 | 0..n | INVOICE LINE ALLOWANCES |  | cac:AllowanceCharge[cbc:ChargeIndicator = false()] |
| ibt-136 | 3 | 1..1 | Invoice line allowance amount (3) | 100 | cac:AllowanceCharge[cbc:ChargeIndicator = false()]/ cbc:Amount |
| ibt-139 | 3 | 0..1 | Invoice line allowance reason | Discount | cac:AllowanceCharge[cbc:ChargeIndicator = false()]/ cbc:AllowanceChargeReason |
| ibt-140 | 3 | 0..1 | Invoice line allowance reason code | 95 | cac:AllowanceCharge[cbc:ChargeIndicator = false()]/ cbc:AllowanceChargeReasonCode |
| ibg-28 | 2 | 0..n | INVOICE LINE CHARGES |  | cac:AllowanceCharge[cbc:ChargeIndicator = true()] |
| ibt-141 | 3 | 1..1 | Invoice line charge amount | 100 | cac:AllowanceCharge[cbc:ChargeIndicator = true()]/ cbc:Amount |
| ibt-142 | 3 | 0..1 | Invoice line charge base amount | 10000 | cac:AllowanceCharge[cbc:ChargeIndicator = true()]/ cbc:BaseAmount |
| ibt-143 | 3 | 0..1 | Invoice line charge percentage (2) | 1 | cac:AllowanceCharge[cbc:ChargeIndicator = true()]/ cbc:MultiplierFactorNumeric |
| ibt-144 | 3 | 0..1 | Invoice line charge reason | Charge | cac:AllowanceCharge[cbc:ChargeIndicator = true()]/ cbc:AllowanceChargeReason |
| ibt-145 | 3 | 0..1 | Invoice line charge reason code | CG | cac:AllowanceCharge[cbc:ChargeIndicator = true()]/ cbc:AllowanceChargeReasonCode |
| ibg-29 | 2 | 1..1 | PRICE DETAILS |  | cac:Price |
| ibt-146 | 3 | 1..1 | Item net price (1) | 10000 | cac:Price/ cbc:PriceAmount |

EXAMPLE: UBL example of invoice line net amount where line allowance and charge exist

<cbc:InvoicedQuantity unitCode="C62">10</cbc:InvoicedQuantity> <!-- (4) -->

<cbc:LineExtensionAmount currencyID="JPY">90000</cbc:LineExtensionAmount> <!-- (5) -->

<!-- Code omitted for clarity-->

<cac:AllowanceCharge>

<cbc:ChargeIndicator>false</cbc:ChargeIndicator>

<cbc:AllowanceChargeReasonCode>95</cbc:AllowanceChargeReasonCode>

<cbc:AllowanceChargeReason>Discount</cbc:AllowanceChargeReason>

<cbc:Amount currencyID="JPY">100</cbc:Amount> <!-- (3) -->

</cac:AllowanceCharge>

<cac:AllowanceCharge>

<cbc:ChargeIndicator>true</cbc:ChargeIndicator>

<cbc:AllowanceChargeReasonCode>CG</cbc:AllowanceChargeReasonCode>

<cbc:AllowanceChargeReason>Charge</cbc:AllowanceChargeReason>

<cbc:MultiplierFactorNumeric>1</cbc:MultiplierFactorNumeric>

<cbc:Amount currencyID="JPY">100</cbc:Amount> <!-- (2) -->

<cbc:BaseAmount currencyID="JPY">10000</cbc:BaseAmount>

</cac:AllowanceCharge>

<!-- Code omitted for clarity-->

<cac:Price>

<cbc:PriceAmount currencyID="JPY">10000</cbc:PriceAmount> <!-- (1) -->

</cac:Price>

(1) Item net price

(2) Line charge amounts

(3) Line allowance amount

(4) Invoiced quantity

(5) Invoice line net amount=(Item net price×Invoiced Quantity)+line charge amount−line allowance amount

### Example calculation on line level (informative)

[EIPA]

Line 1

ibt-146 = 1.10 0.10 = 1.00

ibt-131 = 1.00 × (1000 ÷ 1) + 100.00 - 100.00 = 1000.00

Line 2

ibt-146 = 5.00

ibt-131 = 5.00 × (1000 ÷ 1) = 500.00

Line 3

ibt-146 = 5.00

ibt-131 = 5.00 × (500 ÷ 1) = 2500.00

NOTE: If ibt-149 is not specified, the base quantity for the item net amount is 1.

**Table 51** lists example contents of semantic elements of line level price and tax.

NOTE: In the table below, the leading "/(Invoice | CreditNote)/" in the XPath has been removed and the XPath now contains spaces for readability. Be sure to add the leading "/(Invoice | CreditNote)/" and remove the spaces before using it.

Table 53 — Example of line tax information

| ID | Level | Card | Business Term | Line 1 | Line 2 | Line 3 | UBL syntax XPath |
| --- | --- | --- | --- | --- | --- | --- | --- |
| ibg-25 | 1 | 1..n | INVOICE LINE |  |  |  | cac:InvoiceLine |
| ibt-126 | 2 | 1..1 | Invoice line identifier | 1 | 2 | 3 | cbc:ID |
| ibt-129 | 2 | 1..1 | Invoiced quantity | 1000 | 100 | 500 | cbc:InvoicedQuantity |
| ibt-130 | 2 | 1..1 | Invoiced quantity unit of measure code | EA | EA | EA | cbc:InvoicedQuantity/ @unitCode |
| ibt-131 | 2 | 1..1 | Invoice line net amount | 1000.00 | 500.00 | 2500.00 | cbc:LineExtensionAmount |
| ibg-27 | 2 | 0..n | INVOICE LINE ALLOWANCES |  |  |  | cac:AllowanceCharge[cbc:ChargeIndicator = false()] |
| ibt-136 | 3 | 1..1 | Invoice line allowance amount | 100.00 |  |  | cac:AllowanceCharge[cbc:ChargeIndicator = false()]/ cbc:Amount |
| ibg-28 | 2 | 0..n | INVOICE LINE CHARGES |  |  |  | cac:AllowanceCharge[cbc:ChargeIndicator = true()] |
| ibt-141 | 3 | 1..1 | Invoice line charge amount | 100.00 |  |  | cac:AllowanceCharge[cbc:ChargeIndicator = true()]/ cbc:Amount |
| ibg-29 | 2 | 1..1 | PRICE DETAILS |  |  |  | cac:Price |
| ibt-146 | 3 | 1..1 | Item net price | 1.00 | 5.00 | 5.00 | cac:Price/ cbc:PriceAmount |
| ibt-147 | 3 | 0..1 | Item price discount | 0.10 |  |  | cac:Price/ cac:AllowanceCharge[cbc:ChargeIndicator = false()]/ cbc:Amount |
| ibt-148 | 3 | 0..1 | Item gross price | 1.10 |  |  | cac:Price/ cac:AllowanceCharge[cbc:ChargeIndicator = false()]/ cbc:BaseAmount |
| ibt-149 | 3 | 0..1 | Item price base quantity | 1 |  |  | cac:Price/ cbc:BaseQuantity |
| ibt-150 | 3 | 0..1 | Item price base quantity unit of measure code | EA |  |  | cac:Price/ cbc:BaseQuantity/ @unitCode |
| ibg-30 | 2 | 1..n | LINE TAX INFORMATION |  |  |  | cac:Item/ cac:ClassifiedTaxCategory |
| ibt-151 | 3 | 1..1 | Invoiced item TAX category code | S | S | S | cac:Item/ cac:ClassifiedTaxCategory/ cbc:ID |
| ibt-152 | 3 | 0..1 | Invoiced item TAX rate | 25 | 25 | 12 | cac:Item/ cac:ClassifiedTaxCategory/ cbc:Percent |
| ibt-167 | 3 | 0..1 | Tax Scheme | VAT | VAT | VAT | cac:Item/ cac:ClassifiedTaxCategory/ cac:TaxScheme/ cbc:ID |
| ibg-31 | 2 | 1..1 | ITEM INFORMATION |  |  |  | cac:Item |
| ibt-153 | 3 | 1..1 | Item name | Printing paper | Fountain pen | American Cookies | cac:Item/ cbc:Name |

EXAMPLE: UBL example of Invoice line item

This code is an excerpt from **0**. The entire code is listed in **0**.

<cac:InvoiceLine>

<cbc:ID>1</cbc:ID>

<cbc:InvoicedQuantity unitCode="EA">1000</cbc:InvoicedQuantity>

<cbc:LineExtensionAmount currencyID="DKK">1000.00</cbc:LineExtensionAmount>

<!-- Code omitted for clarity -->

<cac:AllowanceCharge>

<cbc:ChargeIndicator>false</cbc:ChargeIndicator>

<!-- Code omitted for clarity -->

<cbc:Amount currencyID="DKK">100.00</cbc:Amount>

</cac:AllowanceCharge>

<cac:AllowanceCharge>

<cbc:ChargeIndicator>true</cbc:ChargeIndicator>

<!-- Code omitted for clarity -->

<cbc:Amount currencyID="DKK">100.00</cbc:Amount>

</cac:AllowanceCharge>

<cac:Item>

<cbc:Name>Printing paper</cbc:Name>

<!-- Code omitted for clarity -->

<cac:ClassifiedTaxCategory>

<cbc:ID>S</cbc:ID>

<cbc:Percent>25</cbc:Percent>

<cac:TaxScheme>

<cbc:ID>VAT</cbc:ID>

</cac:TaxScheme>

</cac:ClassifiedTaxCategory>

</cac:Item>

<cac:Price>

<cbc:PriceAmount currencyID="DKK">1.00</cbc:PriceAmount>

<cbc:BaseQuantity unitCode="EA">1</cbc:BaseQuantity>

<cac:AllowanceCharge>

<cbc:ChargeIndicator>false</cbc:ChargeIndicator>

<cbc:Amount currencyID="DKK">0.10</cbc:Amount>

<cbc:BaseAmount currencyID="DKK">1.10</cbc:BaseAmount>

</cac:AllowanceCharge>

</cac:Price>

</cac:InvoiceLine>

<cac:InvoiceLine>

<cbc:ID>2</cbc:ID>

<cbc:InvoicedQuantity unitCode="EA">100</cbc:InvoicedQuantity>

<cbc:LineExtensionAmount currencyID="DKK">500.00</cbc:LineExtensionAmount>

<!-- Code omitted for clarity -->

<cac:Item>

<cbc:Name>Fountain Pen</cbc:Name>

<!-- Code omitted for clarity -->

<cac:ClassifiedTaxCategory>

<cbc:ID>S</cbc:ID>

<cbc:Percent>25</cbc:Percent>

<cac:TaxScheme>

<cbc:ID>VAT</cbc:ID>

</cac:TaxScheme>

</cac:ClassifiedTaxCategory>

</cac:Item>

<cac:Price>

<cbc:PriceAmount currencyID="DKK">5.00</cbc:PriceAmount>

</cac:Price>

</cac:InvoiceLine>

<cac:InvoiceLine>

<cbc:ID>3</cbc:ID>

<cbc:InvoicedQuantity unitCode="EA">500</cbc:InvoicedQuantity>

<cbc:LineExtensionAmount currencyID="DKK">2500.00</cbc:LineExtensionAmount>

<cac:Item>

<cbc:Name>American Cookies</cbc:Name>

<!-- Code omitted for clarity -->

<cac:ClassifiedTaxCategory>

<cbc:ID>S</cbc:ID>

<cbc:Percent>12</cbc:Percent>

<cac:TaxScheme>

<cbc:ID>VAT</cbc:ID>

</cac:TaxScheme>

</cac:ClassifiedTaxCategory>

</cac:Item>

<cac:Price>

<cbc:PriceAmount currencyID="DKK">5.00</cbc:PriceAmount>

</cac:Price>

</cac:InvoiceLine>

## Calculation of allowance/charge amount

[EIPA]

Allowance and charge on document- and line level consists of elements carrying information on the allowance/charge base amount and the allowance/charge percentage. These are, if present in the invoice instance, used for calculating the allowance/charge amount.

If base amount is present, the percentage shall also be present, and if percentage is present, the base amount shall also be present, and the calculation of the amount shall be:

Amount = Base amount × (Percentage÷100)

**Table 50** lists example contents of semantic elements of allowance/charge.

NOTE: In the table below, the leading "/(Invoice | CreditNote)/" in the XPath has been removed and the XPath now contains spaces for readability. Be sure to add the leading "/(Invoice | CreditNote)/" and remove the spaces before using it.

Table 54 — Example of allowance/charge

| ID | Level | Card | Business Term | Content | UBL syntax XPath |
| --- | --- | --- | --- | --- | --- |
| ibg-20 | 1 | 0..n | DOCUMENT LEVEL ALLOWANCES |  | cac:AllowanceCharge[cbc:ChargeIndicator = false()] |
| ibt-092 | 2 | 1..1 | Document level allowance amount (2-1) | 200 | cac:AllowanceCharge[cbc:ChargeIndicator = false()]/ cbc:Amount |
| ibt-093 | 2 | 0..1 | Document level allowance base amount |  | cac:AllowanceCharge[cbc:ChargeIndicator = false()]/ cbc:BaseAmount |
| ibt-094 | 2 | 0..1 | Document level allowance percentage |  | cac:AllowanceCharge[cbc:ChargeIndicator = false()]/ cbc:MultiplierFactorNumeric |
| ibt-095 | 2 | 1..1 | Document level allowance TAX category code | S | cac:AllowanceCharge[cbc:ChargeIndicator = false()]/ cac:TaxCategory/ cbc:ID |
| ibt-096 | 2 | 0..1 | Document level allowance TAX rate | 10 | cac:AllowanceCharge[cbc:ChargeIndicator = false()]/ cac:TaxCategory/ cbc:Percent |
| ibt-096-1 | 3 | 0..1 | Tax Scheme | VAT | cac:AllowanceCharge[cbc:ChargeIndicator = false()]/ cac:TaxCategory/ cac:TaxScheme/ cbc:ID |
| ibt-097 | 2 | 0..1 | Document level allowance reason | Discount | cac:AllowanceCharge[cbc:ChargeIndicator = false()]/ cbc:AllowanceChargeReason |
| ibt-098 | 2 | 0..1 | Document level allowance reason code | 95 | cac:AllowanceCharge[cbc:ChargeIndicator = false()]/ cbc:AllowanceChargeReasonCode |
| ibg-21 | 1 | 0..n | DOCUMENT LEVEL CHARGES |  | cac:AllowanceCharge[cbc:ChargeIndicator = true()] |
| ibt-099 | 2 | 1..1 | Document level charge amount (1-3) | 20 | cac:AllowanceCharge[cbc:ChargeIndicator = true()]/ cbc:Amount |
| ibt-100 | 2 | 0..1 | Document level charge base amount (1-1) | 200 | cac:AllowanceCharge[cbc:ChargeIndicator = true()]/ cbc:BaseAmount |
| ibt-101 | 2 | 0..1 | Document level charge percentage (1-2) | 10 | cac:AllowanceCharge[cbc:ChargeIndicator = true()]/ cbc:MultiplierFactorNumeric |
| ibt-102 | 2 | 1..1 | Document level charge TAX category code | S | cac:AllowanceCharge[cbc:ChargeIndicator = true()]/ cac:TaxCategory/ cbc:ID |
| ibt-103 | 2 | 0..1 | Document level charge TAX rate | 10 | cac:AllowanceCharge[cbc:ChargeIndicator = true()]/ cac:TaxCategory/ cbc:Percent |
| ibt-103-1 | 3 | 0..1 | Tax Scheme | VAT | cac:AllowanceCharge[cbc:ChargeIndicator = true()]/ cac:TaxCategory/ cac:TaxScheme/ cbc:ID |
| ibt-104 | 2 | 0..1 | Document level charge reason | Cleaning | cac:AllowanceCharge[cbc:ChargeIndicator = true()]/ cbc:AllowanceChargeReason |
| ibt-105 | 2 | 0..1 | Document level charge reason code | CG | cac:AllowanceCharge[cbc:ChargeIndicator = true()]/ cbc:AllowanceChargeReasonCode |
| ibg-25 | 1 | 1..n | INVOICE LINE |  | cac:InvoiceLine |
| ibg-27 | 2 | 0..n | INVOICE LINE ALLOWANCES |  | cac:InvoiceLine/ cac:AllowanceCharge[cbc:ChargeIndicator = false()] |
| ibt-136 | 3 | 1..1 | Invoice line allowance amount |  | cac:InvoiceLine/ cac:AllowanceCharge[cbc:ChargeIndicator = false()]/ cbc:Amount |
| ibt-137 | 3 | 0..1 | Invoice line allowance base amount |  | cac:InvoiceLine/ cac:AllowanceCharge[cbc:ChargeIndicator = false()]/ cbc:BaseAmount |
| ibt-138 | 3 | 0..1 | Invoice line allowance percentage |  | cac:InvoiceLine/ cac:AllowanceCharge[cbc:ChargeIndicator = false()]/ cbc:MultiplierFactorNumeric |
| ibt-139 | 3 | 0..1 | Invoice line allowance reason |  | cac:InvoiceLine/ cac:AllowanceCharge[cbc:ChargeIndicator = false()]/ cbc:AllowanceChargeReason |
| ibt-140 | 3 | 0..1 | Invoice line allowance reason code |  | cac:InvoiceLine/ cac:AllowanceCharge[cbc:ChargeIndicator = false()]/ cbc:AllowanceChargeReasonCode |
| ibg-28 | 2 | 0..n | INVOICE LINE CHARGES |  | cac:InvoiceLine/ cac:AllowanceCharge[cbc:ChargeIndicator = true()] |
| ibt-141 | 3 | 1..1 | Invoice line charge amount |  | cac:InvoiceLine/ cac:AllowanceCharge[cbc:ChargeIndicator = true()]/ cbc:Amount |
| ibt-142 | 3 | 0..1 | Invoice line charge base amount |  | cac:InvoiceLine/ cac:AllowanceCharge[cbc:ChargeIndicator = true()]/ cbc:BaseAmount |
| ibt-143 | 3 | 0..1 | Invoice line charge percentage |  | cac:InvoiceLine/ cac:AllowanceCharge[cbc:ChargeIndicator = true()]/ cbc:MultiplierFactorNumeric |
| ibt-144 | 3 | 0..1 | Invoice line charge reason |  | cac:InvoiceLine/ cac:AllowanceCharge[cbc:ChargeIndicator = true()]/ cbc:AllowanceChargeReason |
| ibt-145 | 3 | 0..1 | Invoice line charge reason code |  | cac:InvoiceLine/ cac:AllowanceCharge[cbc:ChargeIndicator = true()]/ cbc:AllowanceChargeReasonCode |

EXAMPLE 1: UBL example of calculations of allowances and charges where base amount and percentage exist

<cac:AllowanceCharge>

<cbc:ChargeIndicator>true</cbc:ChargeIndicator>

<cbc:AllowanceChargeReasonCode>CG</cbc:AllowanceChargeReasonCode>

<cbc:AllowanceChargeReason>Cleaning</cbc:AllowanceChargeReason>

<cbc:MultiplierFactorNumeric>20</cbc:MultiplierFactorNumeric> <!-- (1-2) -->

<cbc:Amount currencyID="JPY">200</cbc:Amount> <!-- (1-3) -->

<cbc:BaseAmount currencyID="JPY">1000</cbc:BaseAmount> <!-- (1-1) -->

<cac:TaxCategory>

<cbc:ID>S</cbc:ID>

<cbc:Percent>10</cbc:Percent>

<cac:TaxScheme>

<cbc:ID>VAT</cbc:ID>

</cac:TaxScheme>

</cac:TaxCategory>

</cac:AllowanceCharge>

(1) Base amount, to be used with the percentage to calculate the amount

(2) Charge percentage

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

NOTE: Line level allowance/charge doesn't contain TAX information. LINE TAX INFORMATION (ibg-30) is spefified for each invoice line.

EXAMPLE 2: UBL example of calculations of allowances and charges where base amount and percentage does not exist

<cac:AllowanceCharge>

<cbc:ChargeIndicator>false</cbc:ChargeIndicator>

<cbc:AllowanceChargeReasonCode>95</cbc:AllowanceChargeReasonCode>

<cbc:AllowanceChargeReason>Discount</cbc:AllowanceChargeReason>

<cbc:Amount currencyID="JPY">200</cbc:Amount> <!-- (2-1) -->

<cac:TaxCategory>

<cbc:ID>S</cbc:ID>

<cbc:Percent>10</cbc:Percent>

<cac:TaxScheme>

<cbc:ID>VAT</cbc:ID>

</cac:TaxScheme>

</cac:TaxCategory>

</cac:AllowanceCharge>

## Calculation of CT

[EIPA]

One CT Breakdown shall be provided for each distinct combination of CT category code and CT rate found in either the line CT information or the Document level allowance or charges.

For each distinct combination of CT category code and CT rate the calculations are:

CT category taxable amount (ibt-116) =

∑(Invoice line net amounts (ibt-131))

+ Document level charge amount (ibt-099) − Document level allowance amount (ibt-092)

CT category tax amount (ibt-117) =

CT category taxable amount (ibt-116) × (CT rate (ibt-119) ÷ 100)

For CT Breakdown where the CT Category is "Not subject to CT" (O), the CT category tax amount shall be zero.

Consumption Tax category tax amount (ibt-117 is rounded to integer. The rounded result amount SHALL be between the amount rounded down to integer value as floor and the amount rounded up to integer value as ceiling. (jp-br-co-01).

**Table 53** lists calculation applied to the PINT invoice for each TAX categry and rate.

Table 55 — calculations of CT Breakdown

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

This caluculation requires rounding amount of caluculated amount. Rounding is specified in clause 1 more detail.

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

Table 56 — Examples of content of semantic elements that contribute to calculations

| ID | Level | Card | Business Term | Invoice Content | VAT  Standaed  (S) 10% | VAT  Excempt  (E) 0% | Line 1 | Line 2 | Line 3 |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| ibg-20 | 1 | 0..n | DOCUMENT LEVEL ALLOWANCES |  |  |  |  |  |  |
| ibt-092 | 2 | 1..1 | Document level allowance amount |  | 1000 |  |  |  |  |
| ibt-095 | 2 | 1..1 | Document level allowance TAX category code |  | S |  |  |  |  |
| ibt-096 | 2 | 0..1 | Document level allowance TAX rate |  | 10 |  |  |  |  |
| ibt-096-1 | 3 | 0..1 | Tax Scheme |  | VAT |  |  |  |  |
| ibt-097 | 2 | 0..1 | Document level allowance reason |  | Discount |  |  |  |  |
| ibg-21 | 1 | 0..n | DOCUMENT LEVEL CHARGES |  |  |  |  |  |  |
| ibt-099 | 2 | 1..1 | Document level charge amount |  | 2000 |  |  |  |  |
| ibt-102 | 2 | 1..1 | Document level charge TAX category code |  | S |  |  |  |  |
| ibt-103 | 2 | 0..1 | Document level charge TAX rate |  | 10 |  |  |  |  |
| ibt-103-1 | 3 | 0..1 | Tax Scheme |  | VAT |  |  |  |  |
| ibt-104 | 2 | 0..1 | Document level charge reason |  | Cleaning |  |  |  |  |
| ibg-23 | 1 | 1..n | TAX BREAKDOWN |  |  |  |  |  |  |
| ibt-116 | 2 | 1..1 | TAX category taxable amount |  | 61000 | 9000 |  |  |  |
| ibt-117 | 2 | 1..1 | TAX category tax amount |  | 610 | 0 |  |  |  |
| ibt-118 | 2 | 1..1 | TAX category code |  | S | E |  |  |  |
| ibt-118-1 | 3 | 0..1 | Tax Scheme |  | VAT | VAT |  |  |  |
| ibt-119 | 2 | 0..1 | TAX category rate |  | 10 | 0 |  |  |  |
| ibt-120 | 2 | 0..1 | TAX exemption reason text |  |  | Reason for tax exempt |  |  |  |
| ibg-25 | 1 | 1..n | INVOICE LINE |  |  |  |  |  |  |
| ibt-126 | 2 | 1..1 | Invoice line identifier |  |  |  | 1 | 2 | 3 |
| ibt-127 | 2 | 0..1 | Invoice line note |  |  |  | Testing note on line level |  |  |
| ibt-129 | 2 | 1..1 | Invoiced quantity |  |  |  | 10 | 10 | 10 |
| ibt-130 | 2 | 1..1 | Invoiced quantity unit of measure code |  |  |  | C62 | C62 | C62 |
| ibt-131 | 2 | 1..1 | Invoice line net amount |  |  |  | 40000 | 20000 | 9000 |
| ibg-30 | 2 | 1..n | LINE TAX INFORMATION |  |  |  |  |  |  |
| ibt-151 | 3 | 1..1 | Invoiced item TAX category code |  |  |  | S | S | E |
| ibt-152 | 3 | 0..1 | Invoiced item TAX rate |  |  |  | VAT | VAT | VAT |
| ibt-167 | 3 | 0..1 | Tax Scheme |  |  |  | 10 | 10 | 0 |

EXAMPLE: UBL example of calculations of CT Breakdown

<cac:AllowanceCharge>

<cbc:ChargeIndicator>false</cbc:ChargeIndicator>

<cbc:AllowanceChargeReason>Discount</cbc:AllowanceChargeReason>

<cbc:Amount currencyID="JPY">1000</cbc:Amount>

<cac:TaxCategory>

<cbc:ID>S</cbc:ID>

<cbc:Percent>10</cbc:Percent>

<cac:TaxScheme>

<cbc:ID>VAT</cbc:ID>

</cac:TaxScheme>

</cac:TaxCategory>

</cac:AllowanceCharge>

<cac:AllowanceCharge>

<cbc:ChargeIndicator>true</cbc:ChargeIndicator>

<cbc:AllowanceChargeReason>Cleaning</cbc:AllowanceChargeReason>

<cbc:Amount currencyID="JPY">2000</cbc:Amount>

<cac:TaxCategory>

<cbc:ID>S</cbc:ID>

<cbc:Percent>10</cbc:Percent>

<cac:TaxScheme>

<cbc:ID>VAT</cbc:ID>

</cac:TaxScheme>

</cac:TaxCategory>

</cac:AllowanceCharge>

<cac:TaxTotal>

<cbc:TaxAmount currencyID="JPY">6100</cbc:TaxAmount>

<cac:TaxSubtotal>

<cbc:TaxableAmount currencyID="JPY">61000</cbc:TaxableAmount>

<cbc:TaxAmount currencyID="JPY">6100</cbc:TaxAmount>

<cac:TaxCategory>

<cbc:ID>S</cbc:ID>

<cbc:Percent>10</cbc:Percent>

<cac:TaxScheme>

<cbc:ID>VAT</cbc:ID>

</cac:TaxScheme>

</cac:TaxCategory>

</cac:TaxSubtotal>

<cac:TaxSubtotal>

<cbc:TaxableAmount currencyID="JPY">20000</cbc:TaxableAmount>

<cbc:TaxAmount currencyID="JPY">0</cbc:TaxAmount>

<cac:TaxCategory>

<cbc:ID>E</cbc:ID>

<cbc:Percent>0</cbc:Percent>

<cbc:TaxExemptionReason>Reason for tax exempt</cbc:TaxExemptionReason>

<cac:TaxScheme>

<cbc:ID>VAT</cbc:ID>

</cac:TaxScheme>

</cac:TaxCategory>

</cac:TaxSubtotal>

</cac:TaxTotal>

<cac:InvoiceLine>

<cbc:ID>1</cbc:ID>

<cbc:Note>Testing note on line level</cbc:Note>

<cbc:InvoicedQuantity unitCode="C62">10</cbc:InvoicedQuantity>

<cbc:LineExtensionAmount currencyID="JPY">40000</cbc:LineExtensionAmount>

<!-- code omitted for clarity -->

<cac:ClassifiedTaxCategory>

<cbc:ID>S</cbc:ID>

<cbc:Percent>10</cbc:Percent>

<cac:TaxScheme>

<cbc:ID>VAT</cbc:ID>

</cac:TaxScheme>

</cac:ClassifiedTaxCategory>

<!-- code omitted for clarity -->

</cac:InvoiceLine

<cac:InvoiceLine>

<cbc:ID>2</cbc:ID>

<cbc:InvoicedQuantity unitCode="C62">10</cbc:InvoicedQuantity>

<cbc:LineExtensionAmount currencyID="JPY">20000</cbc:LineExtensionAmount>

<!-- code omitted for clarity -->

<cac:ClassifiedTaxCategory>

<cbc:ID>E</cbc:ID>

<cbc:Percent>0.0</cbc:Percent>

<cac:TaxScheme>

<cbc:ID>VAT</cbc:ID>

</cac:TaxScheme>

</cac:ClassifiedTaxCategory>

<!-- code omitted for clarity -->

</cac:InvoiceLine

<cac:InvoiceLine>

<cbc:ID>3</cbc:ID>

<cbc:InvoicedQuantity unitCode="C62">10</cbc:InvoicedQuantity>

<cbc:LineExtensionAmount currencyID="JPY">9000</cbc:LineExtensionAmount>

<!-- code omitted for clarity -->

<cac:ClassifiedTaxCategory>

<cbc:ID>S</cbc:ID>

<cbc:Percent>10</cbc:Percent>

<cac:TaxScheme>

<cbc:ID>VAT</cbc:ID>

</cac:TaxScheme>

</cac:ClassifiedTaxCategory>

<!-- code omitted for clarity -->

</cac:InvoiceLine>

## Document total

[SOURCE: Japanese Peppol BIS Documentation]

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

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

Table 57 — Invoice document total

|  |  |  |
| --- | --- | --- |
| ID | Budsiness Term | Calculation |
| ibt-106 | Sum of invoice line net amounts | ∑ (Invoice line net amount(ibt-131)) |
| ibt-107 | Sum of allowances on document level | ∑ (Document level allowance amount(ibt-092)) |
| ibt-108 | Sum of charges on document level | ∑ (Document level charge amount(ibt-099)) |
| ibt-109 | Invoice total amount without TAX | Sum of invoice line net amounts(ibt-106)  − Sum of allowances on document level(ibt-107)  + Sum of charges on document level(ibt-108) |
| ibt-110 | Invoice total TAX amount | ∑ (TAX category tax amount(ibt-117)) |
| ibt-112 | Invoice total amount with TAX | Invoice total amount without TAX(ibt-109)  + Invoice total TAX amount(ibt-110) |
| ibt-115 | Amount due for payment | Invoice total amount with TAX(ibt-112)  − Paid amount(ibt-113)  + Rounding amount(ibt-114) |

## UBL syntax calculation formula for document total

[SOURCE: Japanese Peppol BIS Documentation]

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

Table 58UBL calculation formula

|  |  |
| --- | --- |
| Element | Formula |
| <cbc:LineExtensionAmount> | ∑(cac:InvoiceLine/cbc:LineExtensionAmount) |
| <cbc:AllowanceTotalAmount> | ∑(cac:AllowanceCharge[cbc:ChargeIndicator = false()]/cbc:Amount) |
| <cbc:ChargeTotalAmount> | ∑(cac:AllowanceCharge[cbc:ChargeIndicator = true()]/cbc:Amount) |
| <cbc:TaxExclusiveAmount> | cac:LegalMonetaryTotal/cbc:LineExtensionAmount  – cac:LegalMonetaryTotal/cbc:AllowanceTotalAmount + cac:LegalMonetaryTotal/cbc:ChargeTotalAmount |
| <cbc:TaxInclusiveAmount> | cac:LegalMonetaryTotal/cbc:TaxExclusiveAmount  + cac:TaxTotal/cbc:TaxAmount |
| <cbc:PrepaidAmount> | Not applicable |
| <cbc:PayableRoundingAmount> | Not applicable |
| <cbc:PayableAmount> | cac:LegalMonetaryTotal/cbc:TaxInclusiveAmount  − cac:LegalMonetaryTotal/cbc:PrepaidAmount  + cac:LegalMonetaryTotal/cbc:PayableRoundingAmount |

NOTE: XPath processor report error "Cannot compare xs:boolean ('false') with xs:string ('true')" when define /(Invoice|CreditNote)/cac:AllowanceCharge[cbc:ChargeIndicator='true']/cbc:Amount

## Example of Tax breakdown and document total (informative)

[EIPA]

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

Table 59 — Examples of content of semantic elements that contribute to calculations

| ID | Level | Card | Business Term | Invoice Content | VAT  S 10% | VAT  AA 8% | Line 1 | Line 2 | Line 3 |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| ibg-20 | 1 | 0..n | DOCUMENT LEVEL ALLOWANCES |  |  |  |  |  |  |
| ibt-092 | 2 | 1..1 | Document level allowance amount |  | 15000 |  |  |  |  |
| ibt-095 | 2 | 1..1 | Document level allowance TAX category code |  | S |  |  |  |  |
| ibt-096 | 2 | 0..1 | Document level allowance TAX rate |  | 10 |  |  |  |  |
| ibt-096-1 | 3 | 0..1 | Tax Scheme |  | VAT |  |  |  |  |
| ibg-21 | 1 | 0..n | DOCUMENT LEVEL CHARGES |  |  |  |  |  |  |
| ibt-099 | 2 | 1..1 | Document level charge amount |  | 15000 |  |  |  |  |
| ibt-102 | 2 | 1..1 | Document level charge TAX category code |  | S |  |  |  |  |
| ibt-103 | 2 | 0..1 | Document level charge TAX rate |  | 10 |  |  |  |  |
| ibt-103-1 | 3 | 0..1 | Tax Scheme |  | VAT |  |  |  |  |
| ibg-22 | 1 | 1..1 | DOCUMENT TOTALS |  |  |  |  |  |  |
| ibt-106 | 2 | 1..1 | Sum of Invoice line net amount | 175000 |  |  |  |  |  |
| ibt-107 | 2 | 0..1 | Sum of allowances on document level | 15000 |  |  |  |  |  |
| ibt-108 | 2 | 0..1 | Sum of charges on document level | 15000 |  |  |  |  |  |
| ibt-109 | 2 | 1..1 | Invoice total amount without TAX | 175000 |  |  |  |  |  |
| ibt-110 | 2 | 0..1 | Invoice total TAX amount | 17000 |  |  |  |  |  |
| ibt-112 | 2 | 1..1 | Invoice total amount with TAX | 192000 |  |  |  |  |  |
| ibt-113 | 2 | 0..1 | Paid amount | 80000 |  |  |  |  |  |
| ibt-114 | 2 | 0..1 | Rounding amount |  |  |  |  |  |  |
| ibt-115 | 2 | 1..1 | Amount due for payment | 112000 |  |  |  |  |  |
| ibg-23 | 1 | 1..n | TAX BREAKDOWN |  |  |  |  |  |  |
| ibt-116 | 2 | 1..1 | TAX category taxable amount |  | 150000 | 25000 |  |  |  |
| ibt-117 | 2 | 1..1 | TAX category tax amount |  | 15000 | 2000 |  |  |  |
| ibt-118 | 2 | 1..1 | TAX category code |  | S | AA |  |  |  |
| ibt-118-1 | 3 | 0..1 | Tax Scheme |  | VAT | VAT |  |  |  |
| ibt-119 | 2 | 0..1 | TAX category rate |  | 10 | 8 |  |  |  |
| ibg-25 | 1 | 1..n | INVOICE LINE |  |  |  |  |  |  |
| ibt-126 | 2 | 1..1 | Invoice line identifier |  |  |  | 1 | 2 | 3 |
| ibt-129 | 2 | 1..1 | Invoiced quantity |  |  |  | 10000 | 5 | 20 |
| ibt-130 | 2 | 1..1 | Invoiced quantity unit of measure code |  |  |  | EA | EA | XCS |
| ibt-131 | 2 | 1..1 | Invoice line net amount |  |  |  | 100000 | 50000 | 25000 |
| ibg-29 | 2 | 1..1 | PRICE DETAILS |  |  |  |  |  |  |
| ibt-146 | 3 | 1..1 | item net price |  |  |  | 10 | 10000 | 1250 |
| ibg-30 | 2 | 1..n | LINE TAX INFORMATION |  |  |  |  |  |  |
| ibt-151 | 3 | 1..1 | Invoiced item TAX category code |  |  |  | S | S | AA |
| ibt-152 | 3 | 0..1 | Invoiced item TAX rate |  |  |  | VAT | VAT | VAT |
| ibt-167 | 3 | 0..1 | Tax Scheme |  |  |  | 10 | 10 | 8 |
| ibg-31 | 2 | 1..1 | ITEM INFORMATION |  |  |  |  |  |  |
| ibt-153 | 3 | 1..1 | Item name |  |  |  | Printing Paper | Fountain Pen | American Cookies |

EXAMPLE: UBL xamples of content of semantic elements that contribute to calculations

<cac:AllowanceCharge>

<cbc:ChargeIndicator>false</cbc:ChargeIndicator>

<cbc:Amount currencyID="JPY">15000</cbc:Amount>

<cac:TaxCategory>

<cbc:ID>S</cbc:ID>

<cbc:Percent>10</cbc:Percent>

<cac:TaxScheme>

<cbc:ID>VAT</cbc:ID>

</cac:TaxScheme>

</cac:TaxCategory>

</cac:AllowanceCharge>

<cac:AllowanceCharge>

<cbc:ChargeIndicator>true</cbc:ChargeIndicator>

<cbc:Amount currencyID="JPY">15000</cbc:Amount>

<cac:TaxCategory>

<cbc:ID>S</cbc:ID>

<cbc:Percent>10</cbc:Percent>

<cac:TaxScheme>

<cbc:ID>VAT</cbc:ID>

</cac:TaxScheme>

</cac:TaxCategory>

</cac:AllowanceCharge>

<cac:TaxTotal>

<cbc:TaxAmount currencyID="JPY">17000</cbc:TaxAmount>

<cac:TaxSubtotal>

<cbc:TaxableAmount currencyID="JPY">150000</cbc:TaxableAmount>

<cbc:TaxAmount currencyID="JPY">15000</cbc:TaxAmount>

<cac:TaxCategory>

<cbc:ID>S</cbc:ID>

<cbc:Percent>10</cbc:Percent>

<cac:TaxScheme>

<cbc:ID>VAT</cbc:ID>

</cac:TaxScheme>

</cac:TaxCategory>

</cac:TaxSubtotal>

<cac:TaxSubtotal>

<cbc:TaxableAmount currencyID="JPY">25000</cbc:TaxableAmount>

<cbc:TaxAmount currencyID="JPY">2000</cbc:TaxAmount>

<cac:TaxCategory>

<cbc:ID>AA</cbc:ID>

<cbc:Percent>8</cbc:Percent>

<cac:TaxScheme>

<cbc:ID>VAT</cbc:ID>

</cac:TaxScheme>

</cac:TaxCategory>

</cac:TaxSubtotal>

</cac:TaxTotal>

<cac:LegalMonetaryTotal>

<cbc:LineExtensionAmount currencyID="DKK">175000</cbc:LineExtensionAmount>

<cbc:TaxExclusiveAmount currencyID="DKK">175000</cbc:TaxExclusiveAmount>

<cbc:TaxInclusiveAmount currencyID="DKK">192000</cbc:TaxInclusiveAmount>

<cbc:AllowanceTotalAmount currencyID="DKK">15000</cbc:AllowanceTotalAmount>

<cbc:ChargeTotalAmount currencyID="DKK">15000</cbc:ChargeTotalAmount>

<cbc:PrepaidAmount currencyID="DKK">80000</cbc:PrepaidAmount>

<cbc:PayableAmount currencyID="DKK">112000</cbc:PayableAmount>

</cac:LegalMonetaryTotal>

<cac:InvoiceLine>

<cbc:ID>1</cbc:ID>

<cbc:InvoicedQuantity unitCode="EA">10000</cbc:InvoicedQuantity>

<cbc:LineExtensionAmount currencyID="DKK">100000</cbc:LineExtensionAmount>

<cac:Item>

<cbc:Name>Printing paper</cbc:Name>

<cac:ClassifiedTaxCategory>

<cbc:ID>S</cbc:ID>

<cbc:Percent>10</cbc:Percent>

<cac:TaxScheme>

<cbc:ID>VAT</cbc:ID>

</cac:TaxScheme>

</cac:ClassifiedTaxCategory>

</cac:Item>

<cac:Price>

<cbc:PriceAmount currencyID="DKK">10</cbc:PriceAmount>

</cac:Price>

</cac:InvoiceLine>

<cac:InvoiceLine>

<cbc:ID>2</cbc:ID>

<cbc:InvoicedQuantity unitCode="EA">5</cbc:InvoicedQuantity>

<cbc:LineExtensionAmount currencyID="JPY">500.00</cbc:LineExtensionAmount>

<cac:Item>

<cbc:Name>Fountain Pen</cbc:Name>

<cac:ClassifiedTaxCategory>

<cbc:ID>S</cbc:ID>

<cbc:Percent>10</cbc:Percent>

<cac:TaxScheme>

<cbc:ID>VAT</cbc:ID>

</cac:TaxScheme>

</cac:ClassifiedTaxCategory>

</cac:Item>

<cac:Price>

<cbc:PriceAmount currencyID="DKK">10000</cbc:PriceAmount>

</cac:Price>

</cac:InvoiceLine>

<cac:InvoiceLine>

<cbc:ID>3</cbc:ID>

<cbc:InvoicedQuantity unitCode="XCA">20</cbc:InvoicedQuantity> <!— UOM Case -->

<cbc:LineExtensionAmount currencyID="JPY">25000</cbc:LineExtensionAmount>

<cac:Item>

<cbc:Name>American Cookies</cbc:Name>

<cac:ClassifiedTaxCategory>

<cbc:ID>AA</cbc:ID>

<cbc:Percent>8</cbc:Percent>

<cac:TaxScheme>

<cbc:ID>VAT</cbc:ID>

</cac:TaxScheme>

</cac:ClassifiedTaxCategory>

</cac:Item>

<cac:Price>

<cbc:PriceAmount currencyID="DKK">1250</cbc:PriceAmount>

</cac:Price>

</cac:InvoiceLine>

# 

# Payment means

[EIPA]

## Usage in Japan

**Table 64** lists payment means code used in Japan.

Table 64 — Payment means code used in Japan

|  |  |  |
| --- | --- | --- |
| **Payment means code** | **支払手段** | **Payment instructions** |
| 10 : In cash | 現金 |  |
| 30 : Credit transfer | 現金振込 | Ibg-16 : CREDIT TRANSFER |
| 30 : Credit transfer | 口座振替（口座間送金） | Ibg-16 : CREDIT TRANSFER |
| 49 : Direct debit | 口座引落 | Ibg-18 : DIRECT DEBIT |
| 20 : Check ( Cheque ) | 小切手 |  |
| 60 : Promissory note | 手形 |  |
|  | 電子記録債権 |  |
| ( 44 : Accepted Bill of Exchange ) | ファクタリング |  |
| 54 : Credit card  55 : Debit card | カード払い | Ibg-17 : CARD INFORMATION |
| 97 : Clearing between partners | 相殺 |  |

Invoice Terms (igb-33) is used to specify the following information;

* The claimant guides the payer of the payment method

Transfer destination: ○○ Bank ○○ Branch 　Acccount number XXXXXXX (even if there are multiple)

Half-bank transfer, half-tegata, etc.

* Notify about the method and amount that was already paid

## EN 16931-1 requirements

The followings are the requirements from EN 16931-1.

|  |  |
| --- | --- |
| R58 | Identification of the means of settlement |
| R59 | The requested amount due for payment |
| R60 | The date on which payment is due |
| R61 | Necessary details to support bank transfers in accordance with SEPA and national systems |
| R62 | a reference number and any additional reference data to be included in the payment |
| R63 | reference number and any additional reference data to be included in the payment, in order to relate the payment to the invoice |
| R64 | information for relating an invoice to a payment card used for settlement |
| R65 | basic information to support national payment systems for use in domestic trade |
| R66 | information about the amount that was pre-paid |
| R67 | invoices that have a total amount of zero |
| R68 | invoices that have an amount to pay of zero |
| R69 | necessary details to support direct debits |
| R70 | pre-payment invoices |

## Business terms used to specify a payment means

**Table 65** lists business terms used to specify each payment information. PINT supports multiple payment means by adding new business term group INVOICE TERMS. PINT also introduced Terms introductions ID to specify relationship between INVOICE TERMS and PAYMENT INSTRUCTIONS.

Table 65 — Business terms used to specify a payment means

| **ID** | **Level** | **Card** | **Business Term** | **Payment by bank transfer** | **Payment by credit card** | **Payment by bank account debit** | **Paid information** | **Section** |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| ibg-33 | 1 | 0..n | INVOICE TERMS | ✓ | ✓ | ✓ | ✓ | Aligned |
| ibt-020 | 2 | 0..1 | Payment terms | ✓ | ✓ | ✓ | ✓ | Shared |
| ibt-187 | 2 | 0..1 | Terms payment instructions ID | ✓ | ✓ | ✓ | ✓ | Aligned |
| ibt-176 | 2 | 0..1 | Terms amount | ✓ | ✓ | ✓ | ✓ | Aligned |
| ibt-177 | 2 | 0..1 | Terms installment due date | ✓ | ✓ | ✓ | ✓ | Aligned |
| ibg-16 | 1 | 0..n | PAYMENT INSTRUCTIONS | ✓ | ✓ | ✓ | ✓ |  |
| ibt-178 | 2 | 0..1 | Payment Instructions ID | ✓ | ✓ | ✓ | ✓ | Aligned |
| ibt-081 | 2 | 1..1 | Payment means type code | ✓ | ✓ | ✓ | ✓ | Aligned |
| ibt-082 | 2 | 0..1 | Payment means text | ✓ | ✓ | ✓ | ✓ | Shared |
| ibt-083 | 2 | 0..n | Remittance information | ✓ | ✓ | ✓ | ✓ | Aligned |
| ibt-083-1 | 3 | 0..1 | Scheme identifier | ✓ | ✓ | ✓ | ✓ | Aligned |
| ibg-17 | 2 | 0..n | CREDIT TRANSFER | ✓ |  |  |  |  |
| ibt-084 | 3 | 1..1 | Payment account identifier | ✓ |  |  |  | Shared |
| ibt-084-1 | 3 | 0..1 | Scheme identifier | ✓ |  |  |  | Aligned |
| ibt-085 | 3 | 0..1 | Payment account name | ✓ |  |  |  | Shared |
| ibt-086 | 3 | 0..1 | Payment service provider identifier | ✓ |  |  |  | Shared |
| ibg-34 | 3 | 0..1 | ADDRESS | ✓ |  |  |  |  |
| ibt-169 | 4 | 0..1 | Account address line 1 | ✓ |  |  |  | Aligned |
| ibt-170 | 4 | 0..1 | Account address line 2 | ✓ |  |  |  | Aligned |
| ibt-171 | 4 | 0..1 | Account city | ✓ |  |  |  | Aligned |
| ibt-172 | 4 | 0..1 | Account post code | ✓ |  |  |  | Aligned |
| ibt-173 | 4 | 0..1 | Account country subdivision | ✓ |  |  |  | Aligned |
| ibt-174 | 4 | 0..1 | Account address line 3 | ✓ |  |  |  | Aligned |
| ibt-175 | 4 | 0..1 | Account country code | ✓ |  |  |  | Aligned |
| ibg-18 | 2 | 0..1 | PAYMENT CARD INFORMATION |  | ✓ |  |  |  |
| ibt-087 | 3 | 1..1 | Payment card primary account number |  | ✓ |  |  | Shared |
| ibt-088 | 3 | 0..1 | Payment card holder name |  | ✓ |  |  | Shared |
| ibg-19 | 2 | 0..1 | DIRECT DEBIT |  |  | ✓ |  |  |
| ibt-089 | 3 | 0..1 | Mandate reference identifier |  |  | ✓ |  | Shared |
| ibt-090 | 3 | 0..1 | Bank assigned creditor identifier |  |  | ✓ |  | Aligned |
| ibt-090-1 | 4 | 0..1 | Scheme identifier |  |  | ✓ |  | Shared |
| ibt-091 | 3 | 0..1 | Debited account identifier |  |  | ✓ |  | Shared |
| ibg-35 | 1 | 0..n | PAID AMOUNTS |  |  |  | ✓ |  |
| ibt-179 | 2 | 0..1 | Payment identifier |  |  |  | ✓ | Aligned |
| ibt-180 | 2 | 1..1 | Paid amount |  |  |  | ✓ | Aligned |
| ibt-181 | 2 | 0..1 | The date when the paid amount is debited to the invoice |  |  |  | ✓ | Aligned |
| ibt-182 | 2 | 0..1 | Payment type |  |  |  | ✓ | Aligned |

## Example

**Table 66** to **Table 68** lists examples for specifying payment means.

Table 66 — Bank transfer

| **ID** | **Level** | **Card** | **Business Term** | **Example** | **ATM** | **Swift** |
| --- | --- | --- | --- | --- | --- | --- |
| ibg-33 | 1 | 0..n | INVOICE TERMS |  |  |  |
| ibt-020 | 2 | 0..1 | Payment terms |  |  |  |
| ibt-187 | 2 | 0..1 | Terms payment instructions ID | 1a2b3c |  |  |
| ibt-176 | 2 | 0..1 | Terms amount | 139670 |  |  |
| ibt-177 | 2 | 0..1 | Terms installment due date | 2021-03-20 |  |  |
| ibg-16 | 1 | 0..n | PAYMENT INSTRUCTIONS |  |  |  |
| ibt-178 | 2 | 0..1 | Payment Instructions ID | 1a2b3c |  |  |
| ibt-081 | 2 | 1..1 | Payment means type code | 30 a |  |  |
| ibt-082 | 2 | 0..1 | Payment means text |  |  |  |
| ibt-083 | 2 | 0..n | Remittance information |  |  |  |
| ibt-083-1 | 3 | 0..1 | Scheme identifier |  |  |  |
| ibg-17 | 2 | 0..n | CREDIT TRANSFER |  |  |  |
| ibt-084 | 3 | 1..1 | Payment account identifier |  | 123412312345670 | AAA-BB-CC-123 |
| ibt-084-1 | 3 | 0..1 | Scheme identifier b |  |  | ISO20022 |
| ibt-085 | 3 | 0..1 | Payment account name |  | ｶ)ﾏﾙﾏﾙｼｮｳｼﾞ |  |
| ibt-086 | 3 | 0..1 | Payment service provider identifier c |  |  | SWIFT |
| ibg-34 | 3 | 0..1 | ADDRESS d |  |  |  |
| ibt-169 | 4 | 0..1 | Account address line 1 |  |  |  |
| ibt-170 | 4 | 0..1 | Account address line 2 |  |  |  |
| ibt-171 | 4 | 0..1 | Account city |  |  |  |
| ibt-172 | 4 | 0..1 | Account post code |  |  |  |
| ibt-173 | 4 | 0..1 | Account country subdivision |  |  |  |
| ibt-174 | 4 | 0..1 | Account address line 3 |  |  |  |
| ibt-175 | 4 | 0..1 | Account country code |  |  |  |
| a Credit transfer  b Scheme identifier to distinguish payment methodis either bank transfer or Swift.  c SWIFT as a payment service provider  d I don't see any positive reason to use this item | | | | | | |

Table 67 — Bank account debit

| **ID** | **Level** | **Card** | **Business Term** | **Example** |
| --- | --- | --- | --- | --- |
| ibg-33 | 1 | 0..n | INVOICE TERMS |  |
| ibt-020 | 2 | 0..1 | Payment terms |  |
| ibt-187 | 2 | 0..1 | Terms payment instructions ID | 1a2b3c |
| ibt-176 | 2 | 0..1 | Terms amount | 1000 |
| ibt-177 | 2 | 0..1 | Terms installment due date | 2021-03-20 |
| ibg-16 | 1 | 0..n | PAYMENT INSTRUCTIONS |  |
| ibt-178 | 2 | 0..1 | Payment Instructions ID | 1a2b3c |
| ibt-081 | 2 | 1..1 | Payment means type code | 49 a |
| ibt-082 | 2 | 0..1 | Payment means text |  |
| ibt-083 | 2 | 0..n | Remittance information |  |
| ibt-083-1 | 3 | 0..1 | Scheme identifier |  |
| ibg-19 | 2 | 0..1 | DIRECT DEBIT |  |
| ibt-089 | 3 | 0..1 | Mandate reference identifier | XXXX1234 |
| ibt-090 | 3 | 0..1 | Bank assigned creditor identifier | 123412312345670 |
| ibt-090-1 | 4 | 0..1 | Scheme identifier |  |
| ibt-091 | 3 | 0..1 | Debited account identifier | 987698798765430 |
| a Direct debit | | | | |

Table 68 — Half-bank transfer, half-tegata

| **ID** | **Level** | **Card** | **Business Term** | **Bank transfer** | **Tegata** |
| --- | --- | --- | --- | --- | --- |
| ibg-33 | 1 | 0..n | INVOICE TERMS |  |  |
| ibt-020 | 2 | 0..1 | Payment terms | \500/振込(1a2b3c) \500/手形(4d5f6e) | \500/振込(1a2b3c) \500/手形(4d5f6e) |
| ibt-187 | 2 | 0..1 | Terms payment instructions ID | 1a2b3c | 4d5f6e |
| ibt-176 | 2 | 0..1 | Terms amount | 500 | 500 |
| ibt-177 | 2 | 0..1 | Terms installment due date | 2021-03-20 | 2021-03-20 |
| ibg-16 | 1 | 0..n | PAYMENT INSTRUCTIONS |  |  |
| ibt-178 | 2 | 0..1 | Payment Instructions ID | 1a2b3c | 4d5f6e |
| ibt-081 | 2 | 1..1 | Payment means type code | 30 a | 60 b |
| ibt-082 | 2 | 0..1 | Payment means text |  |  |
| ibt-083 | 2 | 0..n | Remittance information |  |  |
| ibt-083-1 | 3 | 0..1 | Scheme identifier |  |  |
| ibg-17 | 2 | 0..n | CREDIT TRANSFER |  |  |
| ibt-084 | 3 | 1..1 | Payment account identifier | 123412312345670 |  |
| ibt-084-1 | 3 | 0..1 | Scheme identifier |  |  |
| ibt-085 | 3 | 0..1 | Payment account name | ｶ)ﾏﾙﾏﾙｼｮｳｼﾞ |  |
| ibt-086 | 3 | 0..1 | Payment service provider identifier |  |  |
| ibg-34 | 3 | 0..1 | ADDRESS c |  |  |
| ibt-169 | 4 | 0..1 | Account address line 1 |  |  |
| ibt-170 | 4 | 0..1 | Account address line 2 |  |  |
| ibt-171 | 4 | 0..1 | Account city |  |  |
| ibt-172 | 4 | 0..1 | Account post code |  |  |
| ibt-173 | 4 | 0..1 | Account country subdivision |  |  |
| ibt-174 | 4 | 0..1 | Account address line 3 |  |  |
| ibt-175 | 4 | 0..1 | Account country code |  |  |
| a Credit transfer  b Promissory note  c I don't see any positive reason to use this item | | | | | |

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

[SOURCE: PINT DRAFT 0.06]

## General

CEN/TS 16931-3-2 Annex B provides examples. First, there is a table specifying the semantic elements of the example and afterwards, the corresponding XML UBL instance file is provided. In the subchapters below you find examples of selected parts of the transaction. First, the semantic elements ot the example is provides in the table and the snippet of corresponding XML UBL instance file is listed.

## Party

### Overview

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

### Seller

Seller is mandatory information and provided in element cac:AccountingSupplierParty

### Buyer

Buyer is mandatory information and provided in element cac:AccountingCustomerParty

### Payee

Payee is optional information. If this information is not supplied, the seller is the payment receiver. When payee information is sent this is indicating that a factoring situation is being documented.

### UBL example for party information

Following is an example of party information for a seller. Party information for other parties is identically structured but the details and mandatory element differ as defined in the data model.

**Table 69** lists example contents of semantic elements of Seller. [EIPA]

NOTE: In the table below, the leading "/(Invoice | CreditNote)/" in the XPath has been removed and the XPath now contains spaces for readability. Be sure to add the leading "/(Invoice | CreditNote)/" and remove the spaces before using it.

Table 69 — Example contents of semantic elements of Seller [EIPA]

| ID | Level | Business Term | Content | UBL syntax XPath |
| --- | --- | --- | --- | --- |
| ibg-04 | 1 | SELLER |  | cac:AccountingSupplierParty |
| ibt-027 | 2 | Seller name | SupplierOfficialName Ltd | cac:AccountingSupplierParty/ cac:Party/ cac:PartyLegalEntity/ cbc:RegistrationName |
| ibt-028 | 2 | Seller trading name | SupplierTradingName Ltd. | cac:AccountingSupplierParty/ cac:Party/ cac:PartyName/ cbc:Name |
| ibt-029 | 2 | Seller identifier | 7300010000001 | cac:AccountingSupplierParty/ cac:Party/ cac:PartyIdentification/ cbc:ID |
| ibt-029-1 | 3 | Scheme identifier | 0088 | cac:AccountingSupplierParty/ cac:Party/ cac:PartyIdentification/ cbc:ID/ @schemeID |
| ibt-030 | 2 | Seller legal registration identifier | GB983294 | cac:AccountingSupplierParty/ cac:Party/ cac:PartyLegalEntity/ cbc:CompanyID |
| ibt-031 | 2 | Seller TAX identifier | GB76576657 | cac:AccountingSupplierParty/ cac:Party/ cac:PartyTaxScheme/ cbc:CompanyID |
| ibt-031-1 | 2 | Tax Scheme | VAT | cac:AccountingSupplierParty/ cac:Party/ cac:PartyTaxScheme/ cac:TaxScheme/ cbc:ID |
| ibt-032 | 2 | Seller TAX registration identifier | TaxRegistrationID | cac:AccountingSupplierParty/ cac:Party/ cac:PartyTaxScheme/ cbc:CompanyID |
| ibt-032-1 | 2 | Tax Scheme | TAX | cac:AccountingSupplierParty/ cac:Party/ cac:PartyTaxScheme/ cac:TaxScheme/ cbc:ID |
| ibt-033 | 2 | Seller additional legal information | Private Limited Company | cac:AccountingSupplierParty/ cac:Party/ cac:PartyLegalEntity/ cbc:CompanyLegalForm |
| ibt-034 | 2 | Seller electronic address | 7300010000001 | cac:AccountingSupplierParty/ cac:Party/ cbc:EndpointID |
| ibt-034-1 | 3 | Scheme identifier | 0088 | cac:AccountingSupplierParty/ cac:Party/ cbc:EndpointID/ @schemeID |
| ibg-05 | 2 | SELLER POSTAL ADDRESS |  | cac:AccountingSupplierParty/ cac:Party/ cac:PostalAddress |
| ibt-035 | 3 | Seller address line 1 | Main street 1 | cac:AccountingSupplierParty/ cac:Party/ cac:PostalAddress/ cbc:StreetName |
| ibt-036 | 3 | Seller address line 2 | Postbox 123 | cac:AccountingSupplierParty/ cac:Party/ cac:PostalAddress/ cbc:AdditionalStreetName |
| ibt-162 | 3 | Seller address line 3 | Third address line | cac:AccountingSupplierParty/ cac:Party/ cac:PostalAddress/ cac:AddressLine/ cbc:Line |
| ibt-037 | 3 | Seller city | London | cac:AccountingSupplierParty/ cac:Party/ cac:PostalAddress/ cbc:CityName |
| ibt-038 | 3 | Seller post code | GB 123 EW | cac:AccountingSupplierParty/ cac:Party/ cac:PostalAddress/ cbc:PostalZone |
| ibt-039 | 3 | Seller country subdivision | West London district | cac:AccountingSupplierParty/ cac:Party/ cac:PostalAddress/ cbc:CountrySubentity |
| ibt-040 | 3 | Seller country code | GB | cac:AccountingSupplierParty/ cac:Party/ cac:PostalAddress/ cac:Country/ cbc:IdentificationCode |
| ibg-06 | 2 | SELLER CONTACT |  | cac:AccountingSupplierParty/ cac:Party/ cac:Contact |
| ibt-041 | 3 | Seller contact point | John Doe | cac:AccountingSupplierParty/ cac:Party/ cac:Contact/ cbc:Name |
| ibt-042 | 3 | Seller contact telephone number | 9384203984 | cac:AccountingSupplierParty/ cac:Party/ cac:Contact/ cbc:Telephone |
| ibt-043 | 3 | Seller contact email address | john.doe@foo.bar | cac:AccountingSupplierParty/ cac:Party/ cac:Contact/ cbc:ElectronicMail |

EXAMPLE UBL Example of seller

<cac:AccountingSupplierParty>

<cac:Party>

<cbc:EndpointID schemeID="0088">**7300010000001**</cbc:EndpointID>

<cac:PartyIdentification>

<cbc:ID schemeID="0088">**7300010000001**</cbc:ID>

</cac:PartyIdentification>

<cac:PartyName>

<cbc:Name>**SupplierTradingName Ltd.**</cbc:Name>

</cac:PartyName>

<cac:PostalAddress>

<cbc:StreetName>**Main street 1**</cbc:StreetName>

<cbc:AdditionalStreetName>**Postbox 123**</cbc:AdditionalStreetName>

<cbc:CityName>**London**</cbc:CityName>

<cbc:PostalZone>**GB 123 EW**</cbc:PostalZone>

<cbc:CountrySubentity>**West London district**</cbc:CountrySubentity>

<cac:AddressLine>

<cbc:Line>**Third address line**</cbc:Line>

</cac:AddressLine>

<cac:Country>

<cbc:IdentificationCode>**GB**</cbc:IdentificationCode>

</cac:Country>

</cac:PostalAddress>

<cac:PartyTaxScheme>

<cbc:CompanyID>**GB76576657**</cbc:CompanyID>

<cac:TaxScheme>

<cbc:ID>**VAT**</cbc:ID>

</cac:TaxScheme>

</cac:PartyTaxScheme>

<cac:PartyTaxScheme>

<cbc:CompanyID>**TaxRegistrationID**</cbc:CompanyID>

<cac:TaxScheme>

<cbc:ID>**TAX**</cbc:ID>

</cac:TaxScheme>

</cac:PartyTaxScheme>

<cac:PartyLegalEntity>

<cbc:RegistrationName>**SupplierOfficialName Ltd**</cbc:RegistrationName>

<cbc:CompanyID>**GB983294**</cbc:CompanyID>

<cbc:CompanyLegalForm>**Private Limited Company**</cbc:CompanyLegalForm>

</cac:PartyLegalEntity>

<cac:Contact>

<cbc:Name>**John Doe**</cbc:Name>

<cbc:Telephone>**9384203984**</cbc:Telephone>

<cbc:ElectronicMail>**john.doe@foo.bar**</cbc:ElectronicMail>

</cac:Contact>

</cac:Party>

## Delivery Details (Date and Location)

Delivery details may be given at document level.

Place and date of delivery is recommended and should be sent unless this does not affect the ability to ensure the correctness of the invoice.

The delivery element contains information on name, address and delivery location identifier (cac:Delivery/cac:DeliveryLocation/cbc:ID) which may be used if the place of delivery is defined through an identifier. Examples are GLN (Global Location Number) or GSRN (Global Service Relationship Number) both issued by GS1.

**Table 70** lists example contents of semantic elements of delivery information. [EIPA]

NOTE: In the table below, the leading "/(Invoice | CreditNote)/" in the XPath has been removed and the XPath now contains spaces for readability. Be sure to add the leading "/(Invoice | CreditNote)/" and remove the spaces before using it.

Table 70 — Example contents of semantic elements of delivery information [EIPA]

| ID | Level | Business Term | Content | UBL syntax XPath |
| --- | --- | --- | --- | --- |
| ibg-13 | 1 | DELIVERY INFORMATION |  | cac:Delivery |
| ibt-070 | 2 | Deliver to party name | Delivery party Name | cac:Delivery/ cac:DeliveryParty/ cac:PartyName/ cbc:Name |
| ibt-071 | 2 | Deliver to location identifier | 7300010000001 | cac:Delivery/ cac:DeliveryLocation/ cbc:ID |
| ibt-071-1 | 3 | Scheme identifier | 0088 | cac:Delivery/ cac:DeliveryLocation/ cbc:ID/ @schemeID |
| ibt-072 | 2 | Actual delivery date | 2017-11-01 | cac:Delivery/ cbc:ActualDeliveryDate |
| ibg-15 | 2 | DELIVER TO ADDRESS |  | cac:Delivery/ cac:DeliveryLocation/ cac:Address |
| ibt-075 | 3 | Deliver to address line 1 | Delivery street 2 | cac:Delivery/ cac:DeliveryLocation/ cac:Address/ cbc:StreetName |
| ibt-076 | 3 | Deliver to address line 2 | Building 56 | cac:Delivery/ cac:DeliveryLocation/ cac:Address/ cbc:AdditionalStreetName |
| ibt-165 | 3 | Deliver to address line 3 | Gate 15 | cac:Delivery/ cac:DeliveryLocation/ cac:Address/ cac:AddressLine/ cbc:Line |
| ibt-077 | 3 | Deliver to city | Stockholm | cac:Delivery/ cac:DeliveryLocation/ cac:Address/ cbc:CityName |
| ibt-078 | 3 | Deliver to post code | 21234 | cac:Delivery/ cac:DeliveryLocation/ cac:Address/ cbc:PostalZone |
| ibt-080 | 3 | Deliver to country code | SE | cac:Delivery/ cac:DeliveryLocation/ cac:Address/ cac:Country/ cbc:IdentificationCode |

EXAMPLE UBL example of delivery information

<cac:Delivery>

<cbc:ActualDeliveryDate>**2017-11-01**</cbc:ActualDeliveryDate>

<cac:DeliveryLocation>

<cbc:ID schemeID="0088">**7300010000001**</cbc:ID>

<cac:Address>

<cbc:StreetName>**Delivery street 2**</cbc:StreetName>

<cbc:AdditionalStreetName>**Building 56**</cbc:AdditionalStreetName>

<cbc:CityName>**Stockholm**</cbc:CityName>

<cbc:PostalZone>**21234**</cbc:PostalZone>

<cac:AddressLine>

<cbc:Line>**Gate 15**</cbc:Line>

</cac:AddressLine>

<cac:Country>

<cbc:IdentificationCode>**SE**</cbc:IdentificationCode>

</cac:Country>

</cac:Address>

</cac:DeliveryLocation>

<cac:DeliveryParty>

<cac:PartyName>

<cbc:Name>**Delivery party Name**</cbc:Name>

</cac:PartyName>

</cac:DeliveryParty>

</cac:Delivery>

## References

[SOURCE: PINT DRAFT 0.06]

### Overview

[EIPA]

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

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

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

Diagram

Description automatically generated

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

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

### Purchase order and sales order reference

The purchase order is conditional. If purchase order reference exists then provide that, else provide Buyer reference (see Buyer reference). If both exist, they can both be provided.

The customer will issue an order with a unique order number. This unique purchase order number should be supplied as the order reference on the invoice.

If order reference is stated at header level, the order reference element on line level can be used to state the order line numbers.

A sales order is issued by the seller, confirming the sale of specified products.

In the invoice, both a purchase order and a sales order reference can be given but be aware that an invoice instance cannot have a sales order reference, without the corresponding purchase order reference.

**Table 71** lists example contents of semantic elements of purchase order and sales order reference. [EIPA]

NOTE: In the table below, the leading "/(Invoice | CreditNote)/" in the XPath has been removed and the XPath now contains spaces for readability. Be sure to add the leading "/(Invoice | CreditNote)/" and remove the spaces before using it.

Table 71 — Example contents of semantic elements of purchase order and sales order reference [EIPA]

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| ID | Level | Business Term | Content | UBL syntax XPath |
| ibt-013 | 1 | Purchase order reference | o-998877 | cac:OrderReference/ cbc:ID |
| ibt-014 | 1 | Sales order reference | so-12343 | cac:OrderReference/ cbc:SalesOrderID |

EXAMPLE UBL example or order and sales order and sales order reference.

<cac:OrderReference>

<cbc:ID>**o-998877**</cbc:ID>

<cbc:SalesOrderID>**so-12343**</cbc:SalesOrderID>

</cac:OrderReference>

### Buyer reference

The buyer reference, known as Your ref, is conditional. An invoice shall have either or both, the buyer reference or the order reference (see Purchase order and sales order reference)

The element is used for the reference of who ordered the products/services. Example being the name of the person ordering, employee number or a code identifying this person or department/group. Your ref is often used for internal routing at recipient, and hence it is important to fill this element with the correct values according to the need of the recipient.

If neither buyer reference nor a reference to an order is supplied by the customer, the name of the person ordering or appointed for the customer can be supplied in buyer reference if known by the supplier.

When reference is provided by the customer, the correct element shall contain the provided reference.

**Table 72** lists example contents of semantic elements of buyer reference. [EIPA]

NOTE: In the table below, the leading "/(Invoice | CreditNote)/" in the XPath has been removed and the XPath now contains spaces for readability. Be sure to add the leading "/(Invoice | CreditNote)/" and remove the spaces before using it.

Table 72 — Example contents of semantic elements of buyer reference [EIPA]

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| ID | Level | Business Term | Content | UBL syntax XPath |
| ibt-010 | 1 | Buyer reference | 0150abc | cbc:BuyerReference |

EXAMPLE: UBL example of buyer reference

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

### Invoiced object identifier

The invoiced object identifier is the identifier for an object on which the invoice is based, given by the Seller. Examples may be a subscription number, telephone number, meter point, vehicle, person etc., as applicable.

If it is not clear to the receiver what scheme is used for the identifier, a conditional scheme identifier should be used, that shall be chosen from the Invoiced object identifier scheme.

The invoiced object reference is provided by using the element cac:AdditionalDocumentReference with the document type code = 130

**Table 73** lists example contents of semantic elements of invoiced object identifier. [EIPA]

NOTE: In the table below, the leading "/(Invoice | CreditNote)/" in the XPath has been removed and the XPath now contains spaces for readability. Be sure to add the leading "/(Invoice | CreditNote)/" and remove the spaces before using it.

Table 73 — Example contents of semantic elements of invoiced object identifier [EIPA]

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

EXAMPLE: UBL example of invoiced object identifier

<cac:AdditionalDocumentReference>

<cbc:ID schemeID="ABT">**DR35141**</cbc:ID>

<cbc:DocumentTypeCode>**130**</cbc:DocumentTypeCode>

</cac:AdditionalDocumentReference>

Scheme identifier from UN/CEFACT 1153 code list

Document type code shall be ´130´ to indicate Invoiced object

### Contract reference

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

**Table 74** lists example contents of semantic elements of contract reference. [EIPA]

NOTE: In the table below, the leading "/(Invoice | CreditNote)/" in the XPath has been removed and the XPath now contains spaces for readability. Be sure to add the leading "/(Invoice | CreditNote)/" and remove the spaces before using it.

Table 74 — Example contents of semantic elements of contract reference [EIPA]

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

EXAMPLE: UBL example of contract reference

<cac:ContractDocumentReference>

<cbc:ID>**framework no 1**</cbc:ID>

</cac:ContractDocumentReference>

### Despatch and receipt advice references

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

**Table 75** lists example contents of semantic elements of despatch and receipt advice reference. [EIPA]

NOTE: In the table below, the leading "/(Invoice | CreditNote)/" in the XPath has been removed and the XPath now contains spaces for readability. Be sure to add the leading "/(Invoice | CreditNote)/" and remove the spaces before using it.

Table 75 — Example contents of semantic elements of despatch and receipt advice reference [EIPA]

| ID | Level | Business Term | Content | UBL syntax XPath |
| --- | --- | --- | --- | --- |
| ibt-016 | 1 | Despatch advice reference | despadv-3 | cac:DespatchDocumentReference/ cbc:ID |
| ibt-015 | 1 | Receiving advice reference | resadv-1 | cac:ReceiptDocumentReference/ cbc:ID |

EXAMPLE: UBL example of despatch and receipt advice

<cac:DespatchDocumentReference>

<cbc:ID>**despadv-3**</cbc:ID>

</cac:DespatchDocumentReference>

<cac:ReceiptDocumentReference>

<cbc:ID>**resadv-1**</cbc:ID>

</cac:ReceiptDocumentReference>

### Tender reference

To identify the call for tender or lot the invoice relates to, use the 'OriginatorDocumentReference'. The identifier is, in most cases, the Procurement Procedure Identifier.

**Table 76** lists example contents of semantic elements of tender reference. [EIPA]

NOTE: In the table below, the leading "/(Invoice | CreditNote)/" in the XPath has been removed and the XPath now contains spaces for readability. Be sure to add the leading "/(Invoice | CreditNote)/" and remove the spaces before using it.

Table 76 — Example contents of semantic elements of tender reference [EIPA]

| ID | Level | Business Term | Content | UBL syntax XPath |
| --- | --- | --- | --- | --- |
| ibt-017 | 1 | Tender or lot reference | ppid-123 | cac:OriginatorDocumentReference/ cbc:ID |

EXAMPLE: UBL example of tender reference

<cac:OriginatorDocumentReference>

<cbc:ID>**ppid-123**</cbc:ID>

</cac:OriginatorDocumentReference>

### Project reference

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

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

**Table 77** lists example contents of semantic elements of project reference. [EIPA]

NOTE 2: In the table below, the leading "/(Invoice | CreditNote)/" in the XPath has been removed and the XPath now contains spaces for readability. Be sure to add the leading "/(Invoice | CreditNote)/" and remove the spaces before using it.

Table 77 — Example contents of semantic elements of project reference [EIPA]

| ID | Level | Business Term | Content | UBL syntax XPath |
| --- | --- | --- | --- | --- |
| ibt-011 | 1 | Project reference | project333 | cac:ProjectReference/ cbc:ID |

EXAMPLE: UBL example of project reference in an invoice

<cac:ProjectReference>

<cbc:ID>**project333**</cbc:ID>

</cac:ProjectReference>

|  |  |  |  |
| --- | --- | --- | --- |
| ibg-24 | 1 | ADDITIONAL SUPPORTING DOCUMENTS | cac:AdditionalDocumentReference |
| ibt-122 | 2 | Supporting document reference | cac:AdditionalDocumentReference/ cbc:ID |
| ibt-123 | 2 | Supporting document description | cac:AdditionalDocumentReference/ cbc:DocumentDescription |
| ibt-124 | 2 | External document location | cac:AdditionalDocumentReference/ cac:Attachment/ cac:ExternalReference/ cbc:URI |
| ibt-125 | 2 | Attached document | cac:AdditionalDocumentReference/ cac:Attachment/ cbc:EmbeddedDocumentBinaryObject |
| ibt-125-1 | 3 | Attached document Mime code | cac:AdditionalDocumentReference/ cac:Attachment/ cbc:EmbeddedDocumentBinaryObject/ @mimeCode |
| ibt-125-2 | 3 | Attached document Filename | cac:AdditionalDocumentReference/ cac:Attachment/ cbc:EmbeddedDocumentBinaryObject/ @filename |

EXAMPLE: UBL example of project reference in a credit note

<cac:AdditionalDocumentReference>

<cbc:ID>**p-2347234**</cbc:ID>

<cbc:DocumentTypeCode>**50**</cbc:DocumentTypeCode>

</cac:AdditionalDocumentReference>

Code 50 indicating this is a project reference. The project reference identifier

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

### Preceding invoice references

A credit note or negative invoice can refer to one or more initial invoice(s). This is done in the business group ibg-03 Preceding invoice reference, providing the invoice number and issue date. The issue date shall be provided in case the preceding invoice reference is not unique.

In case correction applies to a large number of invoices, the invoicing period (ibg-014), as necessary combined with a clarifying invoice note (ibt-022), may instead be given at document level.

**Table 78** lists example contents of semantic elements of preceding invoice reference. [EIPA]

NOTE: In the table below, the leading "/(Invoice | CreditNote)/" in the XPath has been removed and the XPath now contains spaces for readability. Be sure to add the leading "/(Invoice | CreditNote)/" and remove the spaces before using it.

Table 78 — Example contents of semantic elements of preceding invoice reference [EIPA]

| ID | Level | Business Term | Content | | UBL syntax XPath |
| --- | --- | --- | --- | --- | --- |
| ibg-03 | 1 | PRECEDING INVOICE REFERENCE |  |  | cac:BillingReference |
| ibt-025 | 2 | Preceding Invoice reference | 123 | 124 | cac:BillingReference/ cac:InvoiceDocumentReference/ cbc:ID |
| ibt-026 | 2 | Preceding Invoice issue date | 2017-10-20 |  | cac:BillingReference/ cac:InvoiceDocumentReference/ cbc:IssueDate |

EXAMPLE: UBL example of preceding invoice information

<cac:BillingReference>

<cac:InvoiceDocumentReference>

<cbc:ID>123</cbc:ID>

<cbc:IssueDate>2017-10-20</cbc:IssueDate>

</cac:InvoiceDocumentReference>

</cac:BillingReference>

<cac:BillingReference>

<cac:InvoiceDocumentReference>

<cbc:ID>124</cbc:ID>

</cac:InvoiceDocumentReference>

</cac:BillingReference>

The identifier is mandatory if cac:BillingReference is provided. Issue date shall be filled if the invoice reference is not unique. Repeat the cac:BillingReference to add several preceding invoice references

## Allowances and Charges

### The document level

[SOURCE: Japanese Peppol BIS Docmentation]

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

Several allowances and charges may be supplied.

Specification of tax for allowances and charges, cac:TaxCategory with sub elements, shall be supplied

The sum of all allowances and charges on the header level shall be specified in cbc:AllowanceTotalAmount and cbc:ChargeTotalAmount respectively. See UBL syntax calculation formulas.

**Table 79** lists example contents of semantic elements of document level allowance and charge. [EIPA]

NOTE: In the table below, the leading "/(Invoice | CreditNote)/" in the XPath has been removed and the XPath now contains spaces for readability. Be sure to add the leading "/(Invoice | CreditNote)/" and remove the spaces before using it.

Table 79 — Example of document level allowance and charge [EIPA]

| ID | Level | Card | Business Term | Content | UBL syntax XPath |
| --- | --- | --- | --- | --- | --- |
| ibg-20 | 1 | 0..n | DOCUMENT LEVEL ALLOWANCES |  | cac:AllowanceCharge[cbc:ChargeIndicator = false()] |
| ibt-092 | 2 | 1..1 | Document level allowance amount | 10.00 | cac:AllowanceCharge[cbc:ChargeIndicator = false()]/ cbc:Amount |
| ibt-093 | 2 | 0..1 | Document level allowance base amount |  | cac:AllowanceCharge[cbc:ChargeIndicator = false()]/ cbc:BaseAmount |
| ibt-094 | 2 | 0..1 | Document level allowance percentage |  | cac:AllowanceCharge[cbc:ChargeIndicator = false()]/ cbc:MultiplierFactorNumeric |
| ibt-095 | 2 | 1..1 | Document level allowance TAX category code | S | cac:AllowanceCharge[cbc:ChargeIndicator = false()]/ cac:TaxCategory/ cbc:ID |
| ibt-096 | 2 | 0..1 | Document level allowance TAX rate | 25 | cac:AllowanceCharge[cbc:ChargeIndicator = false()]/ cac:TaxCategory/ cbc:Percent |
| ibt-096-1 | 3 | 0..1 | Tax Scheme | VAT | cac:AllowanceCharge[cbc:ChargeIndicator = false()]/ cac:TaxCategory/ cac:TaxScheme/ cbc:ID |
| ibt-097 | 2 | 0..1 | Document level allowance reason | Production error discoun | cac:AllowanceCharge[cbc:ChargeIndicator = false()]/ cbc:AllowanceChargeReason |
| ibt-098 | 2 | 0..1 | Document level allowance reason code | 65 | cac:AllowanceCharge[cbc:ChargeIndicator = false()]/ cbc:AllowanceChargeReasonCode |
| ibg-21 | 1 | 0..n | DOCUMENT LEVEL CHARGES |  | cac:AllowanceCharge[cbc:ChargeIndicator = true()] |
| ibt-099 | 2 | 1..1 | Document level charge amount | 20.00 | cac:AllowanceCharge[cbc:ChargeIndicator = true()]/ cbc:Amount |
| ibt-100 | 2 | 0..1 | Document level charge base amount | 1000.00 | cac:AllowanceCharge[cbc:ChargeIndicator = true()]/ cbc:BaseAmount |
| ibt-101 | 2 | 0..1 | Document level charge percentage | 2 | cac:AllowanceCharge[cbc:ChargeIndicator = true()]/ cbc:MultiplierFactorNumeric |
| ibt-102 | 2 | 1..1 | Document level charge TAX category code | S | cac:AllowanceCharge[cbc:ChargeIndicator = true()]/ cac:TaxCategory/ cbc:ID |
| ibt-103 | 2 | 0..1 | Document level charge TAX rate | 25 | cac:AllowanceCharge[cbc:ChargeIndicator = true()]/ cac:TaxCategory/ cbc:Percent |
| ibt-103-1 | 3 | 0..1 | Tax Scheme | VAT | cac:AllowanceCharge[cbc:ChargeIndicator = true()]/ cac:TaxCategory/ cac:TaxScheme/ cbc:ID |
| ibt-104 | 2 |  | Document level charge reason | Freight service | cac:AllowanceCharge[cbc:ChargeIndicator = true()]/ cbc:AllowanceChargeReason |
| ibt-105 | 2 |  | Document level charge reason code | FC | cac:AllowanceCharge[cbc:ChargeIndicator = true()]/ cbc:AllowanceChargeReasonCode |

EXAMPLE: UBL example of Allowances and Charges on the document level

<cac:AllowanceCharge>

<cbc:ChargeIndicator>**false**</cbc:ChargeIndicator>

<cbc:AllowanceChargeReasonCode>**65**</cbc:AllowanceChargeReasonCode>

<cbc:AllowanceChargeReason>**Production error discount**</cbc:AllowanceChargeReason>

<cbc:Amount currencyID="EUR">**10**</cbc:Amount>

<cac:TaxCategory>

<cbc:ID>**S**</cbc:ID>

<cbc:Percent>**25**</cbc:Percent>

<cac:TaxScheme>

<cbc:ID>**VAT**</cbc:ID>

</cac:TaxScheme>

</cac:TaxCategory>

</cac:AllowanceCharge>

<cac:AllowanceCharge>

<cbc:ChargeIndicator>**true**</cbc:ChargeIndicator>

<cbc:AllowanceChargeReasonCode>**FC**</cbc:AllowanceChargeReasonCode>

<cbc:AllowanceChargeReason>**Freight service**</cbc:AllowanceChargeReason>

<cbc:MultiplierFactorNumeric>**2**</cbc:MultiplierFactorNumeric>

<cbc:Amount currencyID="EUR">**20**</cbc:Amount>

<cbc:BaseAmount currencyID="EUR">**1000**</cbc:BaseAmount>

<cac:TaxCategory>

<cbc:ID>**S**</cbc:ID>

<cbc:Percent>**25**</cbc:Percent>

<cac:TaxScheme>

<cbc:ID>**VAT**</cbc:ID>

</cac:TaxScheme>

</cac:TaxCategory>

</cac:AllowanceCharge>

cbc:ChargeIndicator = true to indicate a charge

cbc:ChargeIndicator = false to indicate an allowance

cbc:BaseAmount, to be used with the percentage to calculate the amount

cbc:Amount = cbc:BaseAmount×( cbc:MultiplierFactorNumeric ÷ 100)

### The line level

[SOURCE: Japanese Peppol BIS Docmentation]

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

* Several allowances and charges may be supplied.
* Specification of tax for allowances and charges shall not be specified, as the tax category stated for the invoice line itself, applies also to the allowances or charges of that line.
* The sum of all allowances and charges on the line level shall be considered, subtracted, or added, when calculating the line extension amount. These line level allowances and charges shall not be calculated into the header level elements.

**Table 80** lists example contents of semantic elements of line level allowance and charge.[EIPA]

NOTE 1: In the table below, the leading "/(Invoice | CreditNote)/cac:InvoiceLine/" in the XPath has been removed and the XPath now contains spaces for readability. Be sure to add the leading "/(Invoice | CreditNote)/cac:InvoiceLine/" and remove the spaces before using it.

Table 80 — Example of line level allowance and charge [EIPA]

| ID | Level | Card | Business Term | Content | UBL syntax XPath |
| --- | --- | --- | --- | --- | --- |
| ibg-27 | 2 | 0..n | INVOICE LINE ALLOWANCES |  | cac:AllowanceCharge[cbc:ChargeIndicator = false()] |
| ibt-136 | 3 | 1..1 | Invoice line allowance amount | 101 | cac:AllowanceCharge[cbc:ChargeIndicator = false()]/ cbc:Amount |
| ibt-137 | 3 | 0..1 | Invoice line allowance base amount |  | cac:AllowanceCharge[cbc:ChargeIndicator = false()]/ cbc:BaseAmount |
| ibt-138 | 3 | 0..1 | Invoice line allowance percentage |  | cac:AllowanceCharge[cbc:ChargeIndicator = false()]/ cbc:MultiplierFactorNumeric |
| ibt-139 | 3 | 0..1 | Invoice line allowance reason | Discount | cac:AllowanceCharge[cbc:ChargeIndicator = false()]/ cbc:AllowanceChargeReason |
| ibt-140 | 3 | 0..1 | Invoice line allowance reason code | 95 | cac:AllowanceCharge[cbc:ChargeIndicator = false()]/ cbc:AllowanceChargeReasonCode |
| ibg-28 | 2 | 0..n | INVOICE LINE CHARGES |  | cac:AllowanceCharge[cbc:ChargeIndicator = true()] |
| ibt-141 | 3 | 1..1 | Invoice line charge amount | 1 | cac:AllowanceCharge[cbc:ChargeIndicator = true()]/ cbc:Amount |
| ibt-142 | 3 | 0..1 | Invoice line charge base amount | 10 | cac:AllowanceCharge[cbc:ChargeIndicator = true()]/ cbc:BaseAmount |
| ibt-143 | 3 | 0..1 | Invoice line charge percentage | 10 | cac:AllowanceCharge[cbc:ChargeIndicator = true()]/ cbc:MultiplierFactorNumeric |
| ibt-144 | 3 | 0..1 | Invoice line charge reason | Cleaning | cac:AllowanceCharge[cbc:ChargeIndicator = true()]/ cbc:AllowanceChargeReason |
| ibt-145 | 3 | 0..1 | Invoice line charge reason code | CG | cac:AllowanceCharge[cbc:ChargeIndicator = true()]/ cbc:AllowanceChargeReasonCode |

EXAMPE: UBL example of Allowance and Charge on invoice line

<cac:AllowanceCharge>

<cbc:ChargeIndicator>**false**</cbc:ChargeIndicator>

<cbc:AllowanceChargeReasonCode>**95**</cbc:AllowanceChargeReasonCode>

<cbc:AllowanceChargeReason>**Discount**</cbc:AllowanceChargeReason>

<cbc:Amount currencyID="EUR">**101**</cbc:Amount>

</cac:AllowanceCharge>

<cac:AllowanceCharge>

<cbc:ChargeIndicator>**true**</cbc:ChargeIndicator>

<cbc:AllowanceChargeReasonCode>**CG**</cbc:AllowanceChargeReasonCode>

<cbc:AllowanceChargeReason>**Cleaning**</cbc:AllowanceChargeReason>

<cbc:MultiplierFactorNumeric>**10**</cbc:MultiplierFactorNumeric>

<cbc:Amount currencyID="EUR">**1**</cbc:Amount>

<cbc:BaseAmount currencyID="EUR">**10**</cbc:BaseAmount>

</cac:AllowanceCharge>

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

### The line level Price information

[SOURCE: Japanese Peppol BIS Docmentation]

A way to inform the buyer how the price is set. Is also relevant if the seller or buyer want to post the allowance in their accounting systems. The price itself shall always be the net price, i.e., the base amount reduced with a discount (allowance).

* Only one occurrence of allowance (discount) is allowed.
* Specification of tax for allowance shall not be specified.
* Allowance related to Price shall not be part of any other calculations.
* Allowance related to Price may specify amount and the base amount.

Further details of the calculation of allowance/charge amount, can be found in Calculation of allowance/charge amount.

An invoice line must contain information about the item net price and additional information such as gross price, item price base quantity and price discount may be added.

For details on calculating price see Item net price (ibt-146).

**Table 81** lists example contents of semantic elements of line level price and tax. [EIPA]

NOTE: In the table below, the leading "/(Invoice | CreditNote)/cac:InvoiceLine/" in the XPath has been removed and the XPath now contains spaces for readability. Be sure to add the leading "/(Invoice | CreditNote)/cac: InvoiceLine/" and remove the spaces before using it.

Table 81 — Example of line level price [EIPA]

| ID | Level | Card | Business Term | EXAMPLE 1 with price discount | EXAMPLE 2 without price discount | UBL syntax XPath |
| --- | --- | --- | --- | --- | --- | --- |
| ibg-29 | 2 | 1..1 | PRICE DETAILS |  |  | cac:Price |
| ibt-146 | 3 | 1..1 | Item net price | 410 | 200 | cac:Price/ cbc:PriceAmount |
| ibt-147 | 3 | 0..1 | Item price discount | 40 |  | cac:Price/ cac:AllowanceCharge[cbc:ChargeIndicator = false()]/ cbc:Amount |
| ibt-148 | 3 | 0..1 | Item gross price | 450 |  | cac:Price/ cac:AllowanceCharge[cbc:ChargeIndicator = false()]/ cbc:BaseAmount |
| ibt-149 | 3 | 0..1 | Item price base quantity | 1 | 2 | cac:Price/ cbc:BaseQuantity |
| ibt-150 | 3 | 0..1 | Item price base quantity unit of measure code | XBX | C62 | cac:Price/ cbc:BaseQuantity/ @unitCode |

EXAMPLE 1: UBL example of price with price discount

<cac:Price>

<cbc:PriceAmount currencyID="EUR">**410**</cbc:PriceAmount>

<cbc:BaseQuantity unitCode="XBX">**1**</cbc:BaseQuantity>

<cac:AllowanceCharge>

<cbc:ChargeIndicator>**false**</cbc:ChargeIndicator>

<cbc:Amount currencyID="EUR">**40**</cbc:Amount>

<cbc:BaseAmount currencyID="EUR">**450**</cbc:BaseAmount>

</cac:AllowanceCharge>

</cac:Price>

EXAMPLE 2: UBL example of price without price discount

<cac:Price>

<cbc:PriceAmount currencyID="EUR">**200**</cbc:PriceAmount>

<cbc:BaseQuantity unitCode="C62">**2**</cbc:BaseQuantity>

</cac:Price>

## Item information

### Item identifiers

[SOURCE: Japanese Peppol BIS Docmentation]

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

**Table 82** lists example contents of semantic elements of item information. [EIPA]

NOTE: In the table below, the leading "/(Invoice | CreditNote)/cac:InvoiceLine/" in the XPath has been removed and the XPath now contains spaces for readability. Be sure to add the leading "/(Invoice | CreditNote)/cac: InvoiceLine/" and remove the spaces before using it.

Table 82 — Example of item information [EIPA]

| ID | Level | Card | Business Term | EXAMPLE 1 with CPV classification | UBL syntax XPath |
| --- | --- | --- | --- | --- | --- |
| ibg-31 | 2 | 1..1 | ITEM INFORMATION |  | cac:Item |
| ibt-153 | 3 | 1..1 | Item name | item 1 | cac:Item/ cbc:Name |
| ibt-154 | 3 | 0..n | Item description |  | cac:Item/ cbc:Description |
| ibt-155 | 3 | 0..1 | Item Seller's identifier | 97iugug876 | cac:Item/ cac:SellersItemIdentification/ cbc:ID |
| ibt-156 | 3 | 0..1 | Item Buyer's identifier | b-13214 | cac:Item/ cac:BuyersItemIdentification/ cbc:ID |
| ibt-157 | 3 | 0..1 | Item standard identifier | 97iugug876 | cac:Item/ cac:StandardItemIdentification/ cbc:ID |
| ibt-157-1 | 4 | 1..1 | Scheme identifier | 0160 | cac:Item/ cac:StandardItemIdentification/ cbc:ID/ @schemeID |
| ibt-158 | 3 | 0..n | Item classification identifier |  | cac:Item/ cac:CommodityClassification/ cbc:ItemClassificationCode |
| ibt-158-1 | 4 | 1..1 | Scheme identifier |  | cac:Item/ cac:CommodityClassification/ cbc:ItemClassificationCode/ @listID |
| ibt-158-2 | 4 | 0..1 | Scheme version identifier |  | cac:Item/ cac:CommodityClassification/ cbc:ItemClassificationCode/ @listVersionID |
| ibt-159 | 3 | 0..1 | Item country of origin |  | cac:Item/ cac:OriginCountry/ cbc:IdentificationCode |

EXAMPLE: UBL example of item identifiers

<cac:Item>

<cbc:Name>item 1</cbc:Name>

<cac:BuyersItemIdentification>

<cbc:ID>b-13214</cbc:ID>

</cac:BuyersItemIdentification>

<cac:SellersItemIdentification>

<cbc:ID>97iugug876</cbc:ID>

</cac:SellersItemIdentification>

<cac:StandardItemIdentification>

<cbc:ID schemeID="0160">97iugug876</cbc:ID>

</cac:StandardItemIdentification>

<!-- Code omitted for clarity -->

<cac:Item>

### Item classification

Several different item classification codes can be provided per invoice line, and the codes must be from one of the classification schemes in code list UNCL7143.

**Table 83** lists example contents of semantic elements of item information. [EIPA]

NOTE: In the table below, the leading "/(Invoice | CreditNote)/cac:InvoiceLine/" in the XPath has been removed and the XPath now contains spaces for readability. Be sure to add the leading "/(Invoice | CreditNote)/cac: InvoiceLine/" and remove the spaces before using it.

Table 83 — Example of item information [EIPA]

| ID | Level | Card | Business Term | EXAMPLE 1 with CPV classification | EXAMPLE 2 with UNSPSC classification | UBL syntax XPath |
| --- | --- | --- | --- | --- | --- | --- |
| ibg-31 | 2 | 1..1 | ITEM INFORMATION |  |  | cac:Item |
| ibt-153 | 3 | 1..1 | Item name | item 1 | item 2 | cac:Item/ cbc:Name |
| ibt-154 | 3 | 0..n | Item description |  |  | cac:Item/ cbc:Description |
| ibt-155 | 3 | 0..1 | Item Seller's identifier |  |  | cac:Item/ cac:SellersItemIdentification/ cbc:ID |
| ibt-156 | 3 | 0..1 | Item Buyer's identifier |  |  | cac:Item/ cac:BuyersItemIdentification/ cbc:ID |
| ibt-157 | 3 | 0..1 | Item standard identifier |  |  | cac:Item/ cac:StandardItemIdentification/ cbc:ID |
| ibt-157-1 | 4 | 1..1 | Scheme identifier |  |  | cac:Item/ cac:StandardItemIdentification/ cbc:ID/ @schemeID |
| ibt-158 | 3 | 0..n | Item classification identifier | 09348023 | 86776 | cac:Item/ cac:CommodityClassification/ cbc:ItemClassificationCode |
| ibt-158-1 | 4 | 1..1 | Scheme identifier | STI | TST | cac:Item/ cac:CommodityClassification/ cbc:ItemClassificationCode/ @listID |
| ibt-158-2 | 4 | 0..1 | Scheme version identifier |  | 19.05.01 | cac:Item/ cac:CommodityClassification/ cbc:ItemClassificationCode/ @listVersionID |
| ibt-159 | 3 | 0..1 | Item country of origin |  |  | cac:Item/ cac:OriginCountry/ cbc:IdentificationCode |

* CPV

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

EXAMPLE 1: UBL example of using CPV

<cac:Item>

<cbc:Name>item 1</cbc:Name>

<cac:CommodityClassification>

<cbc:ItemClassificationCode listID="STI">09348023</cbc:ItemClassificationCode>

</cac:CommodityClassification>

</cac:Item>

* UNSPSC

listID must be from UNCL7143 code list, and code TST indicates this is a UNSPSC classification, listVersionID is optional, but can be used to specify the version of UNSPSC.

EXAMPLE 2: UBL example of UNSPSC

<cac:Item>

<cbc:Name>item 2</cbc:Name>

<cac:CommodityClassification>

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

</cac:CommodityClassification>

</cac:Item>

* Intrastat

When EU member states buy from other EU members, traders commonly require some statistical information in the invoice, normally a classification code as the Combined Nomenclature.

It is recommended to use the Item classification identifier (ibt-158) for this purpose, with the code "HS" as list identifier.

EXAMPLE 3: UBL example of Combined nomenclature information

<cac:Item>

<cbc:Name>item 3</cbc:Name>

<!-- Code omitted for clarity -->

<cac:CommodityClassification>

<cbc:ItemClassificationCode listID="HS">080110</cbc:ItemClassificationCode>

</cac:CommodityClassification>

</cac:Item>

# 

# Interoperability

[SOURCE: PINT DRAFT 0.06]

## General

The premises for global interoperability are:

* A receiving party that can receive and process a document that is based on a given specification can also receive and process any document that is based on a restricted version of that specification.
* A sending party needs to comply to legal requirements of the country where they are registered.
* A sending party who operates in a legal or sectoral domain can, by using any specification that enforces the rules of that domain while being compliant to the Peppol International invoicing model, send an invoice based on that specification to any receiver who can receive the Peppol International Invoicing model.

When validating the outgoing message, the sender uses the validation artefacts that are relevant for the specification that they are using. When receiving the incoming message, the receiver bases their validation on the specification identifier in the message. If they cannot validate using the complete specification identifier because the messages come from a different jurisdiction or sector, the receiver must validate using the next level up, ending up using only with the rules defined in the international model.

## Sending an invoice

A sender who is sending a PINT compliant invoice will prepare that invoice according to the invoice specification that complies with legal requirements and conventions in their invoicing domain. By doing so that sender will follow the specification of the shared content in the PINT as well as the specialized specifications for the aligned content of the PINT as defined in their invoicing domain. That sender may also apply some distinct content as relevant.

The invoice content shall identify specifically what specification and validations were used the preparing the invoice by providing the relevant customization identifier.

When sending the sender shall validate with the invoice domain specific validation artefacts and only send if the invoice passes all validation rules.

The sender may send this invoice to receivers who are either within their invoice domain or are in another invoice domain. Consequently, the sender does not need to know the invoice domain of the receiver.

The sender’s expectations towards the receiver are the following:

If the sender is aware (e.g., through the lookup of their receiving capabilities) that the receiver is capable of processing according to the invoice domain specific specification that the invoice follows they can expect the receiver to process the invoice in full as specified.

If the sender is aware that the receiver is not capable of processing according to the eInvoice domain specific specification that the invoice follows or is not aware of what the receiver’s receiving capabilities are other than that the receiver is PINT compliant then the sender can expect the receiver to process as follows.

* Shared business terms can be expected to be processed exactly as defined in the PINT.
* Aligned business terms can be expected to be processed only according to their generalized definitions in the PINT.
* Distinct content can be expected to be ignored.

## Receiving an invoice

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

If that customization identifier is for the same invoicing domain as the receiver’s they can proceed with validating the invoice and processing as follows

* Shared business terms shall be processed exactly as defined in the PINT.
* Aligned business terms shall be processed according to its specialized definitions.
* Distinct business terms shall be processed according to its definitions.

If the customization identifier is not the same as supported by the receiver, they can proceed with validating the invoice with the shared PINT specification only and process it as follows.

* Shared business term shall be processed exactly as defined in the PINT.
* Aligned business terms may be processed according to their generalized definitions in the PINT.
* Distinct content may be ignored.

## Peppol network interoperability

### General

The PINT data model contains a Specification identifier (ibt-024) that is mapped to the UBL syntax element cbc:CustomizationID.

This term identifies the specification that an invoice document complies with and plays a key role in facilitating interoperability of the international invoice model.

The identifier is hierarchical from left to right so that any further restriction is identified with its own added id as follows.

pint#compliant#specialization1#compliant#specialization2

Where:

pint is the identifier for the international invoicing model.

#compliant# indicates that the restricted specialization, which identification follows is compliant to all rules specified in the underlying specification. The term both defines the relationship between the different specifications, reading from right to left, and acts as a separator between the different specifications.

specialization identifies a specialization that has been applied as a restriction to the PINT. A specialization can only restrict the PINT model.

Each identifier has at least three components separated by a colon

* governing entities urn to facilitate uniqueness.
* a unique name or id for the specification
* the major and minor version of the specification

The PINT specification ID (customizationID) is the following

urn:peppol.org:pint:3.0

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

### Examples

#### Europe

Peppol BIS Billing 3.0 is a European specialization of the International invoicing model which must be compliant to the EN 16931 standard for eInvoicing. As such it is a compliant CIUS to the EN.

Current Peppol BIS Billing 3.0 specification ID:

urn:fdc:peppol.eu:2017:poacc:billing:3.0

When modified to the PINT it is the following:

urn:peppol.org:pint:3.0#compliant#en16931-2017:billing:3.0

#### Japan

The Japanese invoice specification is a compliant specialization of the international invoicing model.

The PINT compliant specification IDs are as follows:

Japanese standard invoice and credit note

urn:peppol:pint:billing-3.0@jp:peppol-1

Japanese summarised invoice and credit note

urn:peppol:pint:billing-3.0@jp:peppol-1@jp:suminvpt1-1

Debit Note

urn:peppol:pint:debitnote-3.0@jp:peppol-1

#### Singapore

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

Current Singapore Billing 3.0 specification ID:

urn:fdc:peppol.eu:2017:poacc:billing:international:sg:3.0

The PINT compliant specification ID will be:

urn:peppol.org:pint:3.0#compliant#sg:billing:3.0

#### AUNZ

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

Current AUNZ Billing 3.0 specification ID:

urn:fdc:peppol.eu:2017:poacc:billing:international:aunz:3.0

The full specification identifier in the invoice instance is thus:

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

### SMP receiving capabilities

To support the use of the PINT in the Peppol network a new document identifier scheme has been specified. The identifier scheme differs from the current busdox id scheme as follows.

* The structure of the id supports the hierarchical structure of the PINT.
* A wildcard variable is allowed when registering receiving capabilities.

This allows a receiver to register the following receiving capability:

urn:peppol.org:pint:3.0#compliant#\*

This means that this receiver will receive all invoices that have a documentID that matches up to the wildcard without having to register each of them as a receiving capability. As example:

urn:peppol.org:pint:3.0#compliant#en16931-2017:billing:3.0

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

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

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

# 

Annex A  
(informative)  
  
Example of Japanese standard invoice

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

1. Example of Japanese standard invoice

| ID | Level | Card. | Business Term | Content | VAT S 10% | Line 1 | Line 2 | Section |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| ibt-001 | 1 | 1..1 | Invoice number | 000016 |  |  |  | S |
| ibt-002 | 1 | 1..1 | Invoice issue date | 2022-03-20 |  |  |  | S |
| ibt-003 | 1 | 1..1 | Invoice type code | 380 |  |  |  | S |
| ibt-005 | 1 | 1..1 | Invoice currency code | JPY |  |  |  | S |
| ibt-009 | 1 | 0..1 | Payment due date | 2022-04-20 |  |  |  | S |
| ibg-33 | 1 | 0..n | INVOICE TERMS |  |  |  |  |  |
| ibt-020 | 2 | 0..1 | Payment terms | 振込手数料控除 |  |  |  |  |
| ibt-187 | 2 | 0..1 | Terms payment instruction ID | 1a2b3c |  |  |  |  |
| ibg-02 | 1 | 1..1 | PROCESS CONTROL |  |  |  |  |  |
| ibt-023 | 2 | 0..1 | Business process type | urn:peppol:bis:billing |  |  |  | S |
| ibt-024 | 2 | 1..1 | Specification identifier | urn:peppol:pint:billing-3.0@jp:peppol-1 |  |  |  | S |
| ibg-04 | 1 |  | SELLER |  |  |  |  |  |
| ibt-027 | 2 | 1..1 | Seller name | 株式会社 ○○商事 |  |  |  | S |
| ibt-031 | 2 | 0..1 | Seller TAX identifier | T1234567890123 |  |  |  | A |
| ibt-032-1 | 2 | 0..1 | Tax Scheme | VAT |  |  |  |
| ibt-034 | 2 | 0..1 | Seller electronic address | JP1234567890123 |  |  |  | S |
| ibt-034-1 | 3 | 1..1 | Scheme identifier | 0188 |  |  |  | S |
| ibg-05 | 2 | 1..1 | SELLER POSTAL ADDRESS |  |  |  |  |  |
| ibt-035 | 3 | 0..1 | Seller address line 1 | 四谷4-29-X |  |  |  | S |
| ibt-036 | 3 | 0..1 | Seller address line 2 | 〇〇商事ビル |  |  |  | S |
| ibt-037 | 3 | 0..1 | Seller city | 新宿区 |  |  |  | S |
| ibt-038 | 3 | 0..1 | Seller post code | 160-0044 |  |  |  | S |
| ibt-039 | 3 | 0..1 | Seller country subdivision | 東京都 |  |  |  | S |
| ibt-040 | 3 | 1..1 | Seller country code | JP |  |  |  | S |
| ibg-06 | 2 | 0..1 | SELLER CONTACT |  |  |  |  |  |
| ibt-041 | 3 | 0..1 | Seller contact point | 青木　志郎 |  |  |  | S |
| ibt-042 | 3 | 0..1 | Seller contact telephone number | 03-3xxx-0001 |  |  |  | S |
| ibt-043 | 3 | 0..1 | Seller contact email address | shirou\_aoki@〇〇co.jp |  |  |  | S |
| ibg-07 | 1 | 1..1 | BUYER |  |  |  |  |  |
| ibt-044 | 2 | 1..1 | Buyer name | 株式会社 藤山物産 札幌支社 |  |  |  | S |
| ibt-045 | 2 | 0..1 | Buyer trading name | 株式会社 藤山物産 |  |  |  | S |
| ibt-046 | 2 | 0..n | Buyer identifier | 0000001020 |  |  |  | S |
| ibt-047 | 2 | 0..1 | Buyer legal registration identifier | 654321:000321:0147:1 |  |  |  | A |
| ibt-047-1 | 3 | 0..1 | Scheme identifier | 0147 |  |  |  |
| ibt-049 | 2 | 0..1 | Buyer electronic address | JP3210987654321 |  |  |  | S |
| ibt-049-1 | 3 | 1..1 | Scheme identifier | 0188 |  |  |  | S |
| ibg-08 | 2 | 1..1 | BUYER POSTAL ADDRESS |  |  |  |  |  |
| ibt-050 | 3 | 0..1 | Buyer address line 1 | 北区 |  |  |  | S |
| ibt-051 | 3 | 0..1 | Buyer address line 2 | 北十二条西76-X |  |  |  | S |
| ibt-052 | 3 | 0..1 | Buyer city | 札幌市 |  |  |  | S |
| ibt-053 | 3 | 0..1 | Buyer post code | 001-0012 |  |  |  | S |
| ibt-054 | 3 | 0..1 | Buyer country subdivision | 北海道 |  |  |  | S |
| ibt-055 | 3 | 1..1 | Buyer country code | JP |  |  |  | S |
| ibg-09 | 2 | 0..1 | BUYER CONTACT |  |  |  |  |  |
| ibt-056 | 3 | 0..1 | Buyer contact point | 株式会社 藤山物産 札幌支社 |  |  |  | S |
| ibt-058 | 3 | 0..1 | Buyer contact email address | purchaser@fujiyamabsn.co.jp |  |  |  | S |
| ibg-13 | 1 | 0..1 | DELIVERY INFORMATION |  |  |  |  |  |
| ibt-070 | 2 | 0..1 | Deliver to party name | 株式会社 藤山物産 札幌支社 |  |  |  | S |
| ibt-072 | 2 | 0..1 | Actual delivery date | 2022-03-04 |  |  |  | S |
| ibg-15 | 2 | 0..1 | DELIVER TO ADDRESS |  |  |  |  |  |
| ibt-075 | 3 | 0..1 | Deliver to address line 1 | 北区 |  |  |  | S |
| ibt-076 | 3 | 0..1 | Deliver to address line 2 | 北十二条西76-X |  |  |  | S |
| ibt-077 | 3 | 0..1 | Deliver to city | 札幌市 |  |  |  | S |
| ibt-078 | 3 | 0..1 | Deliver to post code | 001-0012 |  |  |  | S |
| ibt-079 | 3 | 0..1 | Deliver to country subdivision | 北海道 |  |  |  | S |
| ibt-080 | 3 | 1..1 | Deliver to country code | JP |  |  |  | S |
| ibg-16 | 1 | 0..n | PAYMENT INSTRUCTIONS |  |  |  |  |  |
| ibt-178 | 2 | 0..1 | Payment Instructions ID | 1a2b3c |  |  |  | A |
| ibt-081 | 2 | 1..1 | Payment means type code | 30 |  |  |  | A |
| ibt-082 | 2 | 0..1 | Payment means text | Credit transfer |  |  |  | S |
| ibt-083 | 2 | 0..n | Remittance information | Snippet1 |  |  |  | A |
| ibt-083-1 | 3 | 0..1 | Scheme identifier |  |  |  |  | A |
| ibg-17 | 2 | 0..n | CREDIT TRANSFER |  |  |  |  |  |
| ibt-084 | 3 | 1..1 | Payment account identifier | 1234:12:1:123456789 |  |  |  | S |
| ibt-084-1 | 3 | 0..1 | Scheme identifier |  |  |  |  | A |
| ibt-085 | 3 | 0..1 | Payment account name | 株式会社 ○○商事 |  |  |  | S |
| ibt-086 | 3 | 0..1 | Payment service provider identifier |  |  |  |  | S |
| ibg-20 | 1 | 0..n | DOCUMENT LEVEL ALLOWANCES |  |  |  |  |  |
| ibt-092 | 2 | 1..1 | Document level allowance amount | 700 |  |  |  | S |
| ibt-095 | 2 | 1..1 | Document level allowance TAX category code | S |  |  |  | A |
| ibt-096 | 2 | 0..1 | Document level allowance TAX rate | 10 |  |  |  | A |
| ibt-096-1 | 3 | 0..1 | Tax Scheme | VAT |  |  |  |
| ibt-097 | 2 | 0..1 | Document level allowance reason | 値引き |  |  |  | S |
| ibg-21 | 1 | 0..n | DOCUMENT LEVEL CHARGES |  |  |  |  |  |
| ibt-099 | 2 | 1..1 | Document level charge amount | 17700 |  |  |  | S |
| ibt-102 | 2 | 1..1 | Document level charge TAX category code | S |  |  |  | A |
| ibt-103 | 2 | 0..1 | Document level charge TAX rate | 10 |  |  |  | A |
| ibt-103-1 | 3 | 0..1 | Tax Scheme | VAT |  |  |  |
| ibt-104 | 2 | 0..1 | Document level charge reason | 諸係り |  |  |  | S |
| ibg-22 | 1 | 1..1 | DOCUMENT TOTALS |  |  |  |  |  |
| ibt-106 | 2 | 1..1 | Sum of Invoice line net amount | 105000 |  |  |  | S |
| ibt-107 | 2 | 0..1 | Sum of allowances on document level | 700 |  |  |  | S |
| ibt-108 | 2 | 0..1 | Sum of charges on document level | 17700 |  |  |  | S |
| ibt-109 | 2 | 1..1 | Invoice total amount without TAX | 122000 |  |  |  | S |
| ibt-110 | 2 | 0..1 | Invoice total TAX amount | 12200 |  |  |  | S |
| ibt-112 | 2 | 1..1 | Invoice total amount with TAX | 134200 |  |  |  | S |
| ibt-115 | 2 | 1..1 | Amount due for payment | 134200 |  |  |  | S |
| ibg-23 | 1 | 1..n | TAX BREAKDOWN |  |  |  |  |  |
| ibt-116 | 2 | 1..1 | TAX category taxable amount |  | 122000 |  |  | A |
| ibt-117 | 2 | 1..1 | TAX category tax amount |  | 12200 |  |  | A |
| ibt-118 | 2 | 1..1 | TAX category code |  | S |  |  | A |
| ibt-118-1 | 3 | 0..1 | Tax Scheme |  | VAT |  |  |
| ibt-119 | 2 | 0..1 | TAX category rate |  | 10 |  |  | A |
| ibg-25 | 1 | 1..n | INVOICE LINE |  |  |  |  |  |
| ibt-126 | 2 | 1..1 | Invoice line identifier |  |  | 1 | 2 | S |
| ibt-127 | 2 | 0..1 | Invoice line note |  |  |  |  | S |
| ibt-129 | 2 | 1..1 | Invoiced quantity |  |  | 1000 | 2 | S |
| ibt-130 | 2 | 1..1 | Invoiced quantity unit of measure code |  |  | XST | EA | S |
| ibt-131 | 2 | 1..1 | Invoice line net amount |  |  | 25000 | 80000 | S |
| ibg-27 | 2 | 0..n | INVOICE LINE ALLOWANCES |  |  |  |  |  |
| ibt-136 | 3 | 1..1 | Invoice line allowance amount |  |  | 5000 |  | S |
| ibt-137 | 3 | 1..1 | Invoice line allowance base amount |  |  | 30000 |  | S |
| ibt-139 | 3 | 0..1 | Invoice line allowance reason |  |  | 値引き |  | S |
| ibg-29 | 2 | 1..1 | PRICE DETAILS |  |  |  |  |  |
| ibt-146 | 3 | 1..1 | Item net price |  |  | 30 | 40000 | S |
| ibt-147 | 3 | 0..1 | Item price discount |  |  |  | 10000 | S |
| ibt-148 | 3 | 0..1 | Item gross price |  |  |  | 50000 | S |
| ibt-149 | 3 | 0..1 | Item price base quantity |  |  | 1 | 1 | S |
| ibt-150 | 3 | 0..1 | Item price base quantity unit of measure code |  |  | XST | EA | S |
| ibg-30 | 2 | 1..n | LINE TAX INFORMATION |  |  |  |  | A |
| ibt-151 | 3 | 1..1 | Invoiced item TAX category code |  |  | S | S | A |
| ibt-152 | 3 | 0..1 | Invoiced item TAX rate |  |  | 10 | 10 | A |
| ibt-167 | 3 | 0..1 | Tax Scheme |  |  | VAT | VAT | A |
| ibg-31 | 2 | 1..1 | ITEM INFORMATION |  |  |  |  |  |
| ibt-153 | 3 | 1..1 | Item name |  |  | 原稿用紙 | 回転椅子 | S |
| ibg-32 | 3 | 0..n | ITEM ATTRIBUTES |  |  |  |  |  |
| ibt-160 | 4 | 1..1 | Item attribute name |  |  | 数量単位 | 数量単位 | S |
| ibt-161 | 4 | 1..1 | Item attribute value |  |  | 枚 | 脚 | S |

EXAMPLE: UBL example of Japanese standard invoice

<?xml version="1.0" encoding="UTF-8"?>

<Invoice xmlns="urn:oasis:names:specification:ubl:schema:xsd:Invoice-2"

xmlns:cac="urn:oasis:names:specification:ubl:schema:xsd:CommonAggregateComponents-2"

xmlns:cbc="urn:oasis:names:specification:ubl:schema:xsd:CommonBasicComponents-2"

xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance" xsi:schemaLocation="urn:oasis:names:specification:ubl:schema:xsd:Invoice-2 http://docs.oasis-open.org/ubl/os-UBL-2.1/xsd/maindoc/UBL-Invoice-2.1.xsd">

<cbc:CustomizationID>urn:peppol:pint:billing-3.0@jp:peppol-1</cbc:CustomizationID>

<cbc:ProfileID>urn:peppol:bis:billing</cbc:ProfileID>

<cbc:ID>000016</cbc:ID>

<cbc:IssueDate>2022-03-04</cbc:IssueDate>

<cbc:DueDate>2022-04-20</cbc:DueDate>

<cbc:InvoiceTypeCode>380</cbc:InvoiceTypeCode>

<cbc:DocumentCurrencyCode>JPY</cbc:DocumentCurrencyCode>

<cac:InvoicePeriod>

<cbc:DescriptionCode>3</cbc:DescriptionCode>

</cac:InvoicePeriod>

<cac:OrderReference>

<cbc:ID>AA-123-AA</cbc:ID>

</cac:OrderReference>

<cac:AccountingSupplierParty>

<cac:Party>

<cbc:EndpointID schemeID="0188">JP1234567890123</cbc:EndpointID>

<cac:PostalAddress>

<cbc:StreetName>四谷4-29-X</cbc:StreetName>

<cbc:AdditionalStreetName>〇〇商事ビル</cbc:AdditionalStreetName>

<cbc:CityName>新宿区</cbc:CityName>

<cbc:PostalZone>160-0044</cbc:PostalZone>

<cbc:CountrySubentity>東京都</cbc:CountrySubentity>

<cac:Country>

<cbc:IdentificationCode>JP</cbc:IdentificationCode>

</cac:Country>

</cac:PostalAddress>

<cac:PartyTaxScheme>

<cbc:CompanyID>T1234567890123</cbc:CompanyID>

<cac:TaxScheme>

<cbc:ID>VAT</cbc:ID>

</cac:TaxScheme>

</cac:PartyTaxScheme>

<cac:PartyLegalEntity>

<cbc:RegistrationName>株式会社〇〇商事</cbc:RegistrationName>

</cac:PartyLegalEntity>

<cac:Contact>

<cbc:Name>青木 志郎</cbc:Name>

<cbc:Telephone>03-3xxx-0001</cbc:Telephone>

<cbc:ElectronicMail>shirou\_aoki@zxc.co.jp</cbc:ElectronicMail>

</cac:Contact>

</cac:Party>

</cac:AccountingSupplierParty>

<cac:AccountingCustomerParty>

<cac:Party>

<cbc:EndpointID schemeID="0188">JP3210987654321</cbc:EndpointID>

<cac:PartyIdentification>

<cbc:ID>0000001020</cbc:ID>

</cac:PartyIdentification>

<cac:PartyName>

<cbc:Name>株式会社 藤山物産</cbc:Name>

</cac:PartyName>

<cac:PostalAddress>

<cbc:StreetName>北区</cbc:StreetName>

<cbc:AdditionalStreetName>北十二条西76-5</cbc:AdditionalStreetName>

<cbc:CityName>札幌市</cbc:CityName>

<cbc:PostalZone>001-0012</cbc:PostalZone>

<cbc:CountrySubentity>北海道</cbc:CountrySubentity>

<cac:Country>

<cbc:IdentificationCode>JP</cbc:IdentificationCode>

</cac:Country>

</cac:PostalAddress>

<cac:PartyLegalEntity>

<cbc:RegistrationName>株式会社 藤山物産 札幌支社</cbc:RegistrationName>

<cbc:CompanyID schemeID="0147">654321:000321:0147:1</cbc:CompanyID>

</cac:PartyLegalEntity>

<cac:Contact>

<cbc:Name>株式会社 藤山物産 札幌支社</cbc:Name>

<cbc:ElectronicMail>purchaser@fujiyamabussan.co.jp</cbc:ElectronicMail>

</cac:Contact>

</cac:Party>

</cac:AccountingCustomerParty>

<cac:Delivery>

<cbc:ActualDeliveryDate>2022-03-04</cbc:ActualDeliveryDate>

<cac:DeliveryLocation>

<cac:Address>

<cbc:StreetName>北海道札幌市北区</cbc:StreetName>

<cbc:AdditionalStreetName>北十二条西76-X</cbc:AdditionalStreetName>

<cbc:CityName>北海道札幌市</cbc:CityName>

<cbc:PostalZone>001-0012</cbc:PostalZone>

<cac:Country>

<cbc:IdentificationCode>JP</cbc:IdentificationCode>

</cac:Country>

</cac:Address>

</cac:DeliveryLocation>

<cac:DeliveryParty>

<cac:PartyName>

<cbc:Name>株式会社 藤山物産 札幌支社</cbc:Name>

</cac:PartyName>

</cac:DeliveryParty>

</cac:Delivery>

<cac:PaymentMeans>

<cbc:ID>1a2b3c</cbc:ID>

<cbc:PaymentMeansCode name="Credit transfer">30</cbc:PaymentMeansCode>

<cbc:PaymentID>Snippet1</cbc:PaymentID>

<cac:PayeeFinancialAccount>

<cbc:ID>1234:12:1:123456789</cbc:ID>

<cbc:Name>株式会社〇〇商事</cbc:Name>

</cac:PayeeFinancialAccount>

</cac:PaymentMeans>

<cac:PaymentTerms>

<cbc:PaymentMeansID>1a2b3c</cbc:PaymentMeansID>

<cbc:Note>振込手数料控除</cbc:Note>

</cac:PaymentTerms>

<cac:AllowanceCharge>

<cbc:ChargeIndicator>false</cbc:ChargeIndicator>

<cbc:AllowanceChargeReason>値引き</cbc:AllowanceChargeReason>

<cbc:Amount currencyID="JPY">700</cbc:Amount>

<cac:TaxCategory>

<cbc:ID>S</cbc:ID>

<cbc:Percent>10</cbc:Percent>

<cac:TaxScheme>

<cbc:ID>VAT</cbc:ID>

</cac:TaxScheme>

</cac:TaxCategory>

</cac:AllowanceCharge>

<cac:AllowanceCharge>

<cbc:ChargeIndicator>true</cbc:ChargeIndicator>

<cbc:AllowanceChargeReason>諸掛り</cbc:AllowanceChargeReason>

<cbc:Amount currencyID="JPY">17700</cbc:Amount>

<cac:TaxCategory>

<cbc:ID>S</cbc:ID>

<cbc:Percent>10</cbc:Percent>

<cac:TaxScheme>

<cbc:ID>VAT</cbc:ID>

</cac:TaxScheme>

</cac:TaxCategory>

</cac:AllowanceCharge>

<cac:TaxTotal>

<cbc:TaxAmount currencyID="JPY">12200</cbc:TaxAmount>

<cac:TaxSubtotal>

<cbc:TaxableAmount currencyID="JPY">122000</cbc:TaxableAmount>

<cbc:TaxAmount currencyID="JPY">12200</cbc:TaxAmount>

<cac:TaxCategory>

<cbc:ID>S</cbc:ID>

<cbc:Percent>10</cbc:Percent>

<cac:TaxScheme>

<cbc:ID>VAT</cbc:ID>

</cac:TaxScheme>

</cac:TaxCategory>

</cac:TaxSubtotal>

</cac:TaxTotal>

<cac:LegalMonetaryTotal>

<cbc:LineExtensionAmount currencyID="JPY">105000</cbc:LineExtensionAmount>

<cbc:TaxExclusiveAmount currencyID="JPY">122000</cbc:TaxExclusiveAmount>

<cbc:TaxInclusiveAmount currencyID="JPY">134200</cbc:TaxInclusiveAmount>

<cbc:AllowanceTotalAmount currencyID="JPY">700</cbc:AllowanceTotalAmount>

<cbc:ChargeTotalAmount currencyID="JPY">17700</cbc:ChargeTotalAmount>

<cbc:PayableAmount currencyID="JPY">134200</cbc:PayableAmount>

</cac:LegalMonetaryTotal>

<cac:InvoiceLine>

<cbc:ID>1</cbc:ID>

<cbc:InvoicedQuantity unitCode="XST">1000</cbc:InvoicedQuantity>

<cbc:LineExtensionAmount currencyID="JPY">25000</cbc:LineExtensionAmount>

<cac:AllowanceCharge>

<cbc:ChargeIndicator>false</cbc:ChargeIndicator>

<cbc:AllowanceChargeReason>値引き</cbc:AllowanceChargeReason>

<cbc:Amount currencyID="JPY">5000</cbc:Amount>

<cbc:BaseAmount currencyID="JPY">30000</cbc:BaseAmount>

</cac:AllowanceCharge>

<cac:Item>

<cbc:Name>原稿用紙(A4)</cbc:Name>

<cac:ClassifiedTaxCategory>

<cbc:ID>S</cbc:ID>

<cbc:Percent>10</cbc:Percent>

<cac:TaxScheme>

<cbc:ID>VAT</cbc:ID>

</cac:TaxScheme>

</cac:ClassifiedTaxCategory>

<cac:AdditionalItemProperty>

<cbc:Name>数量単位</cbc:Name>

<cbc:Value>枚</cbc:Value>

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EXAMPLE: XSLT output html

Diagram

Description automatically generated

Annex B  
(informative)  
  
Example of UBL Invoice

CEN/TS 16931-3-2 Annex B provides example files. This document also use this example as sample invoice document.

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</cac:PartyLegalEntity>

<cac:Contact>

<cbc:Name>Anthon Larsen</cbc:Name>

<cbc:Telephone>+3198989898</cbc:Telephone>

<cbc:ElectronicMail>Anthon@Selco.nl</cbc:ElectronicMail>

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</cac:PartyLegalEntity>

<cac:Contact>

<cbc:Name>John Hansen</cbc:Name>

<cbc:Telephone>+4598989898</cbc:Telephone>

<cbc:ElectronicMail>john.hansen@buyercompany.dk</cbc:ElectronicMail>

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Bibliography

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