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JP-PINT

Peppol international invoicing model

Specification — POAC

DRAFT

version 0.06

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# Introduction

## General

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

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

## Objective

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

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)

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 i

nvoice specifications in other countries and regions.

A screenshot of a computer

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1. Peppol international invoice

## Normative reference

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*

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)*

## Glossary of terms

**semantic data model**

structured set of logically interrelated information elements

[SOURCE: EN 16931-1,3.2]

**business term**

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

[SOURCE: EN 16931-1,3.6]

**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]

**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]

**invoicing domain**

a country or a region that share specific business and legal requirements

**shared business term**

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

**aligned business term**

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

**distinct business term**

business term that is added in specific invoicing domains

**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.

**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]

**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]

**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.]

**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

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.

1. Verbal forms for expressions

|  |  |
| --- | --- |
| 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 |

# Design

## Overview

### General

The Peppol International invoice is specified in three layers that enable interoperability while at same time provide flexibility to support specific requirements. **Figure 2** shows three layers for interoperability.

* Shared layer enables global interoperability.
* Aligned layer enables globally aligned support for domain specific requirements.
* Distinct layer enables non-aligned support for domain specific requirements.

A picture containing circle

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1. Three layers for interoperability

### Shared layer

The shared layer of the semantic data model is the key for interoperability. It is intended to enable exchange of invoices across invoicing domains in a way that they can be processed automatically by the receiver, although it does not necessarily support all the requirements of the sender. The main characteristics of the shared content are the following:

* It is defined and used in the same way in all invoicing domains.
  + It may neither be restricted nor extended.
* It applies common rules to the content which must be followed by all.
* It is enough for basic automation such as:
  + Reading data into ERP system.
  + Booking into accounts.
  + Order to invoice matching.

#### Shared business terms types

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

* + Invoice meta data
  + Information about the trading parties
  + Information about the items and prices.
  + The line and total amounts of the invoice.
  + References

### Aligned layer

The aligned layer of the semantic data model is defined in a generalized way that can then be specialized in each invoicing domain by restricting it definition. The main characteristics of the aligned content are:

* It is defined in general terms but is expected to be given a more specialized definition in different invoicing domains by being restricted.
* It can be understood in general terms by all domains.
* It contains no business rules, but rules can be added as part of its specialization.
* The generalized definition of the requirements is not aimed to support automation of processing although some automation may be achieved.
* Automation in processing can be achieved through the specialization of the aligned business term.
* Aligned business terms types.

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

* + Tax information.
  + Payment instructions.

### Distinct layer

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

* The distinct content may not necessarily be understood by a receiver in a different invoicing domain.
* Content that may require distinct business terms.
  + invoice domain specific legislation and practices.
  + sectoral legislation and practices.

## Comparison to EN 16931

### General

The EN 16931 eInvoicing standard has 3 main design components.

* Core invoice data model that defines a certain set of invoice business terms, their semantic definintions and rules.
* Core Invoice User Specification (CIUS). Allows restricting the semantics and rules of the core invoice business terms.
* Extension methodology. Allows extending the semantics and the rules of the core invoice business terms and, or to add business terms to the invoice.

The PINT is a modification on this design where the core invoice data model is divided into two parts. The shared part which may not be restricted or extened, and the aligned part that may be restricted but not extended. **Figure 3** shows comparison to EN 16931.

Diagram

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1. PINT and EN 16931

### Type of changes

The CIUS and Extension methodogies of the EN 16931 eInvoicing standard provide a list of the changes[[1]](#footnote-3) that can be made to the core business terms. **Table 2** shows these types of changes and how they apply to the PINT.

1. Types of changes

| **EN 16391 eInvoicing standard** | **Allowed in PINT** | | |
| --- | --- | --- | --- |
|  | **for shared** | **for aligned** | **as distinct** |
| **Changes allowed in a CUIS** |  |  |  |
| Mark a conditional business terms not to be used | no | yes | – |
| Make semantic definition of a business term narrower | no | yes | – |
| Add synonyms (in English or in other languages) | yes | yes | – |
| Add explanatory text to a business terms (e.g. on how it applies in specific use cases.) | yes | yes | – |
| Make a conditional business term a mandatory one (0..x – > 1..x) | no | yes | – |
| Decrease the number of repetitions allowed for a business term. (x..n – > x..1) | no | yes | – |
| Change semantic data type of a business term from string to some other data type (e.g. instead of giving a date as string it can be given as structured date) | no | yes | – |
| Remove one of multiple defined code lists allowed for a code element | no | yes | – |
| Mark some defined code values as not allowed | no | yes | – |
| Add new non-conflicting business rule for existing element(s) | no | yes | – |
| Make an existing business rule more restrictive | no | yes | – |
| Restrict text or byte array length | no | yes | – |
| Require a defined structured for values | no | yes | – |
| Restrict the number of allowed fraction digits | no | yes | – |
|  |  |  |  |
| **Changes allowed in an Extension** |  |  |  |
| Add new business terms | n/a | n/a | yes |
| Widen the semantic definition of a business term | no | no | – |
| Increase number of repetitions for a business term (x..1 – > x..n) | no | no | – |
| Add a new code list to a code element | no | no | – |
| Add codes to a defined code list | no | no | – |
| Remove an existing Business Rule | no | no | – |
| Make an existing business rule less restrictive | no | no | – |
| Increase element length | no | no | – |
| Change structure definition of values | no | no | – |
| Increase allowed fraction digits | no | no | – |

## Compliance

### General

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

* Compliance of the specialized implementation of the model.
* Compliance of the receiving and sending parties.
* Compliance of the document instance.

### Compliance of the specialized implementations.

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

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

### Compliance of sending and receiving party

* A sending party may claim compliance to the Peppol International model if they send invoices that comply with the rules of the Peppol International Invoice when applied without any specialized rules even if that document may at the same time comply with any set of specialized rules.
* A receiving party may only claim compliance to the Peppol international model if they accept all invoices that comply with the rules of the Peppol International Invoice when applied without any specialized rules. This means that they shall be able to receive any specialized implementation of the Peppol international model.

### Compliance of an invoice document instance

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

### Comparison to EN

The compliance to the EN 16931 eInvoicing standard is measured against the CIUS, in other words, a receiver who is able to receive an process a restricted version (CIUS) of the EN 16931 is compliant to the standard. In comparison the compliance of the PINT is measured against the shared layer without any restrictions.

# 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.

The following invoice model may be applied according to the design principles defined in section 2 of this document.

## Parties and roles

### Overview

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

Diagram

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1. Parties and roles

**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

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1. Parties and roles

### Parties

* 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

* 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

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

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

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

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

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

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

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

1. Standard invoice process

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

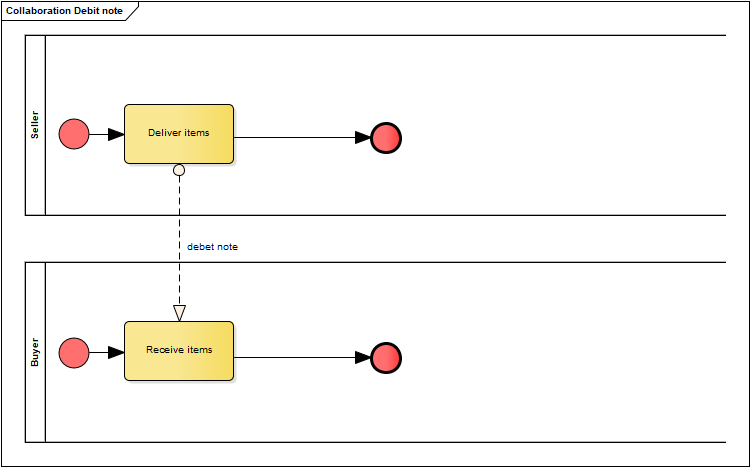
### General

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



1. Debit Note process

### Document used in this process

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.

## Summary invoicing process

### General

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 6** 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

1. Summary invoice

This profile covers the following invoice processes:

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. |

### Documents used in process.

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

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

1. 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.

1. 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 7** to **Figure 10** 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

**Figure 7** 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

1. Standard invoice

### Summerised invoce like Payment advice(1-A, 2-A)

**Figure 8** 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

1. Summerised invoce like Payment advice(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 UBL 2.1 Invoice schema.

1. Example semantic contents of Deliverly note (Debit 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 | 20XX-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 | 20XX-10-01 |  |  |  |  |  |
| ibt-074 | 3 | 0..1 | Invoicing period end date | 20XX-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 |

1. Example semantic contents of Deliverly note (Debit 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 | 20XX-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 | 20XX-10-29 |  |  |  |
| ibt-074 | 3 | 0..1 | Invoicing period end date | 20XX-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-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 statement (Pattern 1-A, 2-A) above.

1. Example semantic contents of statement (Pattern 1-A, 2-A)

TBD

### Summerised Invoice (Pattern 1-C)

**Figure 9** 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 should be done at Summerised invoice level.

A picture containing line chart

Description automatically generated

1. 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 UBL 2.1 Invoice schema.

1. Example semantic contents of Deliverly note (Debit 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 | 20XX-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 | 20XX-10-01 |  |  |  |
| ibt-074 | 3 | 0..1 | Invoicing period end date | 20XX-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 |

1. Example semantic contents of Deliverly note (Debit 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 | 20XX-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 | 20XX-10-29 |  |
| ibt-074 | 3 | 0..1 | Invoicing period end date | 20XX-10-29 |  |
| ibg-25 | 1 | 1..n | INVOICE LINE | | |
| 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.

1. 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 | 20XX-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 | 20XX-10-01 |  |  |  |  |  |  |
| ibt-074 | 3 | 0..1 | Invoicing period end date | 20XX-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 |  |  |  | 20XX-10-01 | 20XX-10-01 | 20XX-10-01 | 20XX-10-29 |
| ibt-135 | 3 | 0..1 | Invoice line period end date |  |  |  | 20XX-10-01 | 20XX-10-01 | 20XX-10-01 | 20XX-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.

1. Example semantic contents of statement (Pattern 1-C)

TBD

### Summerised Invoice (Pattern 2-C)

**Figure 10** 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 should be done at Summerised invoice level.

Graphical user interface

Description automatically generated with low confidence

1. 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 UBL 2.1 Invoice schema.

1. Example semantic contents of Deliverly note (Debit 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 | 20XX-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 | 20XX-10-01 |  |  |  |
| ibt-074 | 3 | 0..1 | Invoicing period end date | 20XX-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 |

1. Example semantic contents of Deliverly note (Debit 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 | 20XX-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 | 20XX-10-29 |  |
| ibt-074 | 3 | 0..1 | Invoicing period end date | 20XX-10-29 |  |
| ibg-25 | 1 | 1..n | INVOICE LINE | | |
| 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.

1. 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 | 20XX-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 | 20XX-10-01 |  |  |  |  |  |
| ibt-074 | 3 | 0..1 | Invoicing period end date | 20XX-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 |  |  |  | 20XX-10-01 | 20XX-10-01 | 20XX-10-29 |
| ibt-135 | 3 | 0..1 | Invoice line period end date |  |  |  | 20XX-10-01 | 20XX-10-01 | 20XX-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.

1. Example semantic contents of statement (Pattern 2-C)

TBD

## Payment advice (Statement)

## Negative invoices and credit notes (informative)

#### General

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 16** lists Example semantic contents of invoice to be corrected.

1. 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

<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

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 UBL 2.1 Invoice schema.

**Table 17** lists example semantic contents of credit note correcting the example invoice above.

1. 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

<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

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 18** lists Example semantic contents of negative invoice correcting the example invoice above.

1. 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

<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

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

### General

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 **13.4**.

### Open Peppol BIS version 3.0

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

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

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

# Semantic data model

## Introduction

This Clause describes the information elements, and groups of information elements, that

constitutes the semantic data model of the core elements of an electronic Invoice, as well as their

relationship and the business rules required to ensure the integrity and consistency in the data

provided in a compliant instance document (an individual Invoice) as specified in EN 16931-1.

The business rules defined in order to ensure the integrity and consistency in the data provided

in a compliant instance document can be found in 5.3.

The semantic data type assigned to individual information elements in the Peppol international invoice model to specify data format and metadata requirements that apply are detailed in 4.2.

A new semantic datatype Schema is added. A Schema datatype represents Schme identifier defined in **4.2.8**.

## Semantic datatype

### Overview

Semantic data type is used to bridge the gap between the semantic concepts expressed by the information elements defined in the semantic model and the technical implementation. The semantic data types define the allowed value domain for the content, and any additional information components (attributes) needed in order to ensure its precise interpretation.

The different semantic data types are described in the tables below, where various features such as attributes, format, and decimals as well as the basic type are defined for each semantic data type. They are based on ISO 15000-5:2014.

When used in an instance of an invoice, each data element will contain data. In the below tables this is identified as the “content”. Whenever a business term is used this term shall always have content and therefore the content is always mandatory.

### Primitive type

Semantic data type content may be of the following primitive types listed in Table 8 . These primitive types were taken from ISO 15000-5:2014, Annex A.

1. Primitive type definitions

|  |  |
| --- | --- |
| Primitive type | Definition |
| Binary | A set of finite-length sequences of binary digits. |
| Date | Time point representing a calendar day on a time scale consisting of an origin and a succession of calendar ISO 8601:2004. |
| Decimal | A subset of the real numbers, which can be represented by decimal numerals. |
| String | A finite sequence of characters. |

### Amount

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

**Table 20** lists semantic datatype Amount.

1. Amount

|  |  |  |  |
| --- | --- | --- | --- |
| Component | Use | Primitive Type | Example |
| Content | Mandatory | Decimal | 10000 |

NOTE: Amounts in JPY have no fraction digits.

### Unit Price Amount

A unit price amount states a numerical monetary amount value for data elements that contain item prices that may be multiplied by item quantities. The currency of the amount is defined as a separate business term.

**Table 21** lists semantic datatype Unit Price Amount.

1. Unit Price Amount

|  |  |  |  |
| --- | --- | --- | --- |
| Component | Use | Primitive Type | Example |
| Content | Mandatory | Decimal | 10000.1234 |

NOTE: Unit price amount does not set restrictions on number of decimals, as contrast to the Amount type

### Percentage

Percentage is given as fractions of a hundred (per cent) e.g. the value 34.78 % in percentage terms is given as 34.78.

**Table 22** lists semantic datatype Percentage.

1. Percentage

|  |  |  |  |
| --- | --- | --- | --- |
| Component | Use | Primitive Type | Example |
| Content | Mandatory | Decimal | 34.7812 |

NOTE: No restriction on number of decimals for percentages.

### Quantity

Quantity is used to state a number of units such as for items. The code for the Unit of Measure is defined as a separate business term.

**Table 23** lists semantic datatype Quantity.

1. Quantity

|  |  |  |  |
| --- | --- | --- | --- |
| Component | Use | Primitive Type | Example |
| Content | Mandatory | Decimal | 10000.1234 |

NOTE: No restriction on number of decimals for quantities.

### Code

Code is used to specify allowed values in elements as well as for lists of options. Code is different from Identifier in that allowed values have standardized meanings that can be known by the recipient.

**Table 24** lists semantic datatype Code.

1. Code

|  |  |  |  |
| --- | --- | --- | --- |
| Component | Use | Primitive Type | Example |
| Content | Mandatory | String | Abc123 |

NOTE: Codes shall be entered exactly as shown in the selected code list of the applicable syntax.

### Identifier

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

**Table 25** lists semantic datatype Identifier.

1. Identifier

|  |  |  |  |
| --- | --- | --- | --- |
| Component | Use | Primitive Type | Example |
| Content | Mandatory | String | abc:123-DEF |
| Scheme identifier | Conditional | String | GLN |
| Scheme version identifier | Conditional | String | 1.0 |

NOTE 1: The use of the attributes is specified for each information element.

NOTE 2: in Table

### Date

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

**Table 26** lists semantic datatype Date.

1. Date

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

NOTE: Dates shall not include timezone information.

### Time

Dates shall be in accordance to the “Complete representation of a local time in extended format” as specified by ISO 8601:2004 4.2.2.2, format hh:mm:ss.

**Table 27** lists semantic datatype Date.

1. Date

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

NOTE: Time shall not include timezone information.

### Document Reference

Document Reference Types are identifiers that were assigned to a document or document line by the Buyer, the Seller or by a third party.

**Table 28** lists semantic datatype Document Reference.

1. Document Reference

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

### Text

Text is the actual wording of anything written or printed. Line breaks in the text may be present, and any line breaks should be preserved and respected by the receiver’s system

**Table 29** lists semantic datatype Text.

1. Text

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

### Binary object

Binary object can be used to describe files which are transmitted together with the Invoice. The attachment functionality is not intended for of including a copy of the invoice in an image format (such as PDF). Attaching an invoice copy is not in compliance with this specification.

Attachments shall be transmitted together with the Invoice. The binary object has two supplementary components: a Mime Code, which specifies the Mime type of the attachment and a Filename that is provided by (or on behalf of) the sender of the invoice or credit note.

**Table 30** lists semantic datatype Binary object.

1. Binary object

|  |  |  |  |
| --- | --- | --- | --- |
| Component | Use | Primitive Type | Example |
| Content | Mandatory | Binary | QmFzZTY0IGNvbnRlbnQgZXhhbXBsZQ== |
| Mime Code | Mandatory | String | image/jpeg |
| Filename | Mandatory | String | drawing5.jpg |

A receiver of an invoice or credit note, shall accept and process attachments that are according to the code list [media-type]

## Legend

Each information element, as well as groups of information elements, that constitutes the semantic data model of the core elements of an electronic Invoice is described as a row in the table documented in 3.2.3 where the following information is provided:

| **ID** | **Level** | **Card.** | **BusinessTterm** | **Description** | **Semantic Datatype** | **Section** |
| --- | --- | --- | --- | --- | --- | --- |

**ID**: An identifier for the information element (ibt - Business Term) and group of information elements (ibg - Business terms Group). The identifiers are not necessarily consecutive or in sequence.

**Level**

Indicates on which level in the model the information element occurs:

— 1: The first level of the model;

— 2: The second level of the model. The information element (or the group of information elements) is part of a group of information elements which is defined at the first level of the model;

— 3: The third level of the model. The information element (or the group of information elements) is part of a group of information elements which is defined at the second level of the model;

— 4: The fourth level of the model. The information element is part of a group of information elements which is defined at the third level of the model.

**Card**

Cardinality. Also known as multiplicity is used to indicate if an information element (or group of information elements) is mandatory or conditional, and if it is repeatable. The cardinality shall always be analysed in the context of where the information element is used. Example: the Payee Name is mandatory in the core invoice model, but only when a Payee is stated and is relevant.

The following cardinalities exist:

— 1..1: Mandatory, minimum 1 occurrence and maximum 1 occurrence of the information element (or group of information elements) shall be present in any compliant instance document;

— 1..n: Mandatory and repeatable, minimum 1 occurrence and unbounded upper maximum occurrences of the information element (or group of information elements) shall be present in any compliant instance document;

— 0..1: Conditional, minimum 0 occurrences and maximum 1 occurrence of the information element (or group of information elements) may be present in any compliant instance document; it's use depends on business rules stated as well as the regulatory, commercial and contractual conditions that applies to the business transaction;

— 0..n: Conditional and repeatable, minimum 0 occurrences and unbounded upper maximum occurrences of the information element (or group of information elements) may be present in any compliant instance document; it's use depends on business rules stated as well as the regulatory, commercial and contractual conditions that applies to the business transaction.Business Term: The name of the information element used in the core invoice model or the name of a coherent group of related information elements, provided to give logical meaning.

**Description**

A description of the semantic meaning of the information element.

**Semantic datatype**

The data format that applies to the information element (see **4.2**). There are some data elements with semantic datatype Schema, which correspond to Schema identifier in 4.2.8.

**Section**

layer that enable interoperability is specified in **2.1**.

## The semantic model

**Table 31** lists semantic model.

1. Semantic model

| **ID** | **Level** | **Card.** | **BusinessTterm** | **Description** | **Semantic Datatype** | **Section** |
| --- | --- | --- | --- | --- | --- | --- |
| ibt-001 | 1 | 1..1 | Invoice number | A unique identification of the Invoice. | Identifier | Shared |
| ibt-002 | 1 | 1..1 | Invoice issue date | The date when the Invoice was issued. | Date | Shared |
| ibt-168 | 1 | 0..1 | Invoice issue time | The time of day when an invoice was issued | Time | Shared |
| ibt-003 | 1 | 1..1 | Invoice type code | A code specifying the functional type of the Invoice. | Code | Shared |
| ibt-005 | 1 | 1..1 | Invoice currency code | The currency in which all Invoice amounts are given, except for the Total TAX amount in accounting currency. | Code | Shared |
| ibt-006 | 1 | 0..1 | Tax accounting currency | The currency used for TAX accounting and reporting purposes as accepted or required in the country of the Seller. | Code | Aligned |
| ibt-007 | 1 | 0..1 | TAX point date | The date when the TAX becomes accountable for the Seller and for the Buyer in so far as that date can be determined and differs from the date of issue of the invoice, according to the TAX directive. | Date | Aligned |
| ibt-008 | 1 | 0..1 | TAX point date code | The code of the date when the TAX becomes accountable for the Seller and for the Buyer. | Code | Aligned |
| ibt-009 | 1 | 0..1 | Payment due date | The date when the payment is due. | Date | Shared |
| ibt-010 | 1 | 0..1 | Buyer reference | An identifier assigned by the Buyer used for internal routing purposes. | Text | Shared |
| ibt-011 | 1 | 0..1 | Project reference | The identification of the project the invoice refers to | Document Reference | Shared |
| ibt-012 | 1 | 0..1 | Contract reference | The identification of a contract. | Document Reference | Shared |
| ibt-013 | 1 | 0..1 | Purchase order reference | An identifier of a referenced purchase order, issued by the Buyer. | Document Reference | Shared |
| ibt-014 | 1 | 0..1 | Sales order reference | An identifier of a referenced sales order issued by the Seller. | Document Reference | Shared |
| ibt-015 | 1 | 0..1 | Receiving advice reference | An identifier of a referenced receiving advice. | Document Reference | Shared |
| ibt-016 | 1 | 0..n | Despatch advice reference | An identifier of a referenced despatch advice. | Document Reference | Aligned |
| ibt-017 | 1 | 0..1 | Tender or lot reference | The identification of the call for tender or lot the invoice relates to. | Document Reference | Shared |
| ibt-018 | 1 | 0..1 | Invoiced object identifier | An identifier for an object on which the invoice is based, given by the Seller. | Identifier | Shared |
| ibt-018-1 | 2 | 0..1 | The identification scheme identifier of the Invoiced object identifier | If it may be not clear for the receiver what scheme is used for the identifier, a conditional scheme identifier should be used that shall be chosen from the UNTDID 1153 code list [6] entries. | Scheme | Shared |
| ibt-019 | 1 | 0..1 | Buyer accounting reference | A textual value that specifies where to book the relevant data into the Buyer's financial accounts. | Text | Shared |
| ibg-33 | 1 | 0..n | INVOICE TERMS | Information about the terms that apply to the settlement of the invoice amount. | Group | Aligned |
| ibt-020 | 2 | 0..1 | Payment terms | A textual description of the payment terms that apply to the amount due for payment (Including description of possible penalties). | Text | Shared |
| ibt-187 | 2 | 0..1 | Terms payment instructions ID | The payment instructions that apply to these payment terms. | Identifier | Aligned |
| ibt-176 | 2 | 0..1 | Terms amount | The payment amount that these terms apply to. | Amount | Aligned |
| ibt-177 | 2 | 0..1 | Terms installment due date | The date before end of which the terms amount shall be settled. | Date | Aligned |
| ibg-01 | 1 | 0..n | INVOICE NOTE | A group of business terms providing textual notes that are relevant for the invoice, together with an indication of the note subject. | Business term Group |  |
| ibt-021 | 2 | 0..1 | Invoice note subject code | The subject of the textual note in EN ibt-22. | Text | Shared |
| ibt-022 | 2 | 0..1 | Invoice note | A textual note that gives unstructured information that is relevant to the Invoice as a whole. | Text | Shared |
| ibg-02 | 1 | 1..1 | PROCESS CONTROL | A group of business terms providing information on the business process and rules applicable to the Invoice document. | Business term Group |  |
| ibt-023 | 2 | 0..1 | Business process type (Profile ID) | Identifies the business process context in which the transaction appears, to enable the Buyer to process the Invoice in an appropriate way. | Text | Shared |
| ibt-024 | 2 | 1..1 | Specification identifier (Customization ID) | An identification of the specification containing the total set of rules regarding semantic content, cardinalities and business rules to which the data contained in the instance document conforms. | Identifier | Shared |
| ibg-03 | 1 | 0..n | PRECEDING INVOICE REFERENCE | A group of business terms providing information on one or more preceding Invoices. | Business term Group |  |
| ibt-025 | 2 | 1..1 | Preceding Invoice reference | The identification of an Invoice that was previously sent by the Seller. | Document Reference | Shared |
| ibt-026 | 2 | 0..1 | Preceding Invoice issue date | The date when the Preceding Invoice was issued. | Date | Shared |
| ibg-04 | 1 |  | SELLER | A group of business terms providing information about the Seller. | Business term Group |  |
| ibt-027 | 2 | 1..1 | Seller name | The full formal name by which the Seller is registered in the national registry of legal entities or as a Taxable person or otherwise trades as a person or persons. | Text | Shared |
| ibt-028 | 2 | 0..1 | Seller trading name | A name by which the Seller is known, other than Seller name (also known as Business name). | Text | Shared |
| ibt-029 | 2 | 0..n | Seller identifier | An identification of the Seller. | Identifier | Shared |
| ibt-090 | 3 | 0..1 | Bank assigned creditor identifier | Unique banking reference identifier of the Payee or Seller assigned by the Payee or Seller bank. | Identifier | Aligned |
| ibt-029-1 | 3 | 0..1 | Scheme identifier | If used, the identification scheme identifier shall be chosen from the entries of the list published by the ISO/IEC 6523 maintenance agency. | Scheme | Shared |
| ibt-090-1 | 4 | 0..1 | Scheme identifier | If used, the identification scheme identifier shall be chosen from the entries of the list published by the ISO/IEC 6523 maintenance agency. | Scheme | Shared |
| ibt-030 | 2 | 0..1 | Seller legal registration identifier | An identifier issued by an official registrar that identifies the Seller as a legal entity or person. | Identifier | Shared |
| ibt-030-1 | 3 | 0..1 | Scheme identifier | If used, the identification scheme shall be chosen from the entries of the list published by the ISO/IEC 6523 maintenance agency. | Scheme | Shared |
| ibt-031 | 2 | 0..1 | Seller TAX identifier | The Seller's TAX identifier (also known as Seller TAX identification number). | Identifier | Aligned |
| ibt-032 | 2 | 0..1 | Seller TAX registration identifier | The local identification (defined by the Seller’s address) of the Seller for tax purposes or a reference that enables the Seller to state his registered tax status. | Identifier | Aligned |
| ibt-032-1 | 2 | 0..1 | Tax Scheme | A code indicating the type of tax | Scheme |  |
| ibt-033 | 2 | 0..1 | Seller additional legal information | Additional legal information relevant for the Seller. | Text | Shared |
| ibt-034 | 2 | 0..1 | Seller electronic address | Identifies the Seller's electronic address to which the application level response to the invoice may be delivered. | Identifier | Shared |
| ibt-034-1 | 3 | 1..1 | Scheme identifier | The scheme identifier shall be chosen from a list to be maintained by the Connecting Europe Facility. | Scheme | Shared |
| ibg-05 | 2 | 1..1 | SELLER POSTAL ADDRESS | A group of business terms providing information about the address of the Seller. | Business term Group |  |
| ibt-035 | 3 | 0..1 | Seller address line 1 | The main address line in an address. | Text | Shared |
| ibt-036 | 3 | 0..1 | Seller address line 2 | An additional address line in an address that can be used to give further details supplementing the main line. | Text | Shared |
| ibt-162 | 3 | 0..1 | Seller address line 3 | An additional address line in an address that can be used to give further details supplementing the main line. | Text | Shared |
| ibt-037 | 3 | 0..1 | Seller city | The common name of the city, town or village, where the Seller address is located. | Text | Shared |
| ibt-038 | 3 | 0..1 | Seller post code | The identifier for an addressable group of properties according to the relevant postal service. | Text | Shared |
| ibt-039 | 3 | 0..1 | Seller country subdivision | The subdivision of a country. | Text | Shared |
| ibt-040 | 3 | 1..1 | Seller country code | A code that identifies the country. | Code | Shared |
| ibg-06 | 2 | 0..1 | SELLER CONTACT | A group of business terms providing contact information about the Seller. | Business term Group |  |
| ibt-041 | 3 | 0..1 | Seller contact point | A contact point for a legal entity or person. | Text | Shared |
| ibt-042 | 3 | 0..1 | Seller contact telephone number | A phone number for the contact point. | Text | Shared |
| ibt-043 | 3 | 0..1 | Seller contact email address | An e-mail address for the contact point. | Text | Shared |
| ibg-07 | 1 | 1..1 | BUYER | A group of business terms providing information about the Buyer. | Business term Group |  |
| ibt-044 | 2 | 1..1 | Buyer name | The full name of the Buyer. | Text | Shared |
| ibt-045 | 2 | 0..1 | Buyer trading name | A name by which the Buyer is known, other than Buyer name (also known as Business name). | Text | Shared |
| ibt-046 | 2 | 0..n | Buyer identifier | An identifier of the Buyer. | Identifier | Shared |
| ibt-046-1 | 3 | 0..1 | Scheme identifier | If used, the identification scheme shall be chosen from the entries of the list published by the ISO/IEC 6523 maintenance agency. | Scheme | Shared |
| ibt-047 | 2 | 0..1 | Buyer legal registration identifier | An identifier issued by an official registrar that identifies the Buyer as a legal entity or person. | Identifier | Shared |
| ibt-047-1 | 3 | 0..1 | Scheme identifier | If used, the identification scheme shall be chosen from the entries of the list published by the ISO/IEC 6523 maintenance agency. | Scheme | Shared |
| ibt-048 | 2 | 0..1 | Buyer TAX identifier | The Buyer's TAX identifier (also known as Buyer TAX identification number). | Identifier | Aligned |
| ibt-048-1 | 3 | 0..1 | Tax Scheme | A code indicating the type of tax | Scheme |  |
| ibt-049 | 2 | 0..1 | Buyer electronic address | Identifies the Buyer's electronic address to which the invoice is delivered. | Identifier | Shared |
| ibt-049-1 | 3 | 1..1 | Scheme identifier | The scheme identifier shall be chosen from a list to be maintained by the Connecting Europe Facility. | Scheme | Shared |
| ibg-08 | 2 | 1..1 | BUYER POSTAL ADDRESS | A group of business terms providing information about the postal address for the Buyer. | Business term Group |  |
| ibt-050 | 3 | 0..1 | Buyer address line 1 | The main address line in an address. | Text | Shared |
| ibt-051 | 3 | 0..1 | Buyer address line 2 | An additional address line in an address that can be used to give further details supplementing the main line. | Text | Shared |
| ibt-163 | 3 | 0..1 | Buyer address line 3 | An additional address line in an address that can be used to give further details supplementing the main line. | Text | Shared |
| ibt-052 | 3 | 0..1 | Buyer city | The common name of the city, town or village, where the Buyer's address is located. | Text | Shared |
| ibt-053 | 3 | 0..1 | Buyer post code | The identifier for an addressable group of properties according to the relevant postal service. | Text | Shared |
| ibt-054 | 3 | 0..1 | Buyer country subdivision | The subdivision of a country. | Text | Shared |
| ibt-055 | 3 | 1..1 | Buyer country code | A code that identifies the country. | Code | Shared |
| ibg-09 | 2 | 0..1 | BUYER CONTACT | A group of business terms providing contact information relevant for the Buyer. | Business term Group |  |
| ibt-056 | 3 | 0..1 | Buyer contact point | A contact point for a legal entity or person. | Text | Shared |
| ibt-057 | 3 | 0..1 | Buyer contact telephone number | A phone number for the contact point. | Text | Shared |
| ibt-058 | 3 | 0..1 | Buyer contact email address | An e-mail address for the contact point. | Text | Shared |
| ibg-10 | 1 | 0..1 | PAYEE | A group of business terms providing information about the Payee, i.e. the role that receives the payment. | Business term Group |  |
| ibt-059 | 2 | 1..1 | Payee name | The name of the Payee. | Text | Shared |
| ibt-060 | 2 | 0..1 | Payee identifier | An identifier for the Payee. | Identifier | Shared |
| ibt-060-1 | 3 | 0..1 | Scheme identifier | If used, the identification scheme shall be chosen from the entries of the list published by the ISO/IEC 6523 maintenance agency. | Scheme | Shared |
| ibt-061 | 2 | 0..1 | Payee legal registration identifier | An identifier issued by an official registrar that identifies the Payee as a legal entity or person. | Identifier | Shared |
| ibt-061-1 | 3 | 0..1 | Scheme identifier | If used, the identification scheme shall be chosen from the entries of the list published by the ISO/IEC 6523 maintenance agency. | Scheme | Shared |
| ibg-11 | 1 | 0..1 | SELLER TAX REPRESENTATIVE PARTY | A group of business terms providing information about the Seller's tax representative. | Business term Group |  |
| ibt-062 | 2 | 1..1 | Seller tax representative name | The full name of the Seller's tax representative party. | Text | Aligned |
| ibt-063 | 2 | 1..1 | Seller tax representative TAX identifier | The TAX identifier of the Seller's tax representative party. | Identifier | Aligned |
| ibt-063-1 | 2 | 0..1 | Tax Scheme | A code indicating the type of tax | Scheme |  |
| ibg-12 | 2 | 1..1 | SELLER TAX REPRESENTATIVE POSTAL ADDRESS | A group of business terms providing information about the postal address for the tax representative party. | Business term Group |  |
| ibt-064 | 3 | 0..1 | Tax representative address line 1 | The main address line in an address. | Text | Shared |
| ibt-065 | 3 | 0..1 | Tax representative address line 2 | An additional address line in an address that can be used to give further details supplementing the main line. | Text | Shared |
| ibt-164 | 3 | 0..1 | Tax representative address line 3 | An additional address line in an address that can be used to give further details supplementing the main line. | Text | Shared |
| ibt-066 | 3 | 0..1 | Tax representative city | The common name of the city, town or village, where the tax representative address is located. | Text | Shared |
| ibt-067 | 3 | 0..1 | Tax representative post code | The identifier for an addressable group of properties according to the relevant postal service. | Text | Shared |
| ibt-068 | 3 | 0..1 | Tax representative country subdivision | The subdivision of a country. | Text | Shared |
| ibt-069 | 3 | 1..1 | Tax representative country code | A code that identifies the country. | Code | Shared |
| ibg-13 | 1 | 0..1 | DELIVERY INFORMATION | A group of business terms providing information about where and when the goods and services invoiced are delivered. | Business term Group |  |
| ibt-070 | 2 | 0..1 | Deliver to party name | The name of the party to which the goods and services are delivered. | Text | Shared |
| ibt-071 | 2 | 0..1 | Deliver to location identifier | An identifier for the location at which the goods and services are delivered. | Identifier | Shared |
| ibt-071-1 | 3 | 0..1 | Scheme identifier | If used, the identification scheme shall be chosen from the entries of the list published by the ISO/IEC 6523 maintenance agency. | Scheme | Shared |
| ibt-072 | 2 | 0..1 | Actual delivery date | the date on which the supply of goods or services was made or completed. | Date | Shared |
| ibg-14 | 2 | 0..1 | INVOICING PERIOD | A group of business terms providing information on the invoice period. | Business term Group |  |
| ibt-073 | 3 | 0..1 | Invoicing period start date | The date when the Invoice period starts. | Date | Shared |
| ibt-074 | 3 | 0..1 | Invoicing period end date | The date when the Invoice period ends. | Date | Shared |
| ibg-15 | 2 | 0..1 | DELIVER TO ADDRESS | A group of business terms providing information about the address to which goods and services invoiced were or are delivered. | Business term Group |  |
| ibt-075 | 3 | 0..1 | Deliver to address line 1 | The main address line in an address. | Text | Shared |
| ibt-076 | 3 | 0..1 | Deliver to address line 2 | An additional address line in an address that can be used to give further details supplementing the main line. | Text | Shared |
| ibt-165 | 3 | 0..1 | Deliver to address line 3 | An additional address line in an address that can be used to give further details supplementing the main line. | Text | Shared |
| ibt-077 | 3 | 0..1 | Deliver to city | The common name of the city, town or village, where the deliver to address is located. | Text | Shared |
| ibt-078 | 3 | 0..1 | Deliver to post code | The identifier for an addressable group of properties according to the relevant postal service. | Text | Shared |
| ibt-079 | 3 | 0..1 | Deliver to country subdivision | The subdivision of a country. | Text | Shared |
| ibt-080 | 3 | 1..1 | Deliver to country code | A code that identifies the country. | Code | Shared |
| ibg-16 | 1 | 0..n | PAYMENT INSTRUCTIONS | A group of business terms providing information about the payment. | Business term Group |  |
| ibt-178 | 2 | 0..1 | Payment Instructions ID | An identifier for the payment instructions. | Identifier | Aligned |
| ibt-081 | 2 | 1..1 | Payment means type code | The means, expressed as code, for how a payment is expected to be or has been settled. | Code | Aligned |
| ibt-082 | 2 | 0..1 | Payment means text | The means, expressed as text, for how a payment is expected to be or has been settled. | Text | Shared |
| ibt-083 | 2 | 0..n | Remittance information | A textual value used for payment routing or to establish a link between the payment and the Invoice. | Text | Aligned |
| ibt-083-1 | 3 | 0..1 | Scheme identifier | The identification of the identification scheme. As example ABA | Code | Aligned |
| ibg-17 | 2 | 0..n | CREDIT TRANSFER | A group of business terms to specify credit transfer payments. | Business term Group |  |
| ibt-084 | 3 | 1..1 | Payment account identifier | A unique identifier of the financial payment account, at a payment service provider, to which payment should be made. | Identifier | Shared |
| ibt-084-1 | 3 | 0..1 | Scheme identifier | The identification of the identification scheme. As example IBAN | Code | Aligned |
| ibt-085 | 3 | 0..1 | Payment account name | The name of the payment account, at a payment service provider, to which payment should be made. | Text | Shared |
| ibt-086 | 3 | 0..1 | Payment service provider identifier | An identifier for the payment service provider where a payment account is located. | Identifier | Shared |
| ibg-34 | 3 | 0..1 | PAYMENT ACCOUNT ADDRESS | The address of the financial institution or its branch that holds the payment account. | Business term Group |  |
| ibt-169 | 4 | 0..1 | Account address line 1 | The main address line in an address. | Text | Aligned |
| ibt-170 | 4 | 0..1 | Account address line 2 | An additional address line in an address that can be used to give further details supplementing the main line. | Text | Aligned |
| ibt-171 | 4 | 0..1 | Account city | The common name of the city, town or village, where the account address is located. | Text | Aligned |
| ibt-172 | 4 | 0..1 | Account post code | The identifier for an addressable group of properties according to the relevant postal service. | Text | Aligned |
| ibt-173 | 4 | 0..1 | Account country subdivision | The subdivision of a country. | Text | Aligned |
| ibt-174 | 4 | 0..1 | Account address line 3 | An additional address line in an address that can be used to give further details supplementing the main line. | Text | Aligned |
| ibt-175 | 4 | 0..1 | Account country code | A code that identifies the country. | Code | Aligned |
| ibg-18 | 2 | 0..1 | PAYMENT CARD INFORMATION | A group of business terms providing information about card used for payment contemporaneous with invoice issuance. | Business term Group |  |
| ibt-087 | 3 | 1..1 | Payment card primary account number | The Primary Account Number (PAN) of the card used for payment. | Text | Shared |
| ibt-088 | 3 | 0..1 | Payment card holder name | The name of the payment card holder. | Text | Shared |
| ibg-19 | 2 | 0..1 | DIRECT DEBIT | A group of business terms to specify a direct debit. | Business term Group |  |
| ibt-089 | 3 | 0..1 | Mandate reference identifier | Unique identifier assigned by the Payee for referencing the direct debit mandate. | Identifier | Shared |
| ibt-091 | 3 | 0..1 | Debited account identifier | The account to be debited by the direct debit. | Identifier | Shared |
| ibg-35 | 1 | 0..n | PAID AMOUNTS | The amount of the payment in the invoice currency. | Business term Group |  |
| ibt-179 | 2 | 0..1 | Payment identifier | An identifier that references the payment, such as bank transfer identifier. | Identifier | Aligned |
| ibt-180 | 2 | 1..1 | Paid amount | The amount of the payment in the invoice currency. | Amount | Aligned |
| ibt-181 | 2 | 0..1 | The date when the paid amount is debited to the invoice | The date when the prepaid amount was received by the seller. | Date | Aligned |
| ibt-182 | 2 | 0..1 | Payment type | The type of the the payment. | Code | Aligned |
| ibg-20 | 1 | 0..n | DOCUMENT LEVEL ALLOWANCES | A group of business terms providing information about allowances applicable to the Invoice as a whole. | Business term Group |  |
| ibt-092 | 2 | 1..1 | Document level allowance amount | The amount of an allowance, without TAX. | Amount | Shared |
| ibt-093 | 2 | 0..1 | Document level allowance base amount | The base amount that may be used, in conjunction with the document level allowance percentage, to calculate the document level allowance amount. | Amount | Shared |
| ibt-094 | 2 | 0..1 | Document level allowance percentage | The percentage that may be used, in conjunction with the document level allowance base amount, to calculate the document level allowance amount. | Percent | Shared |
| ibt-095 | 2 | 1..1 | Document level allowance TAX category code | A coded identification of what TAX category applies to the document level allowance. | Code | Aligned |
| ibt-096 | 2 | 0..1 | Document level allowance TAX rate | The TAX rate, represented as percentage that applies to the document level allowance. | Percent | Aligned |
| ibt-096-1 | 3 | 0..1 | Tax Scheme | A code indicating the type of tax | Scheme |  |
| ibt-097 | 2 | 0..1 | Document level allowance reason | The reason for the document level allowance, expressed as text. | Text | Shared |
| ibt-098 | 2 | 0..1 | Document level allowance reason code | The reason for the document level allowance, expressed as a code. | Code | Shared |
| ibg-21 | 1 | 0..n | DOCUMENT LEVEL CHARGES | A group of business terms providing information about charges and taxes other than TAX, applicable to the Invoice as a whole. | Business term Group |  |
| ibt-099 | 2 | 1..1 | Document level charge amount | The amount of a charge, without TAX. | Amount | Shared |
| ibt-100 | 2 | 0..1 | Document level charge base amount | The base amount that may be used, in conjunction with the document level charge percentage, to calculate the document level charge amount. | Amount | Shared |
| ibt-101 | 2 | 0..1 | Document level charge percentage | The percentage that may be used, in conjunction with the document level charge base amount, to calculate the document level charge amount. | Percent | Shared |
| ibt-102 | 2 | 1..1 | Document level charge TAX category code | A coded identification of what TAX category applies to the document level charge. | Code | Aligned |
| ibt-103 | 2 | 0..1 | Document level charge TAX rate | The TAX rate, represented as percentage that applies to the document level charge. | Percent | Aligned |
| ibt-103-1 | 3 | 0..1 | Tax Scheme | A code indicating the type of tax | Scheme |  |
| ibt-104 | 2 | 0..1 | Document level charge reason | The reason for the document level charge, expressed as text. | Text | Shared |
| ibt-105 | 2 | 0..1 | Document level charge reason code | The reason for the document level charge, expressed as a code. | Code | Shared |
| ibg-22 | 1 | 1..1 | DOCUMENT TOTALS | A group of business terms providing the monetary totals for the Invoice. | Business term Group |  |
| ibt-106 | 2 | 1..1 | Sum of Invoice line net amount | Sum of all Invoice line net amounts in the Invoice. | Amount | Shared |
| ibt-107 | 2 | 0..1 | Sum of allowances on document level | Sum of all allowances on document level in the Invoice. | Amount | Shared |
| ibt-108 | 2 | 0..1 | Sum of charges on document level | Sum of all charges on document level in the Invoice. | Amount | Shared |
| ibt-109 | 2 | 1..1 | Invoice total amount without TAX | The total amount of the Invoice without TAX. | Amount | Shared |
| ibt-110 | 2 | 0..1 | Invoice total TAX amount | The total TAX amount for the Invoice. | Amount | Shared |
| ibt-111 | 2 | 0..1 | Invoice total TAX amount in accounting currency | The TAX total amount expressed in the accounting currency accepted or required in the country of the Seller. | Amount | Aligned |
| ibt-112 | 2 | 1..1 | Invoice total amount with TAX | The total amount of the Invoice with tax. | Amount | Shared |
| ibt-113 | 2 | 0..1 | Paid amount | The sum of amounts which have been paid in advance. | Amount | Shared |
| ibt-114 | 2 | 0..1 | Rounding amount | The amount to be added to the invoice total to round the amount to be paid. | Amount | Shared |
| ibt-115 | 2 | 1..1 | Amount due for payment | The outstanding amount that is requested to be paid. | Amount | Shared |
| ibg-23 | 1 | 1..n | TAX BREAKDOWN | A group of business terms providing information about TAX breakdown by different categories, rates and exemption reasons | Business term Group |  |
| ibt-116 | 2 | 1..1 | TAX category taxable amount | Sum of all taxable amounts subject to a specific TAX category code and TAX category rate (if the TAX category rate is applicable). | Amount | Aligned |
| ibt-117 | 2 | 1..1 | TAX category tax amount | The total TAX amount for a given TAX category. | Amount | Aligned |
| ibt-118 | 2 | 1..1 | TAX category code | Coded identification of a TAX category. | Code | Aligned |
| ibt-118-1 | 3 | 0..1 | Tax Scheme | A code indicating the type of tax | Scheme |  |
| ibt-119 | 2 | 0..1 | TAX category rate | The TAX rate, represented as percentage that applies for the relevant TAX category. | Percent | Aligned |
| ibt-120 | 2 | 0..1 | TAX exemption reason text | A textual statement of the reason why the amount is exempted from TAX or why no TAX is being charged | Text | Aligned |
| ibt-121 | 2 | 0..1 | TAX exemption reason code | A coded statement of the reason for why the amount is exempted from TAX. | Code | Aligned |
| ibg-24 | 1 | 0..n | ADDITIONAL SUPPORTING DOCUMENTS | A group of business terms providing information about additional supporting documents substantiating the claims made in the Invoice. | Business term Group |  |
| ibt-122 | 2 | 1..1 | Supporting document reference | An identifier of the supporting document. | Document Reference | Shared |
| ibt-123 | 2 | 0..1 | Supporting document description | A description of the supporting document. | Text | Shared |
| ibt-124 | 2 | 0..1 | External document location | The URL (Uniform Resource Locator) that identifies where the external document is located. | Text | Shared |
| ibt-125 | 2 | 0..1 | Attached document | An attached document embedded as binary object or sent together with the invoice. | Binary Objects | Shared |
| ibt-125-1 | 3 | 1..1 | Attached document Mime code | Allowed mime codes:\n- application/pdf\n- image/png\n- image/jpeg\n- text/csv\n- application/vnd.openxmlformats-officedocument.spreadsheetml.sheet\n- application/vnd.oasis.opendocument. spreadsheet | Scheme | Aligned |
| ibt-125-2 | 3 | 1..1 | Attached document Filename | File name | Scheme | Shared |
| ibg-25 | 1 | 1..n | INVOICE LINE | A group of business terms providing information on individual Invoice lines. | Business term Group |  |
| ibt-126 | 2 | 1..1 | Invoice line identifier | A unique identifier for the individual line within the Invoice. | Identifier | Shared |
| ibt-127 | 2 | 0..1 | Invoice line note | A textual note that gives unstructured information that is relevant to the Invoice line. | Text | Shared |
| ibt-128 | 2 | 0..1 | Invoice line object identifier | An identifier for an object on which the invoice line is based, given by the Seller. | Identifier | Shared |
| ibt-128-1 | 3 | 0..1 | Scheme identifier | If it may be not clear for the receiver what scheme is used for the identifier, a conditional scheme identifier should be used that shall be chosen from the UNTDID 1153 code list [6] entries. | Scheme | Shared |
| ibt-188 | 2 | 0..1 | Invoice line document identifier | An identifiers for a document that the invoice line referes to. | Document Reference | Aligned |
| ibt-189 | 2 | 0..1 | Document type code | A code that qualifies the type of the document that is referenced. | Code | Aligned |
| ibt-129 | 2 | 1..1 | Invoiced quantity | The quantity of items (goods or services) that is charged in the Invoice line. | Quantity | Shared |
| ibt-130 | 2 | 1..1 | Invoiced quantity unit of measure code | The unit of measure that applies to the invoiced quantity. | Code | Shared |
| ibt-131 | 2 | 1..1 | Invoice line net amount | The total amount of the Invoice line. | Amount | Shared |
| ibt-132 | 2 | 0..1 | Referenced purchase order line reference | An identifier for a referenced line within a purchase order, issued by the Buyer. | Document Reference | Shared |
| ibt-183 | 2 | 0..1 | Order reference | An identifier for a referenced purchase order, issued by the Buyer. | Document Reference | Aligned |
| ibt-184 | 2 | 0..1 | Despatch advice reference | An identifier for a referenced despatch advice. | Document Reference | Aligned |
| ibt-133 | 2 | 0..1 | Invoice line Buyer accounting reference | A textual value that specifies where to book the relevant data into the Buyer's financial accounts. | Text | Shared |
| ibg-26 | 2 | 0..1 | INVOICE LINE PERIOD | A group of business terms providing information about the period relevant for the Invoice line. | Business term Group |  |
| ibt-134 | 3 | 0..1 | Invoice line period start date | The date when the Invoice period for this Invoice line starts. | Date | Shared |
| ibt-135 | 3 | 0..1 | Invoice line period end date | The date when the Invoice period for this Invoice line ends. | Date | Shared |
| ibg-27 | 2 | 0..n | INVOICE LINE ALLOWANCES | A group of business terms providing information about allowances applicable to the individual Invoice line. | Business term Group |  |
| ibt-136 | 3 | 1..1 | Invoice line allowance amount | The amount of an allowance, without TAX. | Amount | Shared |
| ibt-137 | 3 | 0..1 | Invoice line allowance base amount | The base amount that may be used, in conjunction with the Invoice line allowance percentage, to calculate the Invoice line allowance amount. | Amount | Shared |
| ibt-138 | 3 | 0..1 | Invoice line allowance percentage | The percentage that may be used, in conjunction with the Invoice line allowance base amount, to calculate the Invoice line allowance amount. | Percent | Shared |
| ibt-139 | 3 | 0..1 | Invoice line allowance reason | The reason for the Invoice line allowance, expressed as text. | Text | Shared |
| ibt-140 | 3 | 0..1 | Invoice line allowance reason code | The reason for the Invoice line allowance, expressed as a code. | Code | Shared |
| ibg-28 | 2 | 0..n | INVOICE LINE CHARGES | A group of business terms providing information about charges and taxes other than TAX applicable to the individual Invoice line. | Business term Group |  |
| ibt-141 | 3 | 1..1 | Invoice line charge amount | The amount of a charge, without TAX. | Amount | Shared |
| ibt-142 | 3 | 0..1 | Invoice line charge base amount | The base amount that may be used, in conjunction with the Invoice line charge percentage, to calculate the Invoice line charge amount. | Amount | Shared |
| ibt-143 | 3 | 0..1 | Invoice line charge percentage | The percentage that may be used, in conjunction with the Invoice line charge base amount, to calculate the Invoice line charge amount. | Percent | Shared |
| ibt-144 | 3 | 0..1 | Invoice line charge reason | The reason for the Invoice line charge, expressed as text. | Text | Shared |
| ibt-145 | 3 | 0..1 | Invoice line charge reason code | The reason for the Invoice line charge, expressed as a code. | Code | Shared |
| ibg-29 | 2 | 1..1 | PRICE DETAILS | A group of business terms providing information about the price applied for the goods and services invoiced on the Invoice line. | Business term Group |  |
| ibt-146 | 3 | 1..1 | Item net price | The price of an item, exclusive of TAX, after subtracting item price discount. | Unit Price Amount | Shared |
| ibt-147 | 3 | 0..1 | Item price discount | The total discount subtracted from the Item gross price to calculate the Item net price. | Unit Price Amount | Shared |
| ibt-148 | 3 | 0..1 | Item gross price | The unit price, exclusive of TAX, before subtracting Item price discount. | Unit Price Amount | Shared |
| ibt-149 | 3 | 0..1 | Item price base quantity | The number of item units to which the price applies. | Quantity | Shared |
| ibt-150 | 3 | 0..1 | Item price base quantity unit of measure code | The unit of measure that applies to the Item price base quantity. | Code | Shared |
| ibg-30 | 2 | 1..n | LINE TAX INFORMATION | A group of business terms providing information about the TAX applicable for the goods and services invoiced on the Invoice line. | Business term Group | Aligned |
| ibt-151 | 3 | 1..1 | Invoiced item TAX category code | The TAX category code for the invoiced item. | Code | Aligned |
| ibt-152 | 3 | 0..1 | Invoiced item TAX rate | The TAX rate, represented as percentage that applies to the invoiced item. | Percent | Aligned |
| ibt-185 | 3 | 0..1 | TAX exemption reason code | A coded statement of the reason for why the line amount is exempted from TAX. | Code | Aligned |
| ibt-186 | 3 | 0..1 | TAX exemption reason text | A textual statement of the reason why the line amount is exempted from TAX or why no TAX is being charged | Text | Aligned |
| ibt-166 | 3 | 0..1 | Unit TAX | A TAX amount that applied to each item unit. | Amount | Aligned |
| ibt-167 | 3 | 0..1 | Tax Scheme | A code indicating the type of tax | Scheme | Aligned |
| ibg-31 | 2 | 1..1 | ITEM INFORMATION | A group of business terms providing information about the goods and services invoiced. | Business term Group |  |
| ibt-153 | 3 | 1..1 | Item name | A name for an item. | Text | Shared |
| ibt-154 | 3 | 0..n | Item description | A description for an item. | Text | Shared |
| ibt-155 | 3 | 0..1 | Item Seller's identifier | An identifier, assigned by the Seller, for the item. | Identifier | Shared |
| ibt-156 | 3 | 0..1 | Item Buyer's identifier | An identifier, assigned by the Buyer, for the item. | Identifier | Shared |
| ibt-157 | 3 | 0..1 | Item standard identifier | An item identifier based on a registered scheme. | Identifier | Shared |
| ibt-157-1 | 4 | 1..1 | Scheme identifier | The identification scheme shall be identified from the entries of the list published by the ISO/IEC 6523 maintenance agency. | Scheme | Shared |
| ibt-158 | 3 | 0..n | Item classification identifier | A code for classifying the item by its type or nature. | Identifier | Shared |
| ibt-158-1 | 4 | 1..1 | Scheme identifier | The identification scheme shall be chosen from the entries in UNTDID 7143 [6]. | Scheme | Shared |
| ibt-158-2 | 4 | 0..1 | Scheme version identifier |  | Scheme | Shared |
| ibt-159 | 3 | 0..1 | Item country of origin | The code identifying the country from which the item originates. | Code | Shared |
| ibg-32 | 3 | 0..n | ITEM ATTRIBUTES | A group of business terms providing information about properties of the goods and services invoiced. | Business term Group |  |
| ibt-160 | 4 | 1..1 | Item attribute name | The name of the attribute or property of the item. | Text | Shared |
| ibt-161 | 4 | 1..1 | Item attribute value | The value of the attribute or property of the item. | Text | Shared |

# Syntax binding

## Syntax binding to UBL 2.1

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

## Mapping the Invoice model

### Semantic model to UBL Invoice syntax elements mapping

**Table 32** shows the UBL syntax binding for the PINT semantic data model.

NOTE 1: Business terms used in the table below covers both invoice and credit notes. The tag names are correct according to the UBL Invoice and UBL Credit note schema.

NOTE 2: The table below contains spaces in XPath to make them easier to read. Make sure to remove any spaces before use.

1. Semantic model to UBL Invoice syntax elements mapping

| **ID** | **Level** | **Card.** | **Business Term** | **UBL syntax XPath** |
| --- | --- | --- | --- | --- |
| ibt-001 | 1 | 1..1 | Invoice number | /(Invoice | CreditNote)/ cbc:ID |
| ibt-002 | 1 | 1..1 | Invoice issue date | /(Invoice | CreditNote)/ cbc:IssueDate |
| ibt-168 | 1 | 0..1 | Invoice issue time | /(Invoice | CreditNote)/ cbc:IssueTime |
| ibt-003 | 1 | 1..1 | Invoice type code | ( /Invoice/ cbc:InvoiceTypeCode  | /CreditNote/ cbc:CreditNoteTypeCode ) |
| ibt-005 | 1 | 1..1 | Invoice currency code | /(Invoice | CreditNote)/ cbc:DocumentCurrencyCode |
| ibt-006 | 1 | 0..1 | Tax accounting currency | /(Invoice | CreditNote)/ cbc:TaxCurrencyCode |
| ibt-007 | 1 | 0..1 | TAX point date | /(Invoice | CreditNote)/ cbc:TaxPointDate |
| ibt-008 | 1 | 0..1 | TAX point date code | /(Invoice | CreditNote)/ cac:InvoicePeriod/ cbc:DescriptionCode |
| ibt-009 | 1 | 0..1 | Payment due date | /(Invoice | CreditNote)/ cbc:DueDate |
| ibt-010 | 1 | 0..1 | Buyer reference | /(Invoice | CreditNote)/ cbc:BuyerReference |
| ibt-011 | 1 | 0..1 | Project reference | /(Invoice | CreditNote)/ cac:ProjectReference/ cbc:ID |
| ibt-012 | 1 | 0..1 | Contract reference | /(Invoice | CreditNote)/ cac:ContractDocumentReference/ cbc:ID |
| ibt-013 | 1 | 0..1 | Purchase order reference | /(Invoice | CreditNote)/ cac:OrderReference/ cbc:ID |
| ibt-014 | 1 | 0..1 | Sales order reference | /(Invoice | CreditNote)/ cac:OrderReference/ cbc:SalesOrderID |
| ibt-015 | 1 | 0..1 | Receiving advice reference | /(Invoice | CreditNote)/ cac:ReceiptDocumentReference/ cbc:ID |
| ibt-016 | 1 | 0..n | Despatch advice reference | /(Invoice | CreditNote)/ cac:DespatchDocumentReference/ cbc:ID |
| ibt-017 | 1 | 0..1 | Tender or lot reference | /(Invoice | CreditNote)/ cac:OriginatorDocumentReferenc/ cbc:ID |
| ibt-018 | 1 | 0..1 | Invoiced object identifier | /(Invoice | CreditNote)/cac:AdditionalDocumentReference[cbc:DocumentTypeCode = '130']/ cbc:ID |
| ibt-018-1 | 2 | 0..1 | The identification scheme identifier of the Invoiced object identifier | /(Invoice | CreditNote)/ cac:AdditionalDocumentReference[cbc:DocumentTypeCode = '130']/ cbc:ID/ @schemeID |
| ibt-019 | 1 | 0..1 | Buyer accounting reference | /(Invoice | CreditNote)/ cbc:AccountingCost |
| ibg-33 | 1 | 0..n | INVOICE TERMS | /(Invoice | CreditNote)/ cac:PaymentTerms |
| ibt-020 | 2 | 0..1 | Payment terms | /(Invoice | CreditNote)/ cac:PaymentTerms/ cbc:Note |
| ibt-187 | 2 | 0..1 | Terms payment instructions ID | /(Invoice | CreditNote)/ cac:PaymentTerms/ cbc:PaymentMeansID |
| ibt-176 | 2 | 0..1 | Terms amount | /(Invoice | CreditNote)/ cac:PaymentTerms/ cbc:Amount |
| ibt-177 | 2 | 0..1 | Terms installment due date | /(Invoice | CreditNote)/ cac:PaymentTerms/ cbc:InstallmentDueDate |
| ibg-01 | 1 | 0..n | INVOICE NOTE |  |
| ibt-021 | 2 | 0..1 | Invoice note subject code | /(Invoice | CreditNote)/ cbc:Note |
| ibt-022 | 2 | 0..1 | Invoice note | /(Invoice | CreditNote)/ cbc:Note |
| ibg-02 | 1 | 1..1 | PROCESS CONTROL |  |
| ibt-023 | 2 | 0..1 | Business process type (Profile ID) | /(Invoice | CreditNote)/ cbc:ProfileID |
| ibt-024 | 2 | 1..1 | Specification identifier (Customization ID) | /(Invoice | CreditNote)/ cbc:CustomizationID |
| ibg-03 | 1 | 0..n | PRECEDING INVOICE REFERENCE | /(Invoice | CreditNote)/ cac:BillingReference |
| ibt-025 | 2 | 1..1 | Preceding Invoice reference | /(Invoice | CreditNote)/ cac:BillingReference/ cac:InvoiceDocumentReference/ cbc:ID |
| ibt-026 | 2 | 0..1 | Preceding Invoice issue date | /(Invoice | CreditNote)/ cac:BillingReference/ cac:InvoiceDocumentReference/ cbc:IssueDate |
| ibg-04 | 1 |  | SELLER | /(Invoice | CreditNote)/ cac:AccountingSupplierParty |
| ibt-027 | 2 | 1..1 | Seller name | /(Invoice | CreditNote)/ cac:AccountingSupplierParty/ cac:Party/ cac:PartyLegalEntity/ cbc:RegistrationName |
| ibt-028 | 2 | 0..1 | Seller trading name | /(Invoice | CreditNote)/ cac:AccountingSupplierParty/ cac:Party/ cac:PartyName/ cbc:Name |
| ibt-029 | 2 | 0..n | Seller identifier | /(Invoice | CreditNote)/ cac:AccountingSupplierParty/ cac:Party/ cac:PartyIdentification/ cbc:ID |
| ibt-090 | 3 | 0..1 | Bank assigned creditor identifier | /(Invoice | CreditNote)/ cac:AccountingSupplierParty/ cac:Party/ cac:PartyIdentification/ cbc:ID |
| ibt-029-1 | 3 | 0..1 | Scheme identifier | /(Invoice | CreditNote)/ cac:AccountingSupplierParty/ cac:Party/ cac:PartyIdentification/ cbc:ID/ @schemeID |
| ibt-090-1 | 4 | 0..1 | Scheme identifier | /(Invoice | CreditNote)/ cac:AccountingSupplierParty/ cac:Party/ cac:PartyIdentification/ cbc:ID/ @schemeID |
| ibt-030 | 2 | 0..1 | Seller legal registration identifier | /(Invoice | CreditNote)/ cac:AccountingSupplierParty/ cac:Party/ cac:PartyLegalEntity/ cbc:CompanyID |
| ibt-030-1 | 3 | 0..1 | Scheme identifier | /(Invoice | CreditNote)/ cac:AccountingSupplierParty/ cac:Party/ cac:PartyLegalEntity/ cbc:CompanyID/ @schemeID |
| ibt-031 | 2 | 0..1 | Seller TAX identifier | /(Invoice | CreditNote)/ cac:AccountingSupplierParty/ cac:Party/ cac:PartyTaxScheme/ cbc:CompanyID |
| ibt-032 | 2 | 0..1 | Seller TAX registration identifier | /(Invoice | CreditNote)/ cac:AccountingSupplierParty/ cac:Party/ cac:PartyTaxScheme/ cbc:CompanyID |
| ibt-032a | 2 | 0..1 | Tax Scheme | /(Invoice | CreditNote)/ cac:AccountingSupplierParty/ cac:Party/ cac:PartyTaxScheme/ cac:TaxScheme/ cbc:ID |
| ibt-033 | 2 | 0..1 | Seller additional legal information | /(Invoice | CreditNote)/ cac:AccountingSupplierParty/ cac:Party/ cac:PartyLegalEntity/ cbc:CompanyLegalForm |
| ibt-034 | 2 | 0..1 | Seller electronic address | /(Invoice | CreditNote)/ cac:AccountingSupplierParty/ cac:Party/ cbc:EndpointID |
| ibt-034-1 | 3 | 1..1 | Scheme identifier | /(Invoice | CreditNote)/ cac:AccountingSupplierParty/ cac:Party/ cbc:EndpointID/ @schemeID |
| ibg-05 | 2 | 1..1 | SELLER POSTAL ADDRESS | /(Invoice | CreditNote)/ cac:AccountingSupplierParty/ cac:Party/ cac:PostalAddress |
| ibt-035 | 3 | 0..1 | Seller address line 1 | /(Invoice | CreditNote)/ cac:AccountingSupplierParty/ cac:Party/ cac:PostalAddress/ cbc:StreetName |
| ibt-036 | 3 | 0..1 | Seller address line 2 | /(Invoice | CreditNote)/ cac:AccountingSupplierParty/ cac:Party/ cac:PostalAddress/ cbc:AdditionalStreetName |
| ibt-162 | 3 | 0..1 | Seller address line 3 | /(Invoice | CreditNote)/ cac:AccountingSupplierParty/ cac:Party/ cac:PostalAddress/ cac:AddressLine/ cbc:Line |
| ibt-037 | 3 | 0..1 | Seller city | /(Invoice | CreditNote)/ cac:AccountingSupplierParty/ cac:Party/ cac:PostalAddress/ cbc:CityName |
| ibt-038 | 3 | 0..1 | Seller post code | /(Invoice | CreditNote)/ cac:AccountingSupplierParty/ cac:Party/ cac:PostalAddress/ cbc:PostalZone |
| ibt-039 | 3 | 0..1 | Seller country subdivision | /(Invoice | CreditNote)/ cac:AccountingSupplierParty/ cac:Party/ cac:PostalAddress/ cbc:CountrySubentity |
| ibt-040 | 3 | 1..1 | Seller country code | /(Invoice | CreditNote)/ cac:AccountingSupplierParty/ cac:Party/ cac:PostalAddress/ cac:Country/ cbc:IdentificationCode |
| ibg-06 | 2 | 0..1 | SELLER CONTACT | /(Invoice | CreditNote)/ cac:AccountingSupplierParty/ cac:Party/ cac:Contact |
| ibt-041 | 3 | 0..1 | Seller contact point | /(Invoice | CreditNote)/ cac:AccountingSupplierParty/ cac:Party/ cac:Contact/ cbc:Name |
| ibt-042 | 3 | 0..1 | Seller contact telephone number | /(Invoice | CreditNote)/ cac:AccountingSupplierParty/ cac:Party/ cac:Contact/ cbc:Telephone |
| ibt-043 | 3 | 0..1 | Seller contact email address | /(Invoice | CreditNote)/ cac:AccountingSupplierParty/ cac:Party/ cac:Contact/ cbc:ElectronicMail |
| ibg-07 | 1 | 1..1 | BUYER | /(Invoice | CreditNote)/ cac:AccountingCustomerParty |
| ibt-044 | 2 | 1..1 | Buyer name | /(Invoice | CreditNote)/ cac:AccountingCustomerParty/ cac:Party/ cac:PartyLegalEntity/ cbc:RegistrationName |
| ibt-045 | 2 | 0..1 | Buyer trading name | /(Invoice | CreditNote)/ cac:AccountingCustomerParty/ cac:Party/ cac:PartyName/ cbc:Name |
| ibt-046 | 2 | 0..n | Buyer identifier | /(Invoice | CreditNote)/ cac:AccountingCustomerParty/ cac:Party/ cac:PartyIdentification/ cbc:ID |
| ibt-046-1 | 3 | 0..1 | Scheme identifier | /(Invoice | CreditNote)/ cac:AccountingCustomerParty/ cac:Party/ cac:PartyIdentification/ cbc:ID/ @schemeID |
| ibt-047 | 2 | 0..1 | Buyer legal registration identifier | /(Invoice | CreditNote)/ cac:AccountingCustomerParty/ cac:Party/ cac:PartyLegalEntity/ cbc:CompanyID |
| ibt-047-1 | 3 | 0..1 | Scheme identifier | /(Invoice | CreditNote)/ cac:AccountingCustomerParty/ cac:Party/ cac:PartyLegalEntity/ cbc:CompanyID/ @schemeID |
| ibt-048 | 2 | 0..1 | Buyer TAX identifier | /(Invoice | CreditNote)/ cac:AccountingCustomerParty/ cac:Party/ cac:PartyTaxScheme/ cbc:CompanyID |
| ibt-048-1 | 3 | 0..1 | Tax Scheme | /(Invoice | CreditNote)/ cac:AccountingCustomerParty/ cac:Party/ cac:PartyTaxScheme/ cac:TaxScheme/ cbc:ID |
| ibt-049 | 2 | 0..1 | Buyer electronic address | /(Invoice | CreditNote)/ cac:AccountingCustomerParty/ cac:Party/ cbc:EndpointID |
| ibt-049-1 | 3 | 1..1 | Scheme identifier | /(Invoice | CreditNote)/ cac:AccountingCustomerParty/ cac:Party/ cbc:EndpointID/ @schemeID |
| ibg-08 | 2 | 1..1 | BUYER POSTAL ADDRESS | /(Invoice | CreditNote)/ cac:AccountingCustomerParty/ cac:Party/ cac:PostalAddress |
| ibt-050 | 3 | 0..1 | Buyer address line 1 | /(Invoice | CreditNote)/ cac:AccountingCustomerParty/ cac:Party/ cac:PostalAddress/ cbc:StreetName |
| ibt-051 | 3 | 0..1 | Buyer address line 2 | /(Invoice | CreditNote)/ cac:AccountingCustomerParty/ cac:Party/ cac:PostalAddress/ cbc:AdditionalStreetName |
| ibt-163 | 3 | 0..1 | Buyer address line 3 | /(Invoice | CreditNote)/ cac:AccountingCustomerParty/ cac:Party/ cac:PostalAddress/ cac:AddressLine/ cbc:Line |
| ibt-052 | 3 | 0..1 | Buyer city | /(Invoice | CreditNote)/ cac:AccountingCustomerParty/ cac:Party/ cac:PostalAddress/ cbc:CityName |
| ibt-053 | 3 | 0..1 | Buyer post code | /(Invoice | CreditNote)/ cac:AccountingCustomerParty/ cac:Party/ cac:PostalAddress/ cbc:PostalZone |
| ibt-054 | 3 | 0..1 | Buyer country subdivision | /(Invoice | CreditNote)/ cac:AccountingCustomerParty/ cac:Party/ cac:PostalAddress/ cbc:CountrySubentity |
| ibt-055 | 3 | 1..1 | Buyer country code | /(Invoice | CreditNote)/ cac:AccountingCustomerParty/ cac:Party/ cac:PostalAddress/ cac:Country/ cbc:IdentificationCode |
| ibg-09 | 2 | 0..1 | BUYER CONTACT | /(Invoice | CreditNote)/ cac:AccountingCustomerParty/ cac:Party/ cac:Contact |
| ibt-056 | 3 | 0..1 | Buyer contact point | /(Invoice | CreditNote)/ cac:AccountingCustomerParty/ cac:Party/ cac:Contact/ cbc:Name |
| ibt-057 | 3 | 0..1 | Buyer contact telephone number | /(Invoice | CreditNote)/ cac:AccountingCustomerParty/ cac:Party/ cac:Contact/ cbc:Telephone |
| ibt-058 | 3 | 0..1 | Buyer contact email address | /(Invoice | CreditNote)/ cac:AccountingCustomerParty/ cac:Party/ cac:Contact/ cbc:ElectronicMail |
| ibg-10 | 1 | 0..1 | PAYEE | /(Invoice | CreditNote)/ cac:PayeeParty |
| ibt-059 | 2 | 1..1 | Payee name | /(Invoice | CreditNote)/ cac:PayeeParty/ cac:PartyName/ cbc:Name |
| ibt-060 | 2 | 0..1 | Payee identifier | /(Invoice | CreditNote)/ cac:PayeeParty/ cac:PartyIdentification/ cbc:ID |
| ibt-060-1 | 3 | 0..1 | Scheme identifier | /(Invoice | CreditNote)/ cac:PayeeParty/ cac:PartyIdentification/ cbc:ID/ @schemeID |
| ibt-061 | 2 | 0..1 | Payee legal registration identifier | /(Invoice | CreditNote)/ cac:PayeeParty/ cac:PartyLegalEntity/ cbc:CompanyID |
| ibt-061-1 | 3 | 0..1 | Scheme identifier | /(Invoice | CreditNote)/ cac:PayeeParty/ cac:PartyLegalEntity/ cbc:CompanyID/ @schemeID |
| ibg-11 | 1 | 0..1 | SELLER TAX REPRESENTATIVE PARTY | /(Invoice | CreditNote)/ cac:TaxRepresentativeParty |
| ibt-062 | 2 | 1..1 | Seller tax representative name | /(Invoice | CreditNote)/ cac:TaxRepresentativeParty/ cac:PartyName/ cbc:Name |
| ibt-063 | 2 | 1..1 | Seller tax representative TAX identifier | /(Invoice | CreditNote)/ cac:TaxRepresentativeParty/ cac:PartyTaxScheme/ cbc:CompanyID |
| ibt-063-1 | 2 | 0..1 | Tax Scheme | /(Invoice | CreditNote)/ cac:TaxRepresentativeParty/ cac:PartyTaxScheme/ cac:TaxScheme/ cbc:ID |
| ibg-12 | 2 | 1..1 | SELLER TAX REPRESENTATIVE POSTAL ADDRESS | /(Invoice | CreditNote)/ cac:TaxRepresentativeParty/ cac:PostalAddress |
| ibt-064 | 3 | 0..1 | Tax representative address line 1 | /(Invoice | CreditNote)/ cac:TaxRepresentativeParty/ cac:PostalAddress/ cbc:StreetName |
| ibt-065 | 3 | 0..1 | Tax representative address line 2 | /(Invoice | CreditNote)/ cac:TaxRepresentativeParty/ cac:PostalAddress/ cbc:AdditionalStreetName |
| ibt-164 | 3 | 0..1 | Tax representative address line 3 | /(Invoice | CreditNote)/ cac:TaxRepresentativeParty/ cac:PostalAddress/ cac:AddressLine/ cbc:Line |
| ibt-066 | 3 | 0..1 | Tax representative city | /(Invoice | CreditNote)/ cac:TaxRepresentativeParty/ cac:PostalAddress/ cbc:CityName |
| ibt-067 | 3 | 0..1 | Tax representative post code | /(Invoice | CreditNote)/ cac:TaxRepresentativeParty/ cac:PostalAddress/ cbc:PostalZone |
| ibt-068 | 3 | 0..1 | Tax representative country subdivision | /(Invoice | CreditNote)/ cac:TaxRepresentativeParty/ cac:PostalAddress/ cbc:CountrySubentity |
| ibt-069 | 3 | 1..1 | Tax representative country code | /(Invoice | CreditNote)/ cac:TaxRepresentativeParty/ cac:PostalAddress/ cac:Country/ cbc:IdentificationCode |
| ibg-13 | 1 | 0..1 | DELIVERY INFORMATION | /(Invoice | CreditNote)/ cac:Delivery |
| ibt-070 | 2 | 0..1 | Deliver to party name | /(Invoice | CreditNote)/ cac:Delivery/ cac:DeliveryParty/ cac:PartyName/ cbc:Name |
| ibt-071 | 2 | 0..1 | Deliver to location identifier | /(Invoice | CreditNote)/ cac:Delivery/ cac:DeliveryLocation/ cbc:ID |
| ibt-071-1 | 3 | 0..1 | Scheme identifier | /(Invoice | CreditNote)/ cac:Delivery/ cac:DeliveryLocation/ cbc:ID/ @schemeID |
| ibt-072 | 2 | 0..1 | Actual delivery date | /(Invoice | CreditNote)/ cac:Delivery/ cbc:ActualDeliveryDate |
| ibg-14 | 2 | 0..1 | INVOICING PERIOD | /(Invoice | CreditNote)/ cac:InvoicePeriod |
| ibt-073 | 3 | 0..1 | Invoicing period start date | /(Invoice | CreditNote)/ cac:InvoicePeriod/ cbc:StartDate |
| ibt-074 | 3 | 0..1 | Invoicing period end date | /(Invoice | CreditNote)/ cac:InvoicePeriod/ cbc:EndDate |
| ibg-15 | 2 | 0..1 | DELIVER TO ADDRESS | /(Invoice | CreditNote)/ cac:Delivery/ cac:DeliveryLocation/ cac:Address |
| ibt-075 | 3 | 0..1 | Deliver to address line 1 | /(Invoice | CreditNote)/ cac:Delivery/ cac:DeliveryLocation/ cac:Address/ cbc:StreetName |
| ibt-076 | 3 | 0..1 | Deliver to address line 2 | /(Invoice | CreditNote)/ cac:Delivery/ cac:DeliveryLocation/ cac:Address/ cbc:AdditionalStreetName |
| ibt-165 | 3 | 0..1 | Deliver to address line 3 | /(Invoice | CreditNote)/ cac:Delivery/ cac:DeliveryLocation/ cac:Address/ cac:AddressLine/ cbc:Line |
| ibt-077 | 3 | 0..1 | Deliver to city | /(Invoice | CreditNote)/ cac:Delivery/ cac:DeliveryLocation/ cac:Address/ cbc:CityName |
| ibt-078 | 3 | 0..1 | Deliver to post code | /(Invoice | CreditNote)/ cac:Delivery/ cac:DeliveryLocation/ cac:Address/ cbc:PostalZone |
| ibt-079 | 3 | 0..1 | Deliver to country subdivision | /(Invoice | CreditNote)/ cac:Delivery/ cac:DeliveryLocation/ cac:Address/ cbc:CountrySubentity |
| ibt-080 | 3 | 1..1 | Deliver to country code | /(Invoice | CreditNote)/ cac:Delivery/ cac:DeliveryLocation/ cac:Address/ cac:Country/ cbc:IdentificationCode |
| ibg-16 | 1 | 0..n | PAYMENT INSTRUCTIONS | /(Invoice | CreditNote)/ cac:PaymentMeans |
| ibt-178 | 2 | 0..1 | Payment Instructions ID | /(Invoice | CreditNote)/ cac:PaymentMeans/ cbc:ID |
| ibt-081 | 2 | 1..1 | Payment means type code | /(Invoice | CreditNote)/ cac:PaymentMeans/ cbc:PaymentMeansCode |
| ibt-082 | 2 | 0..1 | Payment means text | /(Invoice | CreditNote)/ cac:PaymentMeans/ cbc:PaymentMeansCode/ @Name |
| ibt-083 | 2 | 0..n | Remittance information | /(Invoice | CreditNote)/ cac:PaymentMeans/ cbc:PaymentID |
| ibt-083-1 | 3 | 0..1 | Scheme identifier | /(Invoice | CreditNote)/ cac:PaymentMeans/ cbc:PaymentID/ @SchemeID |
| ibg-17 | 2 | 0..n | CREDIT TRANSFER | /(Invoice | CreditNote)/ cac:PaymentMeans/ cac:PayeeFinancialAccount |
| ibt-084 | 3 | 1..1 | Payment account identifier | /(Invoice | CreditNote)/ cac:PaymentMeans/ cac:PayeeFinancialAccount/ cbc:ID |
| ibt-084-1 | 3 | 0..1 | Scheme identifier | /(Invoice | CreditNote)/ cac:PaymentMeans/ cac:PayeeFinancialAccount/ cbc:ID/ @SchemeID |
| ibt-085 | 3 | 0..1 | Payment account name | /(Invoice | CreditNote)/ cac:PaymentMeans/ cac:PayeeFinancialAccount/ cbc:Name |
| ibt-086 | 3 | 0..1 | Payment service provider identifier | /(Invoice | CreditNote)/ cac:PaymentMeans/ cac:PayeeFinancialAccount/ cac:FinancialInstitutionBranch/ cbc:ID |
| ibg-34 | 3 | 0..1 | ADDRESS | /(Invoice | CreditNote)/ cac:PaymentMeans/ cac:PayeeFinancialAccount/ cac:FinancialInstitutionBranch/ cac:Address |
| ibt-169 | 4 | 0..1 | Account address line 1 | /(Invoice | CreditNote)/ cac:PaymentMeans/ cac:PayeeFinancialAccount/ cac:FinancialInstitutionBranch/ cac:Address/ cbc:StreetName |
| ibt-170 | 4 | 0..1 | Account address line 2 | /(Invoice | CreditNote)/ cac:PaymentMeans/ cac:PayeeFinancialAccount/ cac:FinancialInstitutionBranch/ cac:Address/ cbc:AdditionalStreetName |
| ibt-171 | 4 | 0..1 | Account city | /(Invoice | CreditNote)/ cac:PaymentMeans/ cac:PayeeFinancialAccount/ cac:FinancialInstitutionBranch/ cac:Address/ cbc:CityName |
| ibt-172 | 4 | 0..1 | Account post code | /(Invoice | CreditNote)/ cac:PaymentMeans/ cac:PayeeFinancialAccount/ cac:FinancialInstitutionBranch/ cac:Address/ cbc:PostalZone |
| ibt-173 | 4 | 0..1 | Account country subdivision | /(Invoice | CreditNote)/ cac:PaymentMeans/ cac:PayeeFinancialAccount/ cac:FinancialInstitutionBranch/ cac:Address/ cbc:CountrySubentity |
| ibt-174 | 4 | 0..1 | Account address line 3 | /(Invoice | CreditNote)/ cac:PaymentMeans/ cac:PayeeFinancialAccount/ cac:FinancialInstitutionBranch/ cac:Address/ cac:AddressLine/ cbc:Line |
| ibt-175 | 4 | 0..1 | Account country code | /(Invoice | CreditNote)/ cac:PaymentMeans/ cac:PayeeFinancialAccount/ cac:FinancialInstitutionBranch/ cac:Address/ cac:Country/ cbc:IdentificationCode |
| ibg-18 | 2 | 0..1 | PAYMENT CARD INFORMATION | /(Invoice | CreditNote)/ cac:PaymentMeans/ cac:CardAccount |
| ibt-087 | 3 | 1..1 | Payment card primary account number | /(Invoice | CreditNote)/ cac:PaymentMeans/ cac:CardAccount/ cbc:PrimaryAccountNumberID |
| ibt-088 | 3 | 0..1 | Payment card holder name | /(Invoice | CreditNote)/ cac:PaymentMeans/ cac:CardAccount/ cbc:HolderName |
| ibg-19 | 2 | 0..1 | DIRECT DEBIT | /(Invoice | CreditNote)/ cac:PaymentMeans/ cac:PaymentMandate |
| ibt-089 | 3 | 0..1 | Mandate reference identifier | /(Invoice | CreditNote)/ cac:PaymentMeans/ cac:PaymentMandate/ cbc:ID |
| ibt-091 | 3 | 0..1 | Debited account identifier | /(Invoice | CreditNote)/ cac:PaymentMeans/ cac:PaymentMandate/ cac:PayerFinancialAccount/ cbc:ID |
| ibg-35 | 1 | 0..n | PAID AMOUNTS | /(Invoice | CreditNote)/ cac:PrepaidPayment |
| ibt-179 | 2 | 0..1 | Payment identifier | /(Invoice | CreditNote)/ cac:PrepaidPayment/ cbc:ID |
| ibt-180 | 2 | 1..1 | Paid amount | /(Invoice | CreditNote)/ cac:PrepaidPayment/ cbc:PaidAmount |
| ibt-181 | 2 | 0..1 | The date when the paid amount is debited to the invoice | /(Invoice | CreditNote)/ cac:PrepaidPayment/ cbc:ReceivedDate |
| ibt-182 | 2 | 0..1 | Payment type | /(Invoice | CreditNote)/ cac:PrepaidPayment/ cbc:InstructionID |
| ibg-20 | 1 | 0..n | DOCUMENT LEVEL ALLOWANCES | /(Invoice | CreditNote)/ cac:AllowanceCharge[cbc:ChargeIndicator = false()] |
| ibt-092 | 2 | 1..1 | Document level allowance amount | /(Invoice | CreditNote)/ cac:AllowanceCharge[cbc:ChargeIndicator = false()]/ cbc:Amount |
| ibt-093 | 2 | 0..1 | Document level allowance base amount | /(Invoice | CreditNote)/ cac:AllowanceCharge[cbc:ChargeIndicator = false()]/ cbc:BaseAmount |
| ibt-094 | 2 | 0..1 | Document level allowance percentage | /(Invoice | CreditNote)/ cac:AllowanceCharge[cbc:ChargeIndicator = false()]/ cbc:MultiplierFactorNumeric |
| ibt-095 | 2 | 1..1 | Document level allowance TAX category code | /(Invoice | CreditNote)/ cac:AllowanceCharge[cbc:ChargeIndicator = false()]/ cac:TaxCategory/ cbc:ID |
| ibt-096 | 2 | 0..1 | Document level allowance TAX rate | /(Invoice | CreditNote)/ cac:AllowanceCharge[cbc:ChargeIndicator = false()]/ cac:TaxCategory/ cbc:Percent |
| ibt-096-1 | 3 | 0..1 | Tax Scheme | /(Invoice | CreditNote)/ cac:AllowanceCharge[cbc:ChargeIndicator = false()]/ cac:TaxCategory/ cac:TaxScheme/ cbc:ID |
| ibt-097 | 2 | 0..1 | Document level allowance reason | /(Invoice | CreditNote)/ cac:AllowanceCharge[cbc:ChargeIndicator = false()]/ cbc:AllowanceChargeReason |
| ibt-098 | 2 | 0..1 | Document level allowance reason code | /(Invoice | CreditNote)/ cac:AllowanceCharge[cbc:ChargeIndicator = false()]/ cbc:AllowanceChargeReasonCode |
| ibg-21 | 1 | 0..n | DOCUMENT LEVEL CHARGES | /(Invoice | CreditNote)/ cac:AllowanceCharge[cbc:ChargeIndicator = true()] |
| ibt-099 | 2 | 1..1 | Document level charge amount | /(Invoice | CreditNote)/ cac:AllowanceCharge[cbc:ChargeIndicator = true()]/ cbc:Amount |
| ibt-100 | 2 | 0..1 | Document level charge base amount | /(Invoice | CreditNote)/ cac:AllowanceCharge[cbc:ChargeIndicator = true()]/ cbc:BaseAmount |
| ibt-101 | 2 | 0..1 | Document level charge percentage | /(Invoice | CreditNote)/ cac:AllowanceCharge[cbc:ChargeIndicator = true()]/ cbc:MultiplierFactorNumeric |
| ibt-102 | 2 | 1..1 | Document level charge TAX category code | /(Invoice | CreditNote)/ cac:AllowanceCharge[cbc:ChargeIndicator = true()]/ cac:TaxCategory/ cbc:ID |
| ibt-103 | 2 | 0..1 | Document level charge TAX rate | /(Invoice | CreditNote)/ cac:AllowanceCharge[cbc:ChargeIndicator = true()]/ cac:TaxCategory/ cbc:Percent |
| ibt-103-1 | 3 | 0..1 | Tax Scheme | /(Invoice | CreditNote)/ cac:AllowanceCharge[cbc:ChargeIndicator = true()]/ cac:TaxCategory/ cac:TaxScheme/ cbc:ID |
| ibt-104 | 2 | 0..1 | Document level charge reason | /(Invoice | CreditNote)/ cac:AllowanceCharge[cbc:ChargeIndicator = true()]/ cbc:AllowanceChargeReason |
| ibt-105 | 2 | 0..1 | Document level charge reason code | /(Invoice | CreditNote)/ cac:AllowanceCharge[cbc:ChargeIndicator = true()]/ cbc:AllowanceChargeReasonCode |
| ibg-22 | 1 | 1..1 | DOCUMENT TOTALS | /(Invoice | CreditNote)/ cac:LegalMonetaryTotal |
| ibt-106 | 2 | 1..1 | Sum of Invoice line net amount | /(Invoice | CreditNote)/ cac:LegalMonetaryTotal/ cbc:LineExtensionAmount |
| ibt-107 | 2 | 0..1 | Sum of allowances on document level | /(Invoice | CreditNote)/ cac:LegalMonetaryTotal/ cbc:AllowanceTotalAmount |
| ibt-108 | 2 | 0..1 | Sum of charges on document level | /(Invoice | CreditNote)/ cac:LegalMonetaryTotal/ cbc:ChargeTotalAmount |
| ibt-109 | 2 | 1..1 | Invoice total amount without TAX | /(Invoice | CreditNote)/ cac:LegalMonetaryTotal/ cbc:TaxExclusiveAmount |
| ibt-110 | 2 | 0..1 | Invoice total TAX amount | /(Invoice | CreditNote)/ cac:TaxTotal/ cbc:TaxAmount[@currencyID=/(Invoice | CreditNote)/ cbc:DocumentCurrencyCode/ text()] |
| ibt-111 | 2 | 0..1 | Invoice total TAX amount in accounting currency | /(Invoice | CreditNote)/ cac:TaxTotal/ cbc:TaxAmount[@currencyID=/(Invoice | CreditNote)/ cbc:TaxCurrencyCode/ text()] |
| ibt-112 | 2 | 1..1 | Invoice total amount with TAX | /(Invoice | CreditNote)/ cac:LegalMonetaryTotal/ cbc:TaxInclusiveAmount |
| ibt-113 | 2 | 0..1 | Paid amount | /(Invoice | CreditNote)/ cac:LegalMonetaryTotal/ cbc:PrepaidAmount |
| ibt-114 | 2 | 0..1 | Rounding amount | /(Invoice | CreditNote)/ cac:LegalMonetaryTotal/ cbc:PayableRoundingAmount |
| ibt-115 | 2 | 1..1 | Amount due for payment | /(Invoice | CreditNote)/ cac:LegalMonetaryTotal/ cbc:PayableAmount |
| ibg-23 | 1 | 1..n | TAX BREAKDOWN | /(Invoice | CreditNote)/ cac:TaxTotal/ cac:TaxSubtotal |
| ibt-116 | 2 | 1..1 | TAX category taxable amount | /(Invoice | CreditNote)/ cac:TaxTotal/ cac:TaxSubtotal/ cbc:TaxableAmount |
| ibt-117 | 2 | 1..1 | TAX category tax amount | /(Invoice | CreditNote)/ cac:TaxTotal/ cac:TaxSubtotal/ cbc:TaxAmount |
| ibt-118 | 2 | 1..1 | TAX category code | /(Invoice | CreditNote)/ cac:TaxTotal/ cac:TaxSubtotal/ cac:TaxCategory/ cbc:ID |
| ibt-118-1 | 3 | 0..1 | Tax Scheme | /(Invoice | CreditNote)/ cac:TaxTotal/ cac:TaxSubtotal/ cac:TaxCategory/ cac:TaxScheme/ cbc:ID |
| ibt-119 | 2 | 0..1 | TAX category rate | /(Invoice | CreditNote)/ cac:TaxTotal/ cac:TaxSubtotal/ cac:TaxCategory/ cbc:Percent |
| ibt-120 | 2 | 0..1 | TAX exemption reason text | /(Invoice | CreditNote)/ cac:TaxTotal/ cac:TaxSubtotal/ cac:TaxCategory/ cbc:TaxExemptionReason |
| ibt-121 | 2 | 0..1 | TAX exemption reason code | /(Invoice | CreditNote)/ cac:TaxTotal/ cac:TaxSubtotal/ cac:TaxCategory/ cbc:TaxExemptionReasonCode |
| ibg-24 | 1 | 0..n | ADDITIONAL SUPPORTING DOCUMENTS | /(Invoice | CreditNote)/ cac:AdditionalDocumentReference |
| ibt-122 | 2 | 1..1 | Supporting document reference | /(Invoice | CreditNote)/ cac:AdditionalDocumentReference/ cbc:ID |
| ibt-123 | 2 | 0..1 | Supporting document description | /(Invoice | CreditNote)/ cac:AdditionalDocumentReference/ cbc:DocumentDescription |
| ibt-124 | 2 | 0..1 | External document location | /(Invoice | CreditNote)/ cac:AdditionalDocumentReference/ cac:Attachment/ cac:ExternalReference/ cbc:URI |
| ibt-125 | 2 | 0..1 | Attached document | /(Invoice | CreditNote)/ cac:AdditionalDocumentReference/ cac:Attachment/ cbc:EmbeddedDocumentBinaryObject |
| ibt-125-1 | 3 | 1..1 | Attached document Mime code | /(Invoice | CreditNote)/ cac:AdditionalDocumentReference/ cac:Attachment/ cbc:EmbeddedDocumentBinaryObject/ @mimeCode |
| ibt-125-2 | 3 | 1..1 | Attached document Filename | /(Invoice | CreditNote)/ cac:AdditionalDocumentReference/ cac:Attachment/ cbc:EmbeddedDocumentBinaryObject/ @filename |
| ibg-25 | 1 | 1..n | INVOICE LINE | //(cac:InvoiceLine | cac:CreditNoteLine) |
| ibt-126 | 2 | 1..1 | Invoice line identifier | //(cac:InvoiceLine | cac:CreditNoteLine)/ cbc:ID |
| ibt-127 | 2 | 0..1 | Invoice line note | //(cac:InvoiceLine | cac:CreditNoteLine)/ cbc:Note |
| ibt-128 | 2 | 0..1 | Invoice line object identifier | //(cac:InvoiceLine | cac:CreditNoteLine)/ cac:DocumentReference[cbc:DocumentTypeCode = '130']/ cbc:ID |
| ibt-128-1 | 3 | 0..1 | Scheme identifier | //(cac:InvoiceLine | cac:CreditNoteLine)/ cac:DocumentReference[cbc:DocumentTypeCode = '130']/ cbc:ID/ @schemeID |
| ibt-188 | 2 | 0..1 | Invoice line document identifier | //(cac:InvoiceLine | cac:CreditNoteLine)/ cac:DocumentReference[not(cbc:DocumentTypeCode = '130')]/ cbc:ID |
| ibt-189 | 2 | 0..1 | Document type code | //(cac:InvoiceLine | cac:CreditNoteLine)/ cac:DocumentReference[not(cbc:DocumentTypeCode = '130')]/ cbc:DocumentTypeCode |
| ibt-129 | 2 | 1..1 | Invoiced quantity | //(cac:InvoiceLine | cac:CreditNoteLine)/ cbc:InvoicedQuantity |
| ibt-130 | 2 | 1..1 | Invoiced quantity unit of measure code | //(cac:InvoiceLine | cac:CreditNoteLine)/ cbc:InvoicedQuantity/ @unitCode |
| ibt-131 | 2 | 1..1 | Invoice line net amount | //(cac:InvoiceLine | cac:CreditNoteLine)/ cbc:LineExtensionAmount |
| ibt-132 | 2 | 0..1 | Referenced purchase order line reference | //(cac:InvoiceLine | cac:CreditNoteLine)/ cac:OrderLineReference/ cbc:LineID |
| ibt-183 | 2 | 0..1 | Order reference | //(cac:InvoiceLine | cac:CreditNoteLine)/ cac:OrderLineReference/ cac:OrderReference/ cbc:ID |
| ibt-184 | 2 | 0..1 | Despatch advice reference | //(cac:InvoiceLine | cac:CreditNoteLine)/ cac:DespatchLineReference/ cac:DocumentReference/ cbc:ID |
| ibt-133 | 2 | 0..1 | Invoice line Buyer accounting reference | //(cac:InvoiceLine | cac:CreditNoteLine)/ cbc:AccountingCost |
| ibg-26 | 2 | 0..1 | INVOICE LINE PERIOD | //(cac:InvoiceLine | cac:CreditNoteLine)/ cac:InvoicePeriod |
| ibt-134 | 3 | 0..1 | Invoice line period start date | //(cac:InvoiceLine | cac:CreditNoteLine)/ cac:InvoicePeriod/ cbc:StartDate |
| ibt-135 | 3 | 0..1 | Invoice line period end date | //(cac:InvoiceLine | cac:CreditNoteLine)/ cac:InvoicePeriod/ cbc:EndDate |
| ibg-27 | 2 | 0..n | INVOICE LINE ALLOWANCES | //(cac:InvoiceLine | cac:CreditNoteLine)/ cac:AllowanceCharge[cbc:ChargeIndicator = false()] |
| ibt-136 | 3 | 1..1 | Invoice line allowance amount | //(cac:InvoiceLine | cac:CreditNoteLine)/ cac:AllowanceCharge[cbc:ChargeIndicator = false()]/ cbc:Amount |
| ibt-137 | 3 | 0..1 | Invoice line allowance base amount | //(cac:InvoiceLine | cac:CreditNoteLine)/ cac:AllowanceCharge[cbc:ChargeIndicator = false()]/ cbc:BaseAmount |
| ibt-138 | 3 | 0..1 | Invoice line allowance percentage | //(cac:InvoiceLine | cac:CreditNoteLine)/ cac:AllowanceCharge[cbc:ChargeIndicator = false()]/ cbc:MultiplierFactorNumeric |
| ibt-139 | 3 | 0..1 | Invoice line allowance reason | //(cac:InvoiceLine | cac:CreditNoteLine)/ cac:AllowanceCharge[cbc:ChargeIndicator = false()]/ cbc:AllowanceChargeReason |
| ibt-140 | 3 | 0..1 | Invoice line allowance reason code | //(cac:InvoiceLine | cac:CreditNoteLine)/ cac:AllowanceCharge[cbc:ChargeIndicator = false()]/ cbc:AllowanceChargeReasonCode |
| ibg-28 | 2 | 0..n | INVOICE LINE CHARGES | //(cac:InvoiceLine | cac:CreditNoteLine)/ cac:AllowanceCharge[cbc:ChargeIndicator = true()] |
| ibt-141 | 3 | 1..1 | Invoice line charge amount | //(cac:InvoiceLine | cac:CreditNoteLine)/ cac:AllowanceCharge[cbc:ChargeIndicator = true()]/ cbc:Amount |
| ibt-142 | 3 | 0..1 | Invoice line charge base amount | //(cac:InvoiceLine | cac:CreditNoteLine)/ cac:AllowanceCharge[cbc:ChargeIndicator = true()]/ cbc:BaseAmount |
| ibt-143 | 3 | 0..1 | Invoice line charge percentage | //(cac:InvoiceLine | cac:CreditNoteLine)/ cac:AllowanceCharge[cbc:ChargeIndicator = true()]/ cbc:MultiplierFactorNumeric |
| ibt-144 | 3 | 0..1 | Invoice line charge reason | //(cac:InvoiceLine | cac:CreditNoteLine)/ cac:AllowanceCharge[cbc:ChargeIndicator = true()]/ cbc:AllowanceChargeReason |
| ibt-145 | 3 | 0..1 | Invoice line charge reason code | //(cac:InvoiceLine | cac:CreditNoteLine)/ cac:AllowanceCharge[cbc:ChargeIndicator = true()]/ cbc:AllowanceChargeReasonCode |
| ibg-29 | 2 | 1..1 | PRICE DETAILS | //(cac:InvoiceLine | cac:CreditNoteLine)/ cac:Price |
| ibt-146 | 3 | 1..1 | Item net price | //(cac:InvoiceLine | cac:CreditNoteLine)/ cac:Price/ cbc:PriceAmount |
| ibt-147 | 3 | 0..1 | Item price discount | //(cac:InvoiceLine | cac:CreditNoteLine)/ cac:Price/ cac:AllowanceCharge[cbc:ChargeIndicator = false()]/ cbc:Amount |
| ibt-148 | 3 | 0..1 | Item gross price | //(cac:InvoiceLine | cac:CreditNoteLine)/ cac:Price/ cac:AllowanceCharge[cbc:ChargeIndicator = false()]/ cbc:BaseAmount |
| ibt-149 | 3 | 0..1 | Item price base quantity | //(cac:InvoiceLine | cac:CreditNoteLine)/ cac:Price/ cbc:BaseQuantity |
| ibt-150 | 3 | 0..1 | Item price base quantity unit of measure code | //(cac:InvoiceLine | cac:CreditNoteLine)/ cac:Price/ cbc:BaseQuantity/ @unitCode |
| ibg-30 | 2 | 1..n | LINE TAX INFORMATION | //(cac:InvoiceLine | cac:CreditNoteLine)/ cac:Item/ cac:ClassifiedTaxCategory |
| ibt-151 | 3 | 1..1 | Invoiced item TAX category code | //(cac:InvoiceLine | cac:CreditNoteLine)/ cac:Item/ cac:ClassifiedTaxCategory/ cbc:ID |
| ibt-152 | 3 | 0..1 | Invoiced item TAX rate | //(cac:InvoiceLine | cac:CreditNoteLine)/ cac:Item/ cac:ClassifiedTaxCategory/ cbc:Percent |
| ibt-185 | 3 | 0..1 | TAX exemption reason code | //(cac:InvoiceLine | cac:CreditNoteLine)/ cac:Item/ cac:ClassifiedTaxCategory/ cbc:TaxExemptionReasonCode |
| ibt-186 | 3 | 0..1 | TAX exemption reason text | //(cac:InvoiceLine | cac:CreditNoteLine)/ cac:Item/ cac:ClassifiedTaxCategory/ cbc:TaxExemptionReason |
| ibt-166 | 3 | 0..1 | Unit TAX | //(cac:InvoiceLine | cac:CreditNoteLine)/ cac:Item/ cac:ClassifiedTaxCategory/ cbc:PerUnitAmount |
| ibt-167 | 3 | 0..1 | Tax Scheme | //(cac:InvoiceLine | cac:CreditNoteLine)/ cac:Item/ cac:ClassifiedTaxCategory/ cac:TaxScheme/ cbc:ID |
| ibg-31 | 2 | 1..1 | ITEM INFORMATION | //(cac:InvoiceLine | cac:CreditNoteLine)/ cac:Item |
| ibt-153 | 3 | 1..1 | Item name | //(cac:InvoiceLine | cac:CreditNoteLine)/ cac:Item/ cbc:Name |
| ibt-154 | 3 | 0..n | Item description | //(cac:InvoiceLine | cac:CreditNoteLine)/ cac:Item/ cbc:Description |
| ibt-155 | 3 | 0..1 | Item Seller's identifier | //(cac:InvoiceLine | cac:CreditNoteLine)/ cac:Item/ cac:SellersItemIdentification/ cbc:ID |
| ibt-156 | 3 | 0..1 | Item Buyer's identifier | //(cac:InvoiceLine | cac:CreditNoteLine)/ cac:Item/ cac:BuyersItemIdentification/ cbc:ID |
| ibt-157 | 3 | 0..1 | Item standard identifier | //(cac:InvoiceLine | cac:CreditNoteLine)/ cac:Item/ cac:StandardItemIdentification/ cbc:ID |
| ibt-157-1 | 4 | 1..1 | Scheme identifier | //(cac:InvoiceLine | cac:CreditNoteLine)/ cac:Item/ cac:StandardItemIdentification/ cbc:ID/ @schemeID |
| ibt-158 | 3 | 0..n | Item classification identifier | //(cac:InvoiceLine | cac:CreditNoteLine)/ cac:Item/ cac:CommodityClassification/ cbc:ItemClassificationCode |
| ibt-158-1 | 4 | 1..1 | Scheme identifier | //(cac:InvoiceLine | cac:CreditNoteLine)/ cac:Item/ cac:CommodityClassification/ cbc:ItemClassificationCode/ @listID |
| ibt-158-2 | 4 | 0..1 | Scheme version identifier | //(cac:InvoiceLine | cac:CreditNoteLine)/ cac:Item/ cac:CommodityClassification/ cbc:ItemClassificationCode/ @listVersionID |
| ibt-159 | 3 | 0..1 | Item country of origin | //(cac:InvoiceLine | cac:CreditNoteLine)/ cac:Item/ cac:OriginCountry/ cbc:IdentificationCode |
| ibg-32 | 3 | 0..n | ITEM ATTRIBUTES | //(cac:InvoiceLine | cac:CreditNoteLine)/ cac:Item/ cac:AdditionalItemProperty |
| ibt-160 | 4 | 1..1 | Item attribute name | //(cac:InvoiceLine | cac:CreditNoteLine)/ cac:Item/ cac:AdditionalItemProperty/ cbc:Name |
| ibt-161 | 4 | 1..1 | Item attribute value | //(cac:InvoiceLine | cac:CreditNoteLine)/ cac:Item/ cac:AdditionalItemProperty/ cbc:Value |

### UBL Invoice syntax elements to semantic model mapping

**Table 33** shows the UBL syntax binding for the PINT semantic data model.

NOTE 1: Business terms used in the table below covers both invoice and credit notes. The tag names are correct according to the UBL Invoice and UBL Credit note schema.

NOTE 2: The table below contains spaces in XPath to make them easier to read. Make sure to remove any spaces before use

1. UBL Invoice syntax elements to semantic model mapping

| **UBL syntax XPath** | **ID** | **Level** | **Card.** | **Business Term** |
| --- | --- | --- | --- | --- |
| /(Invoice | CreditNote)/ cbc:ID | ibt-001 | 1 | 1..1 | Invoice number |
| /(Invoice | CreditNote)/ cbc:IssueDate | ibt-002 | 1 | 1..1 | Invoice issue date |
| /(Invoice | CreditNote)/ cbc:IssueTime | ibt-168 | 1 | 0..1 | Invoice issue time |
| ( /Invoice/ cbc:InvoiceTypeCode  | /CreditNote/ cbc:CreditNoteeTypeCode ) | ibt-003 | 1 | 1..1 | Invoice type code |
| /(Invoice | CreditNote)/ cbc:DocumentCurrencyCode | ibt-005 | 1 | 1..1 | Invoice currency code |
| /(Invoice | CreditNote)/ cbc:TaxCurrencyCode | ibt-006 | 1 | 0..1 | Tax accounting currency |
| /(Invoice | CreditNote)/ cbc:TaxPointDate | ibt-007 | 1 | 0..1 | TAX point date |
| /(Invoice | CreditNote)/ cac:InvoicePeriod/ cbc:DescriptionCode | ibt-008 | 1 | 0..1 | TAX point date code |
| /(Invoice | CreditNote)/ cbc:DueDate | ibt-009 | 1 | 0..1 | Payment due date |
| /(Invoice | CreditNote)/ cbc:BuyerReference | ibt-010 | 1 | 0..1 | Buyer reference |
| /(Invoice | CreditNote)/ cac:ProjectReference |  |  |  |  |
| /(Invoice | CreditNote)/ cac:ProjectReference/ cbc:ID | ibt-011 | 1 | 0..1 | Project reference |
| /(Invoice | CreditNote)/ cac:ContractDocumentReference |  |  |  |  |
| /(Invoice | CreditNote)/ cac:ContractDocumentReference/ cbc:ID | ibt-012 | 1 | 0..1 | Contract reference |
| /(Invoice | CreditNote)/ cac:OrderReference |  |  |  |  |
| /(Invoice | CreditNote)/ cac:OrderReference/ cbc:ID | ibt-013 | 1 | 0..1 | Purchase order reference |
| /(Invoice | CreditNote)/ cac:OrderReference/ cbc:SalesOrderID | ibt-014 | 1 | 0..1 | Sales order reference |
| /(Invoice | CreditNote)/ cac:ReceiptDocumentReference |  |  |  |  |
| /(Invoice | CreditNote)/ cac:ReceiptDocumentReference/ cbc:ID | ibt-015 | 1 | 0..1 | Receiving advice reference |
| /(Invoice | CreditNote)/ cac:DespatchDocumentReference |  |  |  |  |
| /(Invoice | CreditNote)/ cac:DespatchDocumentReference/ cbc:ID | ibt-016 | 1 | 0..n | Despatch advice reference |
| /(Invoice | CreditNote)/ cac:OriginatorDocumentReference/ cbc:ID | ibt-017 | 1 | 0..1 | Tender or lot reference |
| /(Invoice | CreditNote)/ cac:AdditionalDocumentReference[cbc:DocumentTypeCode = '130']/ cbc:ID | ibt-018 | 1 | 0..1 | Invoiced object identifier |
| /(Invoice | CreditNote)/ cac:AdditionalDocumentReference[cbc:DocumentTypeCode = '130']/ cbc:ID/ @schemeID | ibt-018-1 | 2 | 0..1 | The identification scheme identifier of the Invoiced object identifier |
| /(Invoice | CreditNote)/ cac:AdditionalDocumentReference/ cbc:DocumentTypeCode |  | 2 | 1..1 | Fixed value '130' |
| /(Invoice | CreditNote)/ cbc:AccountingCost | ibt-019 | 1 | 0..1 | Buyer accounting reference |
| /(Invoice | CreditNote)/ cac:PaymentTerms | ibg-33 | 1 | 0..n | INVOICE TERMS |
| /(Invoice | CreditNote)/ cac:PaymentTerms/ cbc:Note | ibt-020 | 2 | 0..1 | Payment terms |
| /(Invoice | CreditNote)/ cac:PaymentTerms/ cbc:PaymentMeansID | ibt-187 | 2 | 0..1 | Terms payment instructions ID |
| /(Invoice | CreditNote)/ cac:PaymentTerms/ cbc:Amount | ibt-176 | 2 | 0..1 | Terms amount |
| /(Invoice | CreditNote)/ cac:PaymentTerms/ cbc:InstallmentDueDate | ibt-177 | 2 | 0..1 | Terms installment due date |
|  | ibg-01 | 1 | 0..n | INVOICE NOTE |
| /(Invoice | CreditNote)/ cbc:Note | ibt-021 | 2 | 0..1 | Invoice note subject code |
| /(Invoice | CreditNote)/ cbc:Note | ibt-022 | 2 | 0..1 | Invoice note |
|  | ibg-02 | 1 | 1..1 | PROCESS CONTROL |
| /(Invoice | CreditNote)/ cbc:ProfileID | ibt-023 | 2 | 0..1 | Business process type (Profile ID) |
| /(Invoice | CreditNote)/ cbc:CustomizationID | ibt-024 | 2 | 1..1 | Specification identifier (Customization ID) |
| /(Invoice | CreditNote)/ cac:BillingReference | ibg-03 | 1 | 0..n | PRECEDING INVOICE REFERENCE |
| /(Invoice | CreditNote)/ cac:BillingReference/ cac:InvoiceDocumentReference |  |  |  |  |
| /(Invoice | CreditNote)/ cac:BillingReference/ cac:InvoiceDocumentReference/ cbc:ID | ibt-025 | 2 | 1..1 | Preceding Invoice reference |
| /(Invoice | CreditNote)/ cac:BillingReference/ cac:InvoiceDocumentReference/ cbc:IssueDate | ibt-026 | 2 | 0..1 | Preceding Invoice issue date |
| /(Invoice | CreditNote)/ cac:AccountingSupplierParty | ibg-04 | 1 |  | SELLER |
| /(Invoice | CreditNote)/ cac:AccountingSupplierParty/ cac:Party |  |  |  |  |
| /(Invoice | CreditNote)/ cac:AccountingSupplierParty/ cac:Party/ cac:PartyLegalEntity |  |  |  |  |
| /(Invoice | CreditNote)/ cac:AccountingSupplierParty/ cac:Party/ cac:PartyLegalEntity/ cbc:RegistrationName | ibt-027 | 2 | 1..1 | Seller name |
| /(Invoice | CreditNote)/ cac:AccountingSupplierParty/ cac:Party/ cac:PartyName |  |  |  |  |
| /(Invoice | CreditNote)/ cac:AccountingSupplierParty/ cac:Party/ cac:PartyName/ cbc:Name | ibt-028 | 2 | 0..1 | Seller trading name |
| /(Invoice | CreditNote)/ cac:AccountingSupplierParty/ cac:Party/ cac:PartyIdentification |  |  | 0..n |  |
| /(Invoice | CreditNote)/ cac:AccountingSupplierParty/ cac:Party/ cac:PartyIdentification/ cbc:ID | ibt-029 | 2 | 0..n  (0..1) | Seller identifier |
| /(Invoice | CreditNote)/ cac:AccountingSupplierParty/ cac:Party/ cac:PartyIdentification/ cbc:ID | ibt-090 | 3 | 0..1 | Bank assigned creditor identifier |
| /(Invoice | CreditNote)/ cac:AccountingSupplierParty/ cac:Party/ cac:PartyIdentification/ cbc:ID/ @schemeID | ibt-029-1 | 3 | 0..1 | Scheme identifier |
| /(Invoice | CreditNote)/ cac:AccountingSupplierParty/ cac:Party/ cac:PartyIdentification/ cbc:ID/ @schemeID | ibt-090-1 | 4 | 0..1 | Scheme identifier |
| /(Invoice | CreditNote)/ cac:AccountingSupplierParty/ cac:Party/ cac:PartyLegalEntity/ cbc:CompanyID | ibt-030 | 2 | 0..1 | Seller legal registration identifier |
| /(Invoice | CreditNote)/ cac:AccountingSupplierParty/ cac:Party/ cac:PartyLegalEntity/ cbc:CompanyID/ @schemeID | ibt-030-1 | 3 | 0..1 | Scheme identifier |
| /(Invoice | CreditNote)/ cac:AccountingSupplierParty/ cac:Party/ cac:PartyTaxScheme |  |  |  |  |
| /(Invoice | CreditNote)/ cac:AccountingSupplierParty/ cac:Party/ cac:PartyTaxScheme/ cbc:CompanyID | ibt-031 | 2 | 0..1 | Seller TAX identifier |
| /(Invoice | CreditNote)/ cac:AccountingSupplierParty/ cac:Party/ cac:PartyTaxScheme/ cbc:CompanyID | ibt-032 | 2 | 0..1 | Seller TAX registration identifier |
| /(Invoice | CreditNote)/ cac:AccountingSupplierParty/ cac:Party/ cac:PartyTaxScheme/ cac:TaxScheme |  |  |  |  |
| /(Invoice | CreditNote)/ cac:AccountingSupplierParty/ cac:Party/ cac:PartyTaxScheme/ cac:TaxScheme/ cbc:ID | ibt-032-1 | 2 | 0..1 | Tax Scheme |
| /(Invoice | CreditNote)/ cac:AccountingSupplierParty/ cac:Party/ cac:PartyLegalEntity/ cbc:CompanyLegalForm | ibt-033 | 2 | 0..1 | Seller additional legal information |
| /(Invoice | CreditNote)/ cac:AccountingSupplierParty/ cac:Party/ cbc:EndpointID | ibt-034 | 2 | 0..1 | Seller electronic address |
| /(Invoice | CreditNote)/ cac:AccountingSupplierParty/ cac:Party/ cbc:EndpointID/ @schemeID | ibt-034-1 | 3 | 1..1 | Scheme identifier |
| /(Invoice | CreditNote)/ cac:AccountingSupplierParty/ cac:Party/ cac:PostalAddress | ibg-05 | 2 | 1..1 | SELLER POSTAL ADDRESS |
| /(Invoice | CreditNote)/ cac:AccountingSupplierParty/ cac:Party/ cac:PostalAddress/ cbc:StreetName | ibt-035 | 3 | 0..1 | Seller address line 1 |
| /(Invoice | CreditNote)/ cac:AccountingSupplierParty/ cac:Party/ cac:PostalAddress/ cbc:AdditionalStreetName | ibt-036 | 3 | 0..1 | Seller address line 2 |
| /(Invoice | CreditNote)/ cac:AccountingSupplierParty/ cac:Party/ cac:PostalAddress/ cac:AddressLine |  |  |  |  |
| /(Invoice | CreditNote)/ cac:AccountingSupplierParty/ cac:Party/ cac:PostalAddress/ cac:AddressLine/ cbc:Line | ibt-162 | 3 | 0..1 | Seller address line 3 |
| /(Invoice | CreditNote)/ cac:AccountingSupplierParty/ cac:Party/ cac:PostalAddress/ cbc:CityName | ibt-037 | 3 | 0..1 | Seller city |
| /(Invoice | CreditNote)/ cac:AccountingSupplierParty/ cac:Party/ cac:PostalAddress/ cbc:PostalZone | ibt-038 | 3 | 0..1 | Seller post code |
| /(Invoice | CreditNote)/ cac:AccountingSupplierParty/ cac:Party/ cac:PostalAddress/ cbc:CountrySubentity | ibt-039 | 3 | 0..1 | Seller country subdivision |
| /(Invoice | CreditNote)/ cac:AccountingSupplierParty/ cac:Party/ cac:PostalAddress/ cac:Country |  |  |  |  |
| /(Invoice | CreditNote)/ cac:AccountingSupplierParty/ cac:Party/ cac:PostalAddress/ cac:Country/ cbc:IdentificationCode | ibt-040 | 3 | 1..1 | Seller country code |
| /(Invoice | CreditNote)/ cac:AccountingSupplierParty/ cac:Party/ cac:Contact | ibg-06 | 2 | 0..1 | SELLER CONTACT |
| /(Invoice | CreditNote)/ cac:AccountingSupplierParty/ cac:Party/ cac:Contact/ cbc:Name | ibt-041 | 3 | 0..1 | Seller contact point |
| /(Invoice | CreditNote)/ cac:AccountingSupplierParty/ cac:Party/ cac:Contact/ cbc:Telephone | ibt-042 | 3 | 0..1 | Seller contact telephone number |
| /(Invoice | CreditNote)/ cac:AccountingSupplierParty/ cac:Party/ cac:Contact/ cbc:ElectronicMail | ibt-043 | 3 | 0..1 | Seller contact email address |
| /(Invoice | CreditNote)/ cac:AccountingCustomerParty | ibg-07 | 1 | 1..1 | BUYER |
| /(Invoice | CreditNote)/ cac:AccountingCustomerParty/ cac:Party |  |  |  |  |
| /(Invoice | CreditNote)/ cac:AccountingCustomerParty/ cac:Party/ cac:PartyLegalEntity |  |  |  |  |
| /(Invoice | CreditNote)/ cac:AccountingCustomerParty/ cac:Party/ cac:PartyLegalEntity/ cbc:RegistrationName | ibt-044 | 2 | 1..1 | Buyer name |
| /(Invoice | CreditNote)/ cac:AccountingCustomerParty/ cac:Party/ cac:PartyName |  |  |  |  |
| /(Invoice | CreditNote)/ cac:AccountingCustomerParty/ cac:Party/ cac:PartyName/ cbc:Name | ibt-045 | 2 | 0..1 | Buyer trading name |
| /(Invoice | CreditNote)/ cac:AccountingCustomerParty/ cac:Party/ cac:PartyIdentification |  |  |  |  |
| /(Invoice | CreditNote)/ cac:AccountingCustomerParty/ cac:Party/ cac:PartyIdentification/ cbc:ID | ibt-046 | 2 | 0..n | Buyer identifier |
| /(Invoice | CreditNote)/ cac:AccountingCustomerParty/ cac:Party/ cac:PartyIdentification/ cbc:ID/ @schemeID | ibt-046-1 | 3 | 0..1 | Scheme identifier |
| /(Invoice | CreditNote)/ cac:AccountingCustomerParty/ cac:Party/ cac:PartyLegalEntity/ cbc:CompanyID | ibt-047 | 2 | 0..1 | Buyer legal registration identifier |
| /(Invoice | CreditNote)/ cac:AccountingCustomerParty/ cac:Party/ cac:PartyLegalEntity/ cbc:CompanyID/ @schemeID | ibt-047-1 | 3 | 0..1 | Scheme identifier |
| /(Invoice | CreditNote)/ cac:AccountingCustomerParty/ cac:Party/ cac:PartyTaxScheme |  |  |  |  |
| /(Invoice | CreditNote)/ cac:AccountingCustomerParty/ cac:Party/ cac:PartyTaxScheme/ cbc:CompanyID | ibt-048 | 2 | 0..1 | Buyer TAX identifier |
| /(Invoice | CreditNote)/ cac:AccountingCustomerParty/ cac:Party/ cac:PartyTaxScheme/ cac:TaxScheme |  |  |  |  |
| /(Invoice | CreditNote)/ cac:AccountingCustomerParty/ cac:Party/ cac:PartyTaxScheme/ cac:TaxScheme/ cbc:ID | ibt-048-1 | 3 | 0..1 | Tax Scheme |
| /(Invoice | CreditNote)/ cac:AccountingCustomerParty/ cac:Party/ cbc:EndpointID | ibt-049 | 2 | 0..1 | Buyer electronic address |
| /(Invoice | CreditNote)/ cac:AccountingCustomerParty/ cac:Party/ cbc:EndpointID/ @schemeID | ibt-049-1 | 3 | 1..1 | Scheme identifier |
| /(Invoice | CreditNote)/ cac:AccountingCustomerParty/ cac:Party/ cac:PostalAddress | ibg-08 | 2 | 1..1 | BUYER POSTAL ADDRESS |
| /(Invoice | CreditNote)/ cac:AccountingCustomerParty/ cac:Party/ cac:PostalAddress/ cbc:StreetName | ibt-050 | 3 | 0..1 | Buyer address line 1 |
| /(Invoice | CreditNote)/ cac:AccountingCustomerParty/ cac:Party/ cac:PostalAddress/ cbc:AdditionalStreetName | ibt-051 | 3 | 0..1 | Buyer address line 2 |
| /(Invoice | CreditNote)/ cac:AccountingCustomerParty/ cac:Party/ cac:PostalAddress/ cac:AddressLine |  |  |  |  |
| /(Invoice | CreditNote)/ cac:AccountingCustomerParty/ cac:Party/ cac:PostalAddress/ cac:AddressLine/ cbc:Line | ibt-163 | 3 | 0..1 | Buyer address line 3 |
| /(Invoice | CreditNote)/ cac:AccountingCustomerParty/ cac:Party/ cac:PostalAddress/ cbc:CityName | ibt-052 | 3 | 0..1 | Buyer city |
| /(Invoice | CreditNote)/ cac:AccountingCustomerParty/ cac:Party/ cac:PostalAddress/ cbc:PostalZone | ibt-053 | 3 | 0..1 | Buyer post code |
| /(Invoice | CreditNote)/ cac:AccountingCustomerParty/ cac:Party/ cac:PostalAddress/ cbc:CountrySubentity | ibt-054 | 3 | 0..1 | Buyer country subdivision |
| /(Invoice | CreditNote)/ cac:AccountingCustomerParty/ cac:Party/ cac:PostalAddress/ cac:Country |  |  |  |  |
| /(Invoice | CreditNote)/ cac:AccountingCustomerParty/ cac:Party/ cac:PostalAddress/ cac:Country/ cbc:IdentificationCode | ibt-055 | 3 | 1..1 | Buyer country code |
| /(Invoice | CreditNote)/ cac:AccountingCustomerParty/ cac:Party/ cac:Contact | ibg-09 | 2 | 0..1 | BUYER CONTACT |
| /(Invoice | CreditNote)/ cac:AccountingCustomerParty/ cac:Party/ cac:Contact/ cbc:Name | ibt-056 | 3 | 0..1 | Buyer contact point |
| /(Invoice | CreditNote)/ cac:AccountingCustomerParty/ cac:Party/ cac:Contact/ cbc:Telephone | ibt-057 | 3 | 0..1 | Buyer contact telephone number |
| /(Invoice | CreditNote)/ cac:AccountingCustomerParty/ cac:Party/ cac:Contact/ cbc:ElectronicMail | ibt-058 | 3 | 0..1 | Buyer contact email address |
| /(Invoice | CreditNote)/ cac:PayeeParty | ibg-10 | 1 | 0..1 | PAYEE |
| /(Invoice | CreditNote)/ cac:PayeeParty/ cac:PartyName |  |  |  |  |
| /(Invoice | CreditNote)/ cac:PayeeParty/ cac:PartyName/ cbc:Name | ibt-059 | 2 | 1..1 | Payee name |
| /(Invoice | CreditNote)/ cac:PayeeParty/ cac:PartyIdentification |  |  |  |  |
| /(Invoice | CreditNote)/ cac:PayeeParty/ cac:PartyIdentification/ cbc:ID | ibt-060 | 2 | 0..1 | Payee identifier |
| /(Invoice | CreditNote)/ cac:PayeeParty/ cac:PartyIdentification/ cbc:ID/ @schemeID | ibt-060-1 | 3 | 0..1 | Scheme identifier |
| /(Invoice | CreditNote)/ cac:PayeeParty/ cac:PartyLegalEntity |  |  |  |  |
| /(Invoice | CreditNote)/ cac:PayeeParty/ cac:PartyLegalEntity/ cbc:CompanyID | ibt-061 | 2 | 0..1 | Payee legal registration identifier |
| /(Invoice | CreditNote)/ cac:PayeeParty/ cac:PartyLegalEntity/ cbc:CompanyID/ @schemeID | ibt-061-1 | 3 | 0..1 | Scheme identifier |
| /(Invoice | CreditNote)/ cac:TaxRepresentativeParty | ibg-11 | 1 | 0..1 | SELLER TAX REPRESENTATIVE PARTY |
| /(Invoice | CreditNote)/ cac:TaxRepresentativeParty/ cac:PartyName |  |  |  |  |
| /(Invoice | CreditNote)/ cac:TaxRepresentativeParty/ cac:PartyName/ cbc:Name | ibt-062 | 2 | 1..1 | Seller tax representative name |
| /(Invoice | CreditNote)/ cac:TaxRepresentativeParty/ cac:PartyTaxScheme |  |  |  |  |
| /(Invoice | CreditNote)/ cac:TaxRepresentativeParty/ cac:PartyTaxScheme/ cbc:CompanyID | ibt-063 | 2 | 1..1 | Seller tax representative TAX identifier |
| /(Invoice | CreditNote)/ cac:TaxRepresentativeParty/ cac:PartyTaxScheme/ cac:TaxScheme |  |  |  |  |
| /(Invoice | CreditNote)/ cac:TaxRepresentativeParty/ cac:PartyTaxScheme/ cac:TaxScheme/ cbc:ID | ibt-063-1 | 2 | 0..1 | Tax Scheme |
| /(Invoice | CreditNote)/ cac:TaxRepresentativeParty/ cac:PostalAddress | ibg-12 | 2 | 1..1 | SELLER TAX REPRESENTATIVE POSTAL ADDRESS |
| /(Invoice | CreditNote)/ cac:TaxRepresentativeParty/ cac:PostalAddress/ cbc:StreetName | ibt-064 | 3 | 0..1 | Tax representative address line 1 |
| /(Invoice | CreditNote)/ cac:TaxRepresentativeParty/ cac:PostalAddress/ cbc:AdditionalStreetName | ibt-065 | 3 | 0..1 | Tax representative address line 2 |
| /(Invoice | CreditNote)/ cac:TaxRepresentativeParty/ cac:PostalAddress/ cac:AddressLine |  |  |  |  |
| /(Invoice | CreditNote)/ cac:TaxRepresentativeParty/ cac:PostalAddress/ cac:AddressLine/ cbc:Line | ibt-164 | 3 | 0..1 | Tax representative address line 3 |
| /(Invoice | CreditNote)/ cac:TaxRepresentativeParty/ cac:PostalAddress/ cbc:CityName | ibt-066 | 3 | 0..1 | Tax representative city |
| /(Invoice | CreditNote)/ cac:TaxRepresentativeParty/ cac:PostalAddress/ cbc:PostalZone | ibt-067 | 3 | 0..1 | Tax representative post code |
| /(Invoice | CreditNote)/ cac:TaxRepresentativeParty/ cac:PostalAddress/ cbc:CountrySubentity | ibt-068 | 3 | 0..1 | Tax representative country subdivision |
| /(Invoice | CreditNote)/ cac:TaxRepresentativeParty/ cac:PostalAddress/ cac:Country |  |  |  |  |
| /(Invoice | CreditNote)/ cac:TaxRepresentativeParty/ cac:PostalAddress/ cac:Country/ cbc:IdentificationCode | ibt-069 | 3 | 1..1 | Tax representative country code |
| /(Invoice | CreditNote)/ cac:Delivery | ibg-13 | 1 | 0..1 | DELIVERY INFORMATION |
| /(Invoice | CreditNote)/ cac:Delivery/ cac:DeliveryParty |  |  |  |  |
| /(Invoice | CreditNote)/ cac:Delivery/ cac:DeliveryParty/ cac:PartyName |  |  |  |  |
| /(Invoice | CreditNote)/ cac:Delivery/ cac:DeliveryParty/ cac:PartyName/ cbc:Name | ibt-070 | 2 | 0..1 | Deliver to party name |
| /(Invoice | CreditNote)/ cac:Delivery/ cac:DeliveryLocation |  |  |  |  |
| /(Invoice | CreditNote)/ cac:Delivery/ cac:DeliveryLocation/ cbc:ID | ibt-071 | 2 | 0..1 | Deliver to location identifier |
| /(Invoice | CreditNote)/ cac:Delivery/ cac:DeliveryLocation/ cbc:ID/ @schemeID | ibt-071-1 | 3 | 0..1 | Scheme identifier |
| /(Invoice | CreditNote)/ cac:Delivery/ cbc:ActualDeliveryDate | ibt-072 | 2 | 0..1 | Actual delivery date |
| /(Invoice | CreditNote)/ cac:InvoicePeriod | ibg-14 | 2 | 0..1 | INVOICING PERIOD |
| /(Invoice | CreditNote)/ cac:InvoicePeriod/ cbc:StartDate | ibt-073 | 3 | 0..1 | Invoicing period start date |
| /(Invoice | CreditNote)/ cac:InvoicePeriod/ cbc:EndDate | ibt-074 | 3 | 0..1 | Invoicing period end date |
| /(Invoice | CreditNote)/ cac:Delivery/ cac:DeliveryLocation/ cac:Address | ibg-15 | 2 | 0..1 | DELIVER TO ADDRESS |
| /(Invoice | CreditNote)/ cac:Delivery/ cac:DeliveryLocation/ cac:Address/ cbc:StreetName | ibt-075 | 3 | 0..1 | Deliver to address line 1 |
| /(Invoice | CreditNote)/ cac:Delivery/ cac:DeliveryLocation/ cac:Address/ cbc:AdditionalStreetName | ibt-076 | 3 | 0..1 | Deliver to address line 2 |
| /(Invoice | CreditNote)/ cac:Delivery/ cac:DeliveryLocation/ cac:Address/ cac:AddressLine/ cbc:Line | ibt-165 | 3 | 0..1 | Deliver to address line 3 |
| /(Invoice | CreditNote)/ cac:Delivery/ cac:DeliveryLocation/ cac:Address/ cbc:CityName | ibt-077 | 3 | 0..1 | Deliver to city |
| /(Invoice | CreditNote)/ cac:Delivery/ cac:DeliveryLocation/ cac:Address/ cbc:PostalZone | ibt-078 | 3 | 0..1 | Deliver to post code |
| /(Invoice | CreditNote)/ cac:Delivery/ cac:DeliveryLocation/ cac:Address/ cbc:CountrySubentity | ibt-079 | 3 | 0..1 | Deliver to country subdivision |
| /(Invoice | CreditNote)/ cac:Delivery/ cac:DeliveryLocation/ cac:Address/ cac:Country |  |  |  |  |
| /(Invoice | CreditNote)/ cac:Delivery/ cac:DeliveryLocation/ cac:Address/ cac:Country/ cbc:IdentificationCode | ibt-080 | 3 | 1..1 | Deliver to country code |
| /(Invoice | CreditNote)/ cac:PaymentMeans | ibg-16 | 1 | 0..n | PAYMENT INSTRUCTIONS |
| /(Invoice | CreditNote)/ cac:PaymentMeans/ cbc:ID | ibt-178 | 2 | 0..1 | Payment Instructions ID |
| /(Invoice | CreditNote)/ cac:PaymentMeans/ cbc:PaymentMeansCode | ibt-081 | 2 | 1..1 | Payment means type code |
| /(Invoice | CreditNote)/ cac:PaymentMeans/ cbc:PaymentMeansCode/ @Name | ibt-082 | 2 | 0..1 | Payment means text |
| /(Invoice | CreditNote)/ cac:PaymentMeans/ cbc:PaymentID | ibt-083 | 2 | 0..n | Remittance information |
| /(Invoice | CreditNote)/ cac:PaymentMeans/ cbc:PaymentID/ @SchemeID | ibt-083-1 | 3 | 0..1 | Scheme identifier |
| /(Invoice | CreditNote)/ cac:PaymentMeans/ cac:PayeeFinancialAccount | ibg-17 | 2 | 0..n | CREDIT TRANSFER |
| /(Invoice | CreditNote)/ cac:PaymentMeans/ cac:PayeeFinancialAccount/ cbc:ID | ibt-084 | 3 | 1..1 | Payment account identifier |
| /(Invoice | CreditNote)/ cac:PaymentMeans/ cac:PayeeFinancialAccount/ cbc:ID/ @SchemeID | ibt-084-1 | 3 | 0..1 | Scheme identifier |
| /(Invoice | CreditNote)/ cac:PaymentMeans/ cac:PayeeFinancialAccount/ cbc:Name | ibt-085 | 3 | 0..1 | Payment account name |
| /(Invoice | CreditNote)/ cac:PaymentMeans/ cac:PayeeFinancialAccount/ cac:FinancialInstitutionBranch |  |  |  |  |
| /(Invoice | CreditNote)/ cac:PaymentMeans/ cac:PayeeFinancialAccount/ cac:FinancialInstitutionBranch/ cbc:ID | ibt-086 | 3 | 0..1 | Payment service provider identifier |
| /(Invoice | CreditNote)/ cac:PaymentMeans/ cac:PayeeFinancialAccount/ cac:FinancialInstitutionBranch/ cac:Address | ibg-34 | 3 | 0..1 | ADDRESS |
| /(Invoice | CreditNote)/ cac:PaymentMeans/ cac:PayeeFinancialAccount/ cac:FinancialInstitutionBranch/ cac:Address/ cbc:StreetName | ibt-169 | 4 | 0..1 | Account address line 1 |
| /(Invoice | CreditNote)/ cac:PaymentMeans/ cac:PayeeFinancialAccount/ cac:FinancialInstitutionBranch/ cac:Address/ cbc:AdditionalStreetName | ibt-170 | 4 | 0..1 | Account address line 2 |
| /(Invoice | CreditNote)/ cac:PaymentMeans/ cac:PayeeFinancialAccount/ cac:FinancialInstitutionBranch/ cac:Address/ cbc:CityName | ibt-171 | 4 | 0..1 | Account city |
| /(Invoice | CreditNote)/ cac:PaymentMeans/ cac:PayeeFinancialAccount/ cac:FinancialInstitutionBranch/ cac:Address/ cbc:PostalZone | ibt-172 | 4 | 0..1 | Account post code |
| /(Invoice | CreditNote)/ cac:PaymentMeans/ cac:PayeeFinancialAccount/ cac:FinancialInstitutionBranch/ cac:Address/ cbc:CountrySubentity | ibt-173 | 4 | 0..1 | Account country subdivision |
| /(Invoice | CreditNote)/ cac:PaymentMeans/ cac:PayeeFinancialAccount/ cac:FinancialInstitutionBranch/ cac:Address/ cac:AddressLine |  |  |  |  |
| /(Invoice | CreditNote)/ cac:PaymentMeans/ cac:PayeeFinancialAccount/ cac:FinancialInstitutionBranch/ cac:Address/ cac:AddressLine/ cbc:Line | ibt-174 | 4 | 0..1 | Account address line 3 |
| /(Invoice | CreditNote)/ cac:PaymentMeans/ cac:PayeeFinancialAccount/ cac:FinancialInstitutionBranch/ cac:Address/ cac:Country |  |  |  |  |
| /(Invoice | CreditNote)/ cac:PaymentMeans/ cac:PayeeFinancialAccount/ cac:FinancialInstitutionBranch/ cac:Address/ cac:Country/ cbc:IdentificationCode | ibt-175 | 4 | 0..1 | Account country code |
| /(Invoice | CreditNote)/ cac:PaymentMeans/ cac:CardAccount | ibg-18 | 2 | 0..1 | PAYMENT CARD INFORMATION |
| /(Invoice | CreditNote)/ cac:PaymentMeans/ cac:CardAccount/ cbc:PrimaryAccountNumberID | ibt-087 | 3 | 1..1 | Payment card primary account number |
| /(Invoice | CreditNote)/ cac:PaymentMeans/ cac:CardAccount/ cbc:NetworkID |  |  |  |  |
| /(Invoice | CreditNote)/ cac:PaymentMeans/ cac:CardAccount/ cbc:HolderName | ibt-088 | 3 | 0..1 | Payment card holder name |
| /(Invoice | CreditNote)/ cac:PaymentMeans/ cac:PaymentMandate | ibg-19 | 2 | 0..1 | DIRECT DEBIT |
| /(Invoice | CreditNote)/ cac:PaymentMeans/ cac:PaymentMandate/ cbc:ID | ibt-089 | 3 | 0..1 | Mandate reference identifier |
| /(Invoice | CreditNote)/ cac:PaymentMeans/ cac:PaymentMandate/ cac:PayerFinancialAccount |  |  |  |  |
| /(Invoice | CreditNote)/ cac:PaymentMeans/ cac:PaymentMandate/ cac:PayerFinancialAccount/ cbc:ID | ibt-091 | 3 | 0..1 | Debited account identifier |
| /(Invoice | CreditNote)/ cac:PrepaidPayment | ibg-35 | 1 | 0..n | PAID AMOUNTS |
| /(Invoice | CreditNote)/ cac:PrepaidPayment/ cbc:ID | ibt-179 | 2 | 0..1 | Payment identifier |
| /(Invoice | CreditNote)/ cac:PrepaidPayment/ cbc:PaidAmount | ibt-180 | 2 | 1..1 | Paid amount |
| /(Invoice | CreditNote)/ cac:PrepaidPayment/ cbc:ReceivedDate | ibt-181 | 2 | 0..1 | The date when the paid amount is debited to the invoice |
| /(Invoice | CreditNote)/ cac:PrepaidPayment/ cbc:InstructionID | ibt-182 | 2 | 0..1 | Payment type |
| /(Invoice | CreditNote)/ cac:AllowanceCharge[cbc:ChargeIndicator = false()] | ibg-20 | 1 | 0..n | DOCUMENT LEVEL ALLOWANCES |
| /(Invoice | CreditNote)/ cac:AllowanceCharge[cbc:ChargeIndicator = false()]/ cbc:ChargeIndicator |  |  |  | Fixed value 'false' |
| /(Invoice | CreditNote)/ cac:AllowanceCharge[cbc:ChargeIndicator = false()]/ cbc:Amount | ibt-092 | 2 | 1..1 | Document level allowance amount |
| /(Invoice | CreditNote)/ cac:AllowanceCharge[cbc:ChargeIndicator = false()]/ cbc:BaseAmount | ibt-093 | 2 | 0..1 | Document level allowance base amount |
| /(Invoice | CreditNote)/ cac:AllowanceCharge[cbc:ChargeIndicator = false()]/ cbc:MultiplierFactorNumeric | ibt-094 | 2 | 0..1 | Document level allowance percentage |
| /(Invoice | CreditNote)/ cac:AllowanceCharge[cbc:ChargeIndicator = false()]/ cac:TaxCategory |  |  |  |  |
| /(Invoice | CreditNote)/ cac:AllowanceCharge[cbc:ChargeIndicator = false()]/ cac:TaxCategory/ cbc:ID | ibt-095 | 2 | 1..1 | Document level allowance TAX category code |
| /(Invoice | CreditNote)/ cac:AllowanceCharge[cbc:ChargeIndicator = false()]/ cac:TaxCategory/ cbc:Percent | ibt-096 | 2 | 0..1 | Document level allowance TAX rate |
| /(Invoice | CreditNote)/ cac:AllowanceCharge[cbc:ChargeIndicator = false()]/ cac:TaxCategory/ cac:TaxScheme |  |  |  |  |
| /(Invoice | CreditNote)/ cac:AllowanceCharge[cbc:ChargeIndicator = false()]/ cac:TaxCategory/ cac:TaxScheme/ cbc:ID | ibt-096-1 | 3 | 0..1 | Tax Scheme |
| /(Invoice | CreditNote)/ cac:AllowanceCharge[cbc:ChargeIndicator = false()]/ cbc:AllowanceChargeReason | ibt-097 | 2 | 0..1 | Document level allowance reason |
| /(Invoice | CreditNote)/ cac:AllowanceCharge[cbc:ChargeIndicator = false()]/ cbc:AllowanceChargeReasonCode | ibt-098 | 2 | 0..1 | Document level allowance reason code |
| /(Invoice | CreditNote)/ cac:AllowanceCharge[cbc:ChargeIndicator = true()] | ibg-21 | 1 | 0..n | DOCUMENT LEVEL CHARGES |
| /(Invoice | CreditNote)/ cac:AllowanceCharge[cbc:ChargeIndicator = true()]/ cbc:ChargeIndicator |  |  |  | Fixed value 'true' |
| /(Invoice | CreditNote)/ cac:AllowanceCharge[cbc:ChargeIndicator = true()]/ cbc:Amount | ibt-099 | 2 | 1..1 | Document level charge amount |
| /(Invoice | CreditNote)/ cac:AllowanceCharge[cbc:ChargeIndicator = true()]/ cbc:BaseAmount | ibt-100 | 2 | 0..1 | Document level charge base amount |
| /(Invoice | CreditNote)/ cac:AllowanceCharge[cbc:ChargeIndicator = true()]/ cbc:MultiplierFactorNumeric | ibt-101 | 2 | 0..1 | Document level charge percentage |
| /(Invoice | CreditNote)/ cac:AllowanceCharge[cbc:ChargeIndicator = true()]/ cac:TaxCategory |  |  |  |  |
| /(Invoice | CreditNote)/ cac:AllowanceCharge[cbc:ChargeIndicator = true()]/ cac:TaxCategory/ cbc:ID | ibt-102 | 2 | 1..1 | Document level charge TAX category code |
| /(Invoice | CreditNote)/ cac:AllowanceCharge[cbc:ChargeIndicator = true()]/ cac:TaxCategory/ cbc:Percent | ibt-103 | 2 | 0..1 | Document level charge TAX rate |
| /(Invoice | CreditNote)/ cac:AllowanceCharge[cbc:ChargeIndicator = true()]/ cac:TaxCategory/ cac:TaxScheme |  |  |  |  |
| /(Invoice | CreditNote)/ cac:AllowanceCharge[cbc:ChargeIndicator = true()]/ cac:TaxCategory/ cac:TaxScheme/ cbc:ID | ibt-103-1 | 3 | 0..1 | Tax Scheme |
| /(Invoice | CreditNote)/ cac:AllowanceCharge[cbc:ChargeIndicator = true()]/ cbc:AllowanceChargeReason | ibt-104 | 2 | 0..1 | Document level charge reason |
| /(Invoice | CreditNote)/ cac:AllowanceCharge[cbc:ChargeIndicator = true()]/ cbc:AllowanceChargeReasonCode | ibt-105 | 2 | 0..1 | Document level charge reason code |
| /(Invoice | CreditNote)/ cac:LegalMonetaryTotal | ibg-22 | 1 | 1..1 | DOCUMENT TOTALS |
| /(Invoice | CreditNote)/ cac:LegalMonetaryTotal/ cbc:LineExtensionAmount | ibt-106 | 2 | 1..1 | Sum of Invoice line net amount |
| /(Invoice | CreditNote)/ cac:LegalMonetaryTotal/ cbc:AllowanceTotalAmount | ibt-107 | 2 | 0..1 | Sum of allowances on document level |
| /(Invoice | CreditNote)/ cac:LegalMonetaryTotal/ cbc:ChargeTotalAmount | ibt-108 | 2 | 0..1 | Sum of charges on document level |
| /(Invoice | CreditNote)/ cac:LegalMonetaryTotal/ cbc:TaxExclusiveAmount | ibt-109 | 2 | 1..1 | Invoice total amount without TAX |
| /(Invoice | CreditNote)/ cac:TaxTotal |  |  |  |  |
| /(Invoice | CreditNote)/ cac:TaxTotal/ cbc:TaxAmount[@currencyID=/(Invoice | CreditNote)/ cbc:DocumentCurrencyCode/ text()] | ibt-110 | 2 | 0..1 | Invoice total TAX amount |
| /(Invoice | CreditNote)/ cac:TaxTotal/ cbc:TaxAmount[@currencyID=/(Invoice | CreditNote)/ cbc:TaxCurrencyCode/ text()] | ibt-111 | 2 | 0..1 | Invoice total TAX amount in accounting currency |
| /(Invoice | CreditNote)/ cac:LegalMonetaryTotal/ cbc:TaxInclusiveAmount | ibt-112 | 2 | 1..1 | Invoice total amount with TAX |
| /(Invoice | CreditNote)/ cac:LegalMonetaryTotal/ cbc:PrepaidAmount | ibt-113 | 2 | 0..1 | Paid amount |
| /(Invoice | CreditNote)/ cac:LegalMonetaryTotal/ cbc:PayableRoundingAmount | ibt-114 | 2 | 0..1 | Rounding amount |
| /(Invoice | CreditNote)/ cac:LegalMonetaryTotal/ cbc:PayableAmount | ibt-115 | 2 | 1..1 | Amount due for payment |
| /(Invoice | CreditNote)/ cac:TaxTotal/ cac:TaxSubtotal | ibg-23 | 1 | 1..n | TAX BREAKDOWN |
| /(Invoice | CreditNote)/ cac:TaxTotal/ cac:TaxSubtotal/ cbc:TaxableAmount | ibt-116 | 2 | 1..1 | TAX category taxable amount |
| /(Invoice | CreditNote)/ cac:TaxTotal/ cac:TaxSubtotal/ cbc:TaxAmount | ibt-117 | 2 | 1..1 | TAX category tax amount |
| /(Invoice | CreditNote)/ cac:TaxTotal/ cac:TaxSubtotal/ cac:TaxCategory |  |  |  |  |
| /(Invoice | CreditNote)/ cac:TaxTotal/ cac:TaxSubtotal/ cac:TaxCategory/ cbc:ID | ibt-118 | 2 | 1..1 | TAX category code |
| /(Invoice | CreditNote)/ cac:TaxTotal/ cac:TaxSubtotal/ cac:TaxCategory/ cac:TaxScheme |  |  |  |  |
| /(Invoice | CreditNote)/ cac:TaxTotal/ cac:TaxSubtotal/ cac:TaxCategory/ cac:TaxScheme/ cbc:ID | ibt-118-1 | 3 | 0..1 | Tax Scheme |
| /(Invoice | CreditNote)/ cac:TaxTotal/ cac:TaxSubtotal/ cac:TaxCategory/ cbc:Percent | ibt-119 | 2 | 0..1 | TAX category rate |
| /(Invoice | CreditNote)/ cac:TaxTotal/ cac:TaxSubtotal/ cac:TaxCategory/ cbc:TaxExemptionReason | ibt-120 | 2 | 0..1 | TAX exemption reason text |
| /(Invoice | CreditNote)/ cac:TaxTotal/ cac:TaxSubtotal/ cac:TaxCategory/ cbc:TaxExemptionReasonCode | ibt-121 | 2 | 0..1 | TAX exemption reason code |
| /(Invoice | CreditNote)/ cac:AdditionalDocumentReference | ibg-24 | 1 | 0..n | ADDITIONAL SUPPORTING DOCUMENTS |
| /(Invoice | CreditNote)/ cac:AdditionalDocumentReference/ cbc:ID | ibt-122 | 2 | 1..1 | Supporting document reference |
| /(Invoice | CreditNote)/ cac:AdditionalDocumentReference/ cbc:DocumentDescription | ibt-123 | 2 | 0..1 | Supporting document description |
| /(Invoice | CreditNote)/ cac:AdditionalDocumentReference/ cac:Attachment |  |  |  |  |
| /(Invoice | CreditNote)/ cac:AdditionalDocumentReference/ cac:Attachment/ cac:ExternalReference |  |  |  |  |
| /(Invoice | CreditNote)/ cac:AdditionalDocumentReference/ cac:Attachment/ cac:ExternalReference/ cbc:URI | ibt-124 | 2 | 0..1 | External document location |
| /(Invoice | CreditNote)/ cac:AdditionalDocumentReference/ cac:Attachment/ cbc:EmbeddedDocumentBinaryObject | ibt-125 | 2 | 0..1 | Attached document |
| /(Invoice | CreditNote)/ cac:AdditionalDocumentReference/ cac:Attachment/ cbc:EmbeddedDocumentBinaryObject/ @mimeCode | ibt-125-1 | 3 | 1..1 | Attached document Mime code |
| /(Invoice | CreditNote)/ cac:AdditionalDocumentReference/ cac:Attachment/ cbc:EmbeddedDocumentBinaryObject/ @filename | ibt-125-2 | 3 | 1..1 | Attached document Filename |
| //(cac:InvoiceLine | cac:CreditNoteLine) | ibg-25 | 1 | 1..n | INVOICE LINE |
| //(cac:InvoiceLine | cac:CreditNoteLine)/ cbc:ID | ibt-126 | 2 | 1..1 | Invoice line identifier |
| //(cac:InvoiceLine | cac:CreditNoteLine)/ cbc:Note | ibt-127 | 2 | 0..1 | Invoice line note |
| //(cac:InvoiceLine | cac:CreditNoteLine)/ cac:DocumentReference[cbc:DocumentTypeCode = '130'] |  |  |  |  |
| //(cac:InvoiceLine | cac:CreditNoteLine)/ cac:DocumentReference[cbc:DocumentTypeCode = '130']/ cbc:ID | ibt-128 | 2 | 0..1 | Invoice line object identifier |
| //(cac:InvoiceLine | cac:CreditNoteLine)/ cac:DocumentReference[cbc:DocumentTypeCode = '130']/ cbc:ID/ @schemeID | ibt-128-1 | 3 | 0..1 | Scheme identifier |
| //(cac:InvoiceLine | cac:CreditNoteLine)/ cac:DocumentReference[not(cbc:DocumentTypeCode = '130')] |  |  |  |  |
| //(cac:InvoiceLine | cac:CreditNoteLine)/ cac:DocumentReference[not(cbc:DocumentTypeCode = '130')]/ cbc:ID | ibt-188 | 2 | 0..1 | Invoice line document identifier |
| //(cac:InvoiceLine | cac:CreditNoteLine)/ cac:DocumentReference[not(cbc:DocumentTypeCode = '130')]/ cbc:DocumentTypeCode | ibt-189 | 2 | 0..1 | Document type code |
| //(cac:InvoiceLine | cac:CreditNoteLine)/ cbc:InvoicedQuantity | ibt-129 | 2 | 1..1 | Invoiced quantity |
| //(cac:InvoiceLine | cac:CreditNoteLine)/ cbc:InvoicedQuantity/ @unitCode | ibt-130 | 2 | 1..1 | Invoiced quantity unit of measure code |
| //(cac:InvoiceLine | cac:CreditNoteLine)/ cbc:LineExtensionAmount | ibt-131 | 2 | 1..1 | Invoice line net amount |
| //(cac:InvoiceLine | cac:CreditNoteLine)/ cac:OrderLineReference |  |  |  |  |
| //(cac:InvoiceLine | cac:CreditNoteLine)/ cac:OrderLineReference/ cbc:LineID | ibt-132 | 2 | 0..1 | Referenced purchase order line reference |
| //(cac:InvoiceLine | cac:CreditNoteLine)/ cac:OrderLineReference/ cac:OrderReference/ cbc:ID | ibt-183 | 2 | 0..1 | Order reference |
| //(cac:InvoiceLine | cac:CreditNoteLine)/ cac:DespatchLineReference/ cac:DocumentReference/ cbc:ID | ibt-184 | 2 | 0..1 | Despatch advice reference |
| //(cac:InvoiceLine | cac:CreditNoteLine)/ cbc:AccountingCost | ibt-133 | 2 | 0..1 | Invoice line Buyer accounting reference |
| //(cac:InvoiceLine | cac:CreditNoteLine)/ cac:InvoicePeriod | ibg-26 | 2 | 0..1 | INVOICE LINE PERIOD |
| //(cac:InvoiceLine | cac:CreditNoteLine)/ cac:InvoicePeriod/ cbc:StartDate | ibt-134 | 3 | 0..1 | Invoice line period start date |
| //(cac:InvoiceLine | cac:CreditNoteLine)/ cac:InvoicePeriod/ cbc:EndDate | ibt-135 | 3 | 0..1 | Invoice line period end date |
| //(cac:InvoiceLine | cac:CreditNoteLine)/ cac:AllowanceCharge[cbc:ChargeIndicator = false()] | ibg-27 | 2 | 0..n | INVOICE LINE ALLOWANCES |
| //(cac:InvoiceLine | cac:CreditNoteLine)/ cac:AllowanceCharge[cbc:ChargeIndicator = false()]/ cbc:ChargeIndicator |  |  | 1..1 | Fixed value 'false' |
| //(cac:InvoiceLine | cac:CreditNoteLine)/ cac:AllowanceCharge[cbc:ChargeIndicator = false()]/ cbc:Amount | ibt-136 | 3 | 1..1 | Invoice line allowance amount |
| //(cac:InvoiceLine | cac:CreditNoteLine)/ cac:AllowanceCharge[cbc:ChargeIndicator = false()]/ cbc:BaseAmount | ibt-137 | 3 | 0..1 | Invoice line allowance base amount |
| //(cac:InvoiceLine | cac:CreditNoteLine)/ cac:AllowanceCharge[cbc:ChargeIndicator = false()]/ cbc:MultiplierFactorNumeric | ibt-138 | 3 | 0..1 | Invoice line allowance percentage |
| //(cac:InvoiceLine | cac:CreditNoteLine)/ cac:AllowanceCharge[cbc:ChargeIndicator = false()]/ cbc:AllowanceChargeReason | ibt-139 | 3 | 0..1 | Invoice line allowance reason |
| //(cac:InvoiceLine | cac:CreditNoteLine)/ cac:AllowanceCharge[cbc:ChargeIndicator = false()]/ cbc:AllowanceChargeReasonCode | ibt-140 | 3 | 0..1 | Invoice line allowance reason code |
| //(cac:InvoiceLine | cac:CreditNoteLine)/ cac:AllowanceCharge[cbc:ChargeIndicator = true()] | ibg-28 | 2 | 0..n | INVOICE LINE CHARGES |
| //(cac:InvoiceLine | cac:CreditNoteLine)/ cac:AllowanceCharge[cbc:ChargeIndicator = true()]/ cbc:ChargeIndicator |  |  | 1..1 | Fixed value 'true' |
| //(cac:InvoiceLine | cac:CreditNoteLine)/ cac:AllowanceCharge[cbc:ChargeIndicator = true()]/ cbc:Amount | ibt-141 | 3 | 1..1 | Invoice line charge amount |
| //(cac:InvoiceLine | cac:CreditNoteLine)/ cac:AllowanceCharge[cbc:ChargeIndicator = true()]/ cbc:BaseAmount | ibt-142 | 3 | 0..1 | Invoice line charge base amount |
| //(cac:InvoiceLine | cac:CreditNoteLine)/ cac:AllowanceCharge[cbc:ChargeIndicator = true()]/ cbc:MultiplierFactorNumeric | ibt-143 | 3 | 0..1 | Invoice line charge percentage |
| //(cac:InvoiceLine | cac:CreditNoteLine)/ cac:AllowanceCharge[cbc:ChargeIndicator = true()]/ cbc:AllowanceChargeReason | ibt-144 | 3 | 0..1 | Invoice line charge reason |
| //(cac:InvoiceLine | cac:CreditNoteLine)/ cac:AllowanceCharge[cbc:ChargeIndicator = true()]/ cbc:AllowanceChargeReasonCode | ibt-145 | 3 | 0..1 | Invoice line charge reason code |
| //(cac:InvoiceLine | cac:CreditNoteLine)/ cac:Price | ibg-29 | 2 | 1..1 | PRICE DETAILS |
| //(cac:InvoiceLine | cac:CreditNoteLine)/ cac:Price/ cbc:PriceAmount | ibt-146 | 3 | 1..1 | Item net price |
| //(cac:InvoiceLine | cac:CreditNoteLine)/ cac:Price/ cac:AllowanceCharge[cbc:ChargeIndicator = false()]/ cbc:ChargeIndicator |  |  |  | Fixed value 'false' |
| //(cac:InvoiceLine | cac:CreditNoteLine)/ cac:Price/ cac:AllowanceCharge[cbc:ChargeIndicator = false()]/ cbc:Amount | ibt-147 | 3 | 0..1 | Item price discount |
| //(cac:InvoiceLine | cac:CreditNoteLine)/ cac:Price/ cac:AllowanceCharge[cbc:ChargeIndicator = false()]/ cbc:BaseAmount | ibt-148 | 3 | 0..1 | Item gross price |
| /(Invoice | CreditNote)/ cac:Delivery/ cac:DeliveryLocation/ cac:Address/ cac:AddressLine |  |  |  |  |
| //(cac:InvoiceLine | cac:CreditNoteLine)/ cac:Price/ cbc:BaseQuantity | ibt-149 | 3 | 0..1 | Item price base quantity |
| //(cac:InvoiceLine | cac:CreditNoteLine)/ cac:Price/ cbc:BaseQuantity/ @unitCode | ibt-150 | 3 | 0..1 | Item price base quantity unit of measure code |
| //(cac:InvoiceLine | cac:CreditNoteLine)/ cac:Item/ cac:ClassifiedTaxCategory | ibg-30 | 2 | 1..n | LINE TAX INFORMATION |
| //(cac:InvoiceLine | cac:CreditNoteLine)/ cac:Item/ cac:ClassifiedTaxCategory/ cbc:ID | ibt-151 | 3 | 1..1 | Invoiced item TAX category code |
| //(cac:InvoiceLine | cac:CreditNoteLine)/ cac:Item/ cac:ClassifiedTaxCategory/ cbc:Percent | ibt-152 | 3 | 0..1 | Invoiced item TAX rate |
| //(cac:InvoiceLine | cac:CreditNoteLine)/ cac:Item/ cac:ClassifiedTaxCategory/ cbc:TaxExemptionReasonCode | ibt-185 | 3 | 0..1 | TAX exemption reason code |
| //(cac:InvoiceLine | cac:CreditNoteLine)/ cac:Item/ cac:ClassifiedTaxCategory/ cbc:TaxExemptionReason | ibt-186 | 3 | 0..1 | TAX exemption reason text |
| //(cac:InvoiceLine | cac:CreditNoteLine)/ cac:Item/ cac:ClassifiedTaxCategory/ cbc:PerUnitAmount | ibt-166 | 3 | 0..1 | Unit TAX |
| //(cac:InvoiceLine | cac:CreditNoteLine)/ cac:Item/ cac:ClassifiedTaxCategory/ cac:TaxScheme |  |  |  |  |
| //(cac:InvoiceLine | cac:CreditNoteLine)/ cac:Item/ cac:ClassifiedTaxCategory/ cac:TaxScheme/ cbc:ID | ibt-167 | 3 | 0..1 | Tax Scheme |
| //(cac:InvoiceLine | cac:CreditNoteLine)/ cac:Item | ibg-31 | 2 | 1..1 | ITEM INFORMATION |
| //(cac:InvoiceLine | cac:CreditNoteLine)/ cac:Item/ cbc:Name | ibt-153 | 3 | 1..1 | Item name |
| //(cac:InvoiceLine | cac:CreditNoteLine)/ cac:Item/ cbc:Description | ibt-154 | 3 | 0..n | Item description |
| //(cac:InvoiceLine | cac:CreditNoteLine)/ cac:Item/ cac:SellersItemIdentification |  |  |  |  |
| //(cac:InvoiceLine | cac:CreditNoteLine)/ cac:Item/ cac:SellersItemIdentification/ cbc:ID | ibt-155 | 3 | 0..1 | Item Seller's identifier |
| //(cac:InvoiceLine | cac:CreditNoteLine)/ cac:Item/ cac:BuyersItemIdentification |  |  |  |  |
| //(cac:InvoiceLine | cac:CreditNoteLine)/ cac:Item/ cac:BuyersItemIdentification/ cbc:ID | ibt-156 | 3 | 0..1 | Item Buyer's identifier |
| //(cac:InvoiceLine | cac:CreditNoteLine)/ cac:Item/ cac:StandardItemIdentification |  |  |  |  |
| //(cac:InvoiceLine | cac:CreditNoteLine)/ cac:Item/ cac:StandardItemIdentification/ cbc:ID | ibt-157 | 3 | 0..1 | Item standard identifier |
| //(cac:InvoiceLine | cac:CreditNoteLine)/ cac:Item/ cac:StandardItemIdentification/ cbc:ID/ @schemeID | ibt-157-1 | 4 | 1..1 | Scheme identifier |
| //(cac:InvoiceLine | cac:CreditNoteLine)/ cac:Item/ cac:CommodityClassification |  |  |  |  |
| //(cac:InvoiceLine | cac:CreditNoteLine)/ cac:Item/ cac:CommodityClassification/ cbc:ItemClassificationCode | ibt-158 | 3 | 0..n | Item classification identifier |
| //(cac:InvoiceLine | cac:CreditNoteLine)/ cac:Item/ cac:CommodityClassification/ cbc:ItemClassificationCode/ @listID | ibt-158-1 | 4 | 1..1 | Scheme identifier |
| //(cac:InvoiceLine | cac:CreditNoteLine)/ cac:Item/ cac:CommodityClassification/ cbc:ItemClassificationCode/ @listVersionID | ibt-158-2 | 4 | 0..1 | Scheme version identifier |
| //(cac:InvoiceLine | cac:CreditNoteLine)/ cac:Item/ cac:OriginCountry |  |  |  |  |
| //(cac:InvoiceLine | cac:CreditNoteLine)/ cac:Item/ cac:OriginCountry/ cbc:IdentificationCode | ibt-159 | 3 | 0..1 | Item country of origin |
| //(cac:InvoiceLine | cac:CreditNoteLine)/ cac:Item/ cac:AdditionalItemProperty | ibg-32 | 3 | 0..n | ITEM ATTRIBUTES |
| //(cac:InvoiceLine | cac:CreditNoteLine)/ cac:Item/ cac:AdditionalItemProperty/ cbc:Name | ibt-160 | 4 | 1..1 | Item attribute name |
| //(cac:InvoiceLine | cac:CreditNoteLine)/ cac:Item/ cac:AdditionalItemProperty/ cbc:Value | ibt-161 | 4 | 1..1 | Item attribute value |

# Rules

## Rules for BIS Billing 3.0

The rules listed in followingtable is from Poen Peppol BIS 3.0 Billing Rules are defined as specified in ISO/IEC 19757-3 :2020.

Nobu: National rules for VAT is nothing to do with Japan.

| ID | Rule | Severity |
| --- | --- | --- |
| DK-R-002 | Danish suppliers MUST provide legal entity (CVR-number) | fatal |
| DK-R-003 | If ItemClassification is provided from Danish suppliers, UNSPSC version 19.0501 should be used. | warning |
| DK-R-004 | When specifying non-VAT Taxes, Danish suppliers MUST use the AllowanceChargeReasonCode="ZZZ" and the 4-digit Tax category MUST be specified in 'AllowanceChargeReason' | fatal |
| DK-R-005 | For Danish suppliers the following Payment means codes are allowed: 1, 10, 31, 42, 48, 49, 50, 58, 59, 93 and 97 | fatal |
| DK-R-006 | For Danish suppliers bank account and registration account is mandatory if payment means is 31 or 42 | fatal |
| DK-R-007 | For Danish suppliers PaymentMandate/ID and PayerFinancialAccount/ID are mandatory when payment means is 49 | fatal |
| DK-R-008 | For Danish Suppliers PaymentID is mandatory and MUST start with 01#, 04# or 15# (kortartkode), and PayeeFinancialAccount/ID (Giro kontonummer) is mandatory and must be 7 characters long, when payment means equals 50 (Giro) | fatal |
| DK-R-009 | For Danish Suppliers if the PaymentID is prefixed with 04# or 15# the 16 digits instruction Id must be added to the PaymentID eg. "04#1234567890123456" when Payment means equals 50 (Giro) | fatal |
| DK-R-010 | For Danish Suppliers the PaymentID is mandatory and MUST start with 71#, 73# or 75# (kortartkode) and PayeeFinancialAccount/ID (Kreditornummer) is mandatory and must be exactly 8 characters long, when Payment means equals 93 (FIK) | fatal |
| DK-R-011 | For Danish Suppliers if the PaymentID is prefixed with 71# or 75# the 15-16 digits instruction Id must be added to the PaymentID eg. "71#1234567890123456" when payment Method equals 93 (FIK) | fatal |
| DK-R-013 | For Danish Suppliers it is mandatory to use schemeID when PartyIdentification/ID is used for AccountingCustomerParty or AccountingSupplierParty | fatal |
| DK-R-014 | For Danish Suppliers it is mandatory to specify schemeID as "0184" (DK CVR-number) when PartyLegalEntity/CompanyID is used for AccountingSupplierParty | fatal |
| DK-R-015 | For Danish Suppliers, if specified, AccountingSupplierParty/PartyTaxScheme/CompanyID (DK VAT number) must start with DK followed by 8 digits | fatal |
| DK-R-016 | For Danish Suppliers, a Credit note cannot have a negative total (PayableAmount) | fatal |
| GR-R-001-1 | When the Supplier is Greek, the Invoice Id should consist of 6 segments | fatal |
| GR-R-001-2 | When the Supplier is Greek, the Invoice Id first segment must be a valid TIN Number and match either the Supplier's or the Tax Representative's Tin Number | fatal |
| GR-R-001-3 | When the Supplier is Greek, the Invoice Id second segment must be a valid Date that matches the invoice Issue Date | fatal |
| GR-R-001-4 | When Supplier is Greek, the Invoice Id third segment must be a positive integer | fatal |
| GR-R-001-5 | When Supplier is Greek, the Invoice Id in the fourth segment must be a valid greek document type | fatal |
| GR-R-001-6 | When Supplier is Greek, the Invoice Id fifth segment must not be empty | fatal |
| GR-R-001-7 | When Supplier is Greek, the Invoice Id sixth segment must not be empty | fatal |
| GR-R-002 | Greek Suppliers must provide their full name as they are registered in the Greek Business Registry (G.E.MH.) as a legal entity or in the Tax Registry as a natural person | fatal |
| GR-R-003 | For the Greek Suppliers, the VAT must start with 'EL' and must be a valid TIN number | fatal |
| GR-R-004-1 | When Supplier is Greek, there must be one MARK Number | fatal |
| GR-R-004-2 | When Supplier is Greek, the MARK Number must be a positive integer | fatal |
| GR-R-005 | Greek Suppliers must provide the full name of the buyer | fatal |
| GR-R-006 | Greek Suppliers must provide the VAT number of the buyer, if the buyer is Greek | fatal |
| GR-R-007-1 | When greek supplier does not have a VAT number, the tax representative must be present | fatal |
| GR-R-007-2 | If the Greek Suppliers do not have Greek VAT they must provide the full name of their tax representative in Greece | fatal |
| GR-R-007-3 | If the Greek Suppliers do not have Greek VAT, they must provide the VAT number of their tax representative | fatal |
| GR-R-008-2 | When Supplier is Greek, there should be no more than one invoice url | fatal |
| GR-R-008-3 | When Supplier is Greek and the INVOICE URL Document reference exists, the External Reference URI should be present | fatal |
| GR-R-009 | Greek suppliers that send an invoice through the PEPPOL network must use a correct TIN number as an electronic address according to PEPPOL Electronic Address Identifier scheme (schemeID 9933). | fatal |
| GR-R-010 | Greek Suppliers that send an invoice through the PEPPOL network to a greek buyer must use a correct TIN number as an electronic address according to PEPPOL Electronic Address Identifier scheme (SchemeID 9933) | fatal |
| GR-S-008-1 | When Supplier is Greek, there should be one invoice url | warning |
| IS-R-001 | If seller is icelandic then invoice type should be 380 or 381 — Ef seljandi er íslenskur þá ætti gerð reiknings (BT-3) að vera sölureikningur (380) eða kreditreikningur (381). | warning |
| IS-R-002 | If seller is icelandic then it shall contain sellers legal id — Ef seljandi er íslenskur þá skal reikningur innihalda íslenska kennitölu seljanda (BT-30). | fatal |
| IS-R-003 | If seller is icelandic then it shall contain his address with street name and zip code — Ef seljandi er íslenskur þá skal heimilisfang seljanda innihalda götuheiti og póstnúmer (BT-35 og BT-38). | fatal |
| IS-R-004 | If seller and buyer are icelandic then the invoice shall contain the buyers icelandic legal identifier — Ef seljandi og kaupandi eru íslenskir þá skal reikningurinn innihalda íslenska kennitölu kaupanda (BT-47). | fatal |
| IS-R-005 | If seller and buyer are icelandic then the invoice shall contain the buyers address with street name and zip code — Ef seljandi og kaupandi eru íslenskir þá skal heimilisfang kaupanda innihalda götuheiti og póstnúmer (BT-50 og BT-53) | fatal |
| IS-R-006 | If seller is icelandic and payment means code is 9 then a 12 digit account id must exist — Ef seljandi er íslenskur og greiðslumáti (BT-81) er millifærsla (kóti 9) þá skal koma fram 12 stafa reikningnúmer (BT-84) | fatal |
| IS-R-007 | If seller is icelandic and payment means code is 42 then a 12 digit account id must exist — Ef seljandi er íslenskur og greiðslumáti (BT-81) er millifærsla (kóti 42) þá skal koma fram 12 stafa reikningnúmer (BT-84) | fatal |
| IS-R-008 | If seller is icelandic and invoice contains supporting description EINDAGI then the id form must be YYYY-MM-DD — Ef seljandi er íslenskur þá skal eindagi (BT-122, DocumentDescription = EINDAGI) vera á forminu YYYY-MM-DD. | fatal |
| IS-R-009 | If seller is icelandic and invoice contains supporting description EINDAGI invoice must have due date — Ef seljandi er íslenskur þá skal reikningur sem inniheldur eindaga (BT-122, DocumentDescription = EINDAGI) einnig hafa gjalddaga (BT-9). | fatal |
| IS-R-010 | If seller is icelandic and invoice contains supporting description EINDAGI the id date must be same or later than due date — Ef seljandi er íslenskur þá skal eindagi (BT-122, DocumentDescription = EINDAGI) skal vera sami eða síðar en gjalddagi (BT-9) ef eindagi er til staðar. | fatal |
| IT-R-001 | [IT-R-001] BT-32 (Seller tax registration identifier) - For Italian suppliers BT-32 minimum length 11 and maximum length shall be 16. Per i fornitori italiani il BT-32 deve avere una lunghezza tra 11 e 16 caratteri | fatal |
| TT-R-002 | [IT-R-002] BT-35 (Seller address line 1) - Italian suppliers MUST provide the postal address line 1 - I fornitori italiani devono indicare l'indirizzo postale. | fatal |
| TT-R-003 | [IT-R-003] BT-37 (Seller city) - Italian suppliers MUST provide the postal address city - I fornitori italiani devono indicare la città di residenza. | fatal |
| TT-R-004 | [IT-R-004] BT-38 (Seller post code) - Italian suppliers MUST provide the postal address post code - I fornitori italiani devono indicare il CAP di residenza. | fatal |
| NO-R-001 | For Norwegian suppliers, a VAT number MUST be the country code prefix NO followed by a valid Norwegian organization number (nine numbers) followed by the letters MVA. | fatal |
| NO-R-002 | For Norwegian suppliers, most invoice issuers are required to append "Foretaksregisteret" to their invoice. "Dersom selger er aksjeselskap, allmennaksjeselskap eller filial av utenlandsk selskap skal også ordet «Foretaksregisteret» fremgå av salgsdokumentet, jf. foretaksregisterloven § 10-2." | warning |
| PEPPOL-COMMON-R040 | GLN must have a valid format according to GS1 rules. | fatal |
| PEPPOL-COMMON-R041 | Norwegian organization number MUST be stated in the correct format. | fatal |
| PEPPOL-COMMON-R042 | Danish organization number (CVR) MUST be stated in the correct format. | fatal |
| PEPPOL-EN16931-CL001 | Mime code must be according to subset of IANA code list. | fatal |
| PEPPOL-EN16931-CL002 | Reason code MUST be according to subset of UNCL 5189 D.16B. | fatal |
| PEPPOL-EN16931-CL003 | Reason code MUST be according to UNCL 7161 D.16B. | fatal |
| PEPPOL-EN16931-CL006 | Invoice period description code must be according to UNCL 2005 D.16B. | fatal |
| PEPPOL-EN16931-CL007 | Currency code must be according to ISO 4217:2005 | fatal |
| PEPPOL-EN16931-CL008 | Electronic address identifier scheme must be from the codelist "Electronic Address Identifier Scheme" | fatal |
| PEPPOL-EN16931-F001 | A date MUST be formatted YYYY-MM-DD. | fatal |
| PEPPOL-EN16931-P0100 | Invoice type code MUST be set according to the profile. | fatal |
| PEPPOL-EN16931-P0101 | Credit note type code MUST be set according to the profile. | fatal |
| PEPPOL-EN16931-P0104 | Tax Category G MUST be used when exemption reason code is VATEX-EU-G | fatal |
| PEPPOL-EN16931-P0105 | Tax Category O MUST be used when exemption reason code is VATEX-EU-O | fatal |
| PEPPOL-EN16931-P0106 | Tax Category K MUST be used when exemption reason code is VATEX-EU-IC | fatal |
| PEPPOL-EN16931-P0107 | Tax Category AE MUST be used when exemption reason code is VATEX-EU-AE | fatal |
| PEPPOL-EN16931-P0108 | Tax Category E MUST be used when exemption reason code is VATEX-EU-D | fatal |
| PEPPOL-EN16931-P0109 | Tax Category E MUST be used when exemption reason code is VATEX-EU-F | fatal |
| PEPPOL-EN16931-P0110 | Tax Category E MUST be used when exemption reason code is VATEX-EU-I | fatal |
| PEPPOL-EN16931-P0111 | Tax Category E MUST be used when exemption reason code is VATEX-EU-J | fatal |
| PEPPOL-EN16931-R001 | Business process MUST be provided. | fatal |
| PEPPOL-EN16931-R002 | No more than one note is allowed on document level. | fatal |
| PEPPOL-EN16931-R003 | A buyer reference or purchase order reference MUST be provided. | fatal |
| PEPPOL-EN16931-R004 | Specification identifier MUST have the value 'urn:cen.eu:en16931:2017#compliant#urn:fdc:peppol.eu:2017:poacc:billing:3.0'. | fatal |
| PEPPOL-EN16931-R005 | VAT accounting currency code MUST be different from invoice currency code when provided. | fatal |
| PEPPOL-EN16931-R006 | Only one invoiced object is allowed on document level | fatal |
| PEPPOL-EN16931-R007 | Business process MUST be in the format 'urn:fdc:peppol.eu:2017:poacc:billing:NN:1.0' where NN indicates the process number. | fatal |
| PEPPOL-EN16931-R008 | Document MUST not contain empty elements. | fatal |
| PEPPOL-EN16931-R010 | Buyer electronic address MUST be provided | fatal |
| PEPPOL-EN16931-R020 | Seller electronic address MUST be provided | fatal |
| PEPPOL-EN16931-R040 | Allowance/charge amount must equal base amount \* percentage/100 if base amount and percentage exists | fatal |
| PEPPOL-EN16931-R041 | Allowance/charge base amount MUST be provided when allowance/charge percentage is provided. | fatal |
| PEPPOL-EN16931-R042 | Allowance/charge percentage MUST be provided when allowance/charge base amount is provided. | fatal |
| PEPPOL-EN16931-R043 | Allowance/charge ChargeIndicator value MUST equal 'true' or 'false' | fatal |
| PEPPOL-EN16931-R044 | Charge on price level is NOT allowed. Only value 'false' allowed. | fatal |
| PEPPOL-EN16931-R046 | Item net price MUST equal (Gross price - Allowance amount) when gross price is provided. | fatal |
| PEPPOL-EN16931-R051 | All currencyID attributes must have the same value as the invoice currency code (BT-5), except for the invoice total VAT amount in accounting currency (BT-111). | fatal |
| PEPPOL-EN16931-R053 | Only one tax total with tax subtotals MUST be provided. | fatal |
| PEPPOL-EN16931-R054 | Only one tax total without tax subtotals MUST be provided when tax currency code is provided. | fatal |
| PEPPOL-EN16931-R055 | Invoice total VAT amount and Invoice total VAT amount in accounting currency MUST have the same operational sign | fatal |
| PEPPOL-EN16931-R061 | Mandate reference MUST be provided for direct debit. | fatal |
| PEPPOL-EN16931-R080 | Only one project reference is allowed on document level | fatal |
| PEPPOL-EN16931-R100 | Only one invoiced object is allowed pr line | fatal |
| PEPPOL-EN16931-R101 | Element Document reference can only be used for Invoice line object | fatal |
| PEPPOL-EN16931-R110 | Start date of line period MUST be within invoice period. | fatal |
| PEPPOL-EN16931-R111 | End date of line period MUST be within invoice period. | fatal |
| PEPPOL-EN16931-R120 | Invoice line net amount MUST equal (Invoiced quantity \* (Item net price/item price base quantity) + Sum of invoice line charge amount - sum of invoice line allowance amount | fatal |
| PEPPOL-EN16931-R121 | Base quantity MUST be a positive number above zero. | fatal |
| PEPPOL-EN16931-R130 | Unit code of price base quantity MUST be same as invoiced quantity. | fatal |
| SE-R-001 | For Swedish suppliers, Swedish VAT-numbers must consist of 14 characters. | fatal |
| SE-R-002 | For Swedish suppliers, the Swedish VAT-numbers must have the trailing 12 characters in numeric form | fatal |
| SE-R-003 | Swedish organisation numbers should be numeric. | warning |
| SE-R-004 | Swedish organisation numbers consist of 10 characters. | warning |
| SE-R-005 | For Swedish suppliers, when using Seller tax registration identifier, 'Godkänd för F-skatt' must be stated | fatal |
| SE-R-006 | For Swedish suppliers, only standard VAT rate of 6, 12 or 25 are used | fatal |
| SE-R-007 | For Swedish suppliers using Plusgiro, the Account ID must be numeric | warning |
| SE-R-008 | For Swedish suppliers using Bankgiro, the Account ID must be numeric | warning |
| SE-R-009 | For Swedish suppliers using Bankgiro, the Account ID must have 7-8 characters | warning |
| SE-R-010 | For Swedish suppliers using Plusgiro, the Account ID must have 2-8 characters | warning |
| SE-R-011 | For Swedish suppliers using Swedish Bankgiro or Plusgiro, the proper way to indicate this is to use Code 30 for PaymentMeans and FinancialInstitutionBranch ID with code SE:BANKGIRO or SE:PLUSGIRO | warning |
| SE-R-012 | For domestic transactions between Swedish trading partners, credit transfer should be indicated by PaymentMeansCode="30" | warning |

## Shared rule for PINT

The rules listed in **Table 34** apply to the shared content of the PINT and must be supported by all compliant invoice instances. Rules are defined as specified in ISO/IEC 19757-3 :2020.

1. Rules for Peppol PINT (Shared)

| **ID** | **Rule** | **Severity** |
| --- | --- | --- |
| ibr-01 | An Invoice shall have a Specification identifier (ibt-024). | fatal |
| ibr-02 | An Invoice shall have an Invoice number (ibt-001). | fatal |
| ibr-03 | An Invoice shall have an Invoice issue date (ibt-002). | fatal |
| ibr-04 | An Invoice shall have an Invoice type code (ibt-003). | fatal |
| ibr-05 | An Invoice shall have an Invoice currency code (ibt-005). | fatal |
| ibr-06 | An Invoice shall contain the Seller name (ibt-027). | fatal |
| ibr-07 | An Invoice shall contain the Buyer name (ibt-044). | fatal |
| ibr-08 | An Invoice shall contain the Seller postal address (ibg-05). | fatal |
| ibr-09 | The Seller postal address (ibg-05) shall contain a Seller country code (ibt-040). | fatal |
| ibr-10 | An Invoice shall contain the Buyer postal address (ibg-08). | fatal |
| ibr-11 | The Buyer postal address (ibg-089 shall contain a Buyer country code (ibt-055). | fatal |
| ibr-12 | An Invoice shall have the Sum of Invoice line net amount (ibt-106). | fatal |
| ibr-13 | An Invoice shall have the Invoice total amount without Tax (ibt-109). | fatal |
| ibr-14 | An Invoice shall have the Invoice total amount with Tax (ibt-112). | fatal |
| ibr-15 | An Invoice shall have the Amount due for payment (ibt-115). | fatal |
| ibr-16 | An Invoice shall have at least one Invoice line (ibg-25) | fatal |
| ibr-17 | The Payee name (ibt-059) shall be provided in the Invoice, if the Payee (ibg-10) is different from the Seller (ibg-04). | fatal |
| ibr-18 | The Seller tax representative name (ibt-062) shall be provided in the Invoice, if the Seller (ibg-04) has a Seller tax representative party (ibg-11) | fatal |
| ibr-19 | The Seller tax representative postal address (ibg-12) shall be provided in the Invoice, if the Seller (ibg-04) has a Seller tax representative party (ibg-11). | fatal |
| ibr-20 | The Seller tax representative postal address (ibg-12) shall contain a Tax representative country code (ibt-069), if the Seller (ibg-04) has a Seller tax representative party (ibg-11). | fatal |
| ibr-21 | Each Invoice line (ibg-25) shall have an Invoice line identifier (ibt-126). | fatal |
| ibr-22 | Each Invoice line (ibg-25) shall have an Invoiced quantity (ibt-129). | fatal |
| ibr-23 | An Invoice line (ibg-25) shall have an Invoiced quantity unit of measure code (ibt-130). | fatal |
| ibr-24 | Each Invoice line (ibg-25) shall have an Invoice line net amount (ibt-131). | fatal |
| ibr-25 | Each Invoice line (ibg-25) shall contain the Item name (ibt-153). | fatal |
| ibr-26 | Each Invoice line (ibg-25) shall contain the Item net price (ibt-146). | fatal |
| ibr-27 | The Item net price (ibt-146) shall NOT be negative. | fatal |
| ibr-28 | The Item gross price (ibt-148) shall NOT be negative. | fatal |
| ibr-29 | If both Invoicing period start date (ibt-073) and Invoicing period end date (ibt-074) are given then the Invoicing period end date (ibt-074) shall be later or equal to the Invoicing period start date (ibt-073). | fatal |
| ibr-30 | If both Invoice line period start date (ibt-134) and Invoice line period end date (ibt-135) are given then the Invoice line period end date (ibt-135) shall be later or equal to the Invoice line period start date (ibt-134). | fatal |
| ibr-31 | Each Document level allowance (ibg-20) shall have a Document level allowance amount (ibt-092). | fatal |
| ibr-33 | Each Document level allowance (ibg-20) shall have a Document level allowance reason (ibt-907) or a Document level allowance reason code (ibt-098). | fatal |
| ibr-36 | Each Document level charge (ibg-21) shall have a Document level charge amount (ibt-099). | fatal |
| ibr-38 | Each Document level charge (ibg-21) shall have a Document level charge reason (ibt-104) or a Document level charge reason code (ibt-105). | fatal |
| ibr-41 | Each Invoice line allowance (ibg-27) shall have an Invoice line allowance amount (ibt-136). | fatal |
| ibr-42 | Each Invoice line allowance (ibg-27) shall have an Invoice line allowance reason (ibt-139) or an Invoice line allowance reason code (ibt-140). | fatal |
| ibr-43 | Each Invoice line charge (ibg-28) shall have an Invoice line charge amount (ibt-141). | fatal |
| ibr-44 | Each Invoice line charge (ibg-28) shall have an Invoice line charge reason (ibt-144) or an invoice line allowance reason code (ibt-145). | fatal |
| ibr-49 | A Payment instruction (ibg-16) shall specify the Payment means type code (ibt-081). | fatal |
| ibr-52 | Each Additional supporting document (ibg-24) shall contain a Supporting document reference (ibt-122). | fatal |
| ibr-53 | If the Tax accounting currency code (ibt-006) is present, then the Invoice total Tax amount in accounting currency (ibt-111) shall be provided. | fatal |
| ibr-54 | Each Item attribute (ibg-32) shall contain an Item attribute name (ibt-160) and an Item attribute value (ibt-161). | fatal |
| ibr-55 | Each Preceding Invoice reference (ibg-03) shall contain a Preceding Invoice reference (ibt-025). | fatal |
| ibr-56 | Each Seller tax representative party (ibg-11) shall have a Seller tax representative Tax identifier (ibt-063). | fatal |
| ibr-57 | Each Deliver to address (ibg-15) shall contain a Deliver to country code (ibt-080). | fatal |
| ibr-62 | The Seller electronic address (ibt-034) shall have a Scheme identifier. | fatal |
| ibr-63 | The Buyer electronic address (ibt-049) shall have a Scheme identifier. | fatal |
| ibr-64 | The Item standard identifier (ibt-157) shall have a Scheme identifier. | fatal |
| ibr-65 | The Item classification identifier (ibt-158) shall have a Scheme identifier. | fatal |
| ibr-67 | Invoice amount due for payment (ibt-115) shall have no more than 2 decimals. | fatal |
| ibr-cl-01 | The document type code MUST be coded by the invoice and credit note related code lists of UNTDID 1001. | fatal |
| ibr-cl-03 | currencyID MUST be coded using ISO code list 4217 alpha-3. | fatal |
| ibr-cl-04 | Invoice currency code MUST be coded using ISO code list 4217 alpha-3 | fatal |
| ibr-cl-05 | Tax currency code MUST be coded using ISO code list 4217 alpha-3 | fatal |
| ibr-cl-07 | Object identifier identification scheme MUST be coded using a restriction of UNTDID 1153. | fatal |
| ibr-cl-10 | Any identifier identification scheme MUST be coded using one of the ISO 6523 ICD list. | fatal |
| ibr-cl-11 | Any registration identifier identification scheme MUST be coded using one of the ISO 6523 ICD list. | fatal |
| ibr-cl-13 | Item classification identifier identification scheme MUST be coded using one of the UNTDID 7143 list. | fatal |
| ibr-cl-14 | Country codes in an invoice MUST be coded using ISO code list 3166-1 | fatal |
| ibr-cl-15 | Origin country codes in an invoice MUST be coded using ISO code list 3166-1 | fatal |
| ibr-cl-16 | Payment means in an invoice MUST be coded using UNCL4461 code list (adding Z01 and Z02) | fatal |
| ibr-cl-19 | Coded allowance reasons MUST belong to the UNCL 5189 code list | fatal |
| ibr-cl-20 | Coded charge reasons MUST belong to the UNCL 7161 code list | fatal |
| ibr-cl-21 | Item standard identifier scheme identifier MUST belong to the ISO 6523 ICD list. | fatal |
| ibr-cl-23 | Unit code MUST be coded according to the UN/ECE Recommendation 20 with Rec 21 extension | fatal |
| ibr-cl-24 | Mime code must be according to subset of IANA code list. | fatal |
| ibr-cl-25 | Endpoint identifier scheme identifier MUST belong to the CEF EAS code list. | fatal |
| ibr-cl-26 | Delivery location identifier scheme identifier MUST belong to the ISO 6523 ICD code list. | fatal |
| ibr-co-05 | Document level allowance reason code (ibt-098) and Document level allowance reason (ibt-097) shall indicate the same type of allowance. | fatal |
| ibr-co-06 | Document level charge reason code (ibt-105) and Document level charge reason (ibt-104) shall indicate the same type of charge. | fatal |
| ibr-co-07 | When both Invoice line allowance reason code (iibt-140) and Invoice line allowance reason (iibt-139) the definition of the code is normative. | fatal |
| ibr-co-08 | When both Invoice line charge reason code (iibt-145) and Invoice line charge reason (iibt-144) the definition of the code is normative. | fatal |
| ibr-co-10 | Sum of Invoice line net amount (ibt-106) = Σ Invoice line net amount (ibt-131). | fatal |
| ibr-co-11 | Sum of allowances on document level (ibt-107) = Σ Document level allowance amount (ibt-092). | fatal |
| ibr-co-12 | Sum of charges on document level (ibt-108) = Σ Document level charge amount (ibt-099). | fatal |
| ibr-co-13 | Invoice total amount without Tax (ibt-109) = Σ Invoice line net amount (ibt-131) - Sum of allowances on document level (ibt-107) + Sum of charges on document level (ibt-108). | fatal |
| ibr-co-14 | Invoice total Tax amount (ibt-110) = Σ Tax category tax amount (ibt-117). | fatal |
| ibr-co-15 | Invoice total amount with Tax (ibt-112) = Invoice total amount without Tax (ibt-109) + Invoice total Tax amount (ibt-110). | fatal |
| ibr-co-16 | Amount due for payment (ibt-115) = Invoice total amount with Tax (ibt-112) - Paid amount (ibt-113) + Rounding amount (ibt-114). | fatal |
| ibr-co-19 | If Invoicing period (ibg-14) is used, the Invoicing period start date (ibt-073) or the Invoicing period end date (ibt-074) shall be filled, or both. | fatal |
| ibr-co-20 | If Invoice line period (ibg-26) is used, the Invoice line period start date (ibt-134) or the Invoice line period end date (ibt-135) shall be filled, or both. | fatal |
| ibr-co-21 | Each Document level allowance (ibg-20) shall contain a Document level allowance reason (ibt-097) or a Document level allowance reason code (ibt-098), or both | fatal |
| ibr-co-22 | Each Document level charge (ibg-21) shall contain a Document level charge reason (ibt-104) or a Document level charge reason code (ibt-105), or both. | fatal |
| ibr-co-24 | Each Invoice line charge (ibg-28) shall contain an Invoice line charge reason (ibt-144) or an Invoice line charge reason code (ibt-145), or both. | fatal |
| ibr-co-25 | In case the Amount due for payment (ibt-115) is positive, either the Payment due date (ibt-009) or the Payment terms (ibt-020) shall be present. | fatal |
| ibr-co-26 | In order for the buyer to automatically identify a supplier, the Seller identifier (ibt-029), the Seller legal registration identifier (ibt-030) and/or the Seller Tax identifier (ibt-031) shall be present. | fatal |

## Rules for Japanese Standard Commercial Invoice (Aligned)

The rules listed in **Table 35** apply to the aligned content for Japanese Standard Commercial invoice.

1. Rules for Japanese Standard Commercial Invoice (Aligned)

| **ID** | **Rule** | **Severity** |
| --- | --- | --- |
| jp-br-01 | For the Japanese Suppliers, the Tax identifier must start with 'T' and must be 13 digits. | fatal |
| jp-br-02 | Amount shall be integer. | fatal |
| jp-br-co-01 | Consumption Tax category tax amount (ibt-117) = Consumption Tax category taxable amount (ibt-116) x (Consumption Tax category rate (ibt-119) / 100), rounded to integer. The rounded result amount SHALL be between the floor and the ceiling. | fatal |
| jp-cl-01 | The document type code MUST be coded by the Japanese invoice and Japanese credit note related code lists of UNTDID 1001. | fatal |
| jp-cl-02 | Payment means in a Japanese invoice MUST be coded using a restricted version of the UNCL4461 code list (adding Z01 and Z02) | fatal |
| jp-cl-03 | Japanese invoice tax categories MUST be coded using UNCL5305 code list | fatal |
| jp-cl-04 | Tax exemption reason code identifier scheme identifier MUST belong to the ???? | fatal |
| jp-s-01 | An Invoice that contains an Invoice line (ibg-25), a Document level allowance (ibg-20) or a Document level charge (ibg-21) where the Consumption Tax category code (ibt-151, ibt-95 or ibt-102) is "Standard rated" shall contain in the Consumption Tax breakdown (ibg-23) at least one Consumption Tax category code (ibt-118) equal with "Standard rated". | fatal |
| jp-s-02 | An Invoice that contains an Invoice line (ibg-25) where the Invoiced item Consumption Tax category code (ibt-151) is "Standard rated" shall contain the Seller Consumption Tax Identifier (ibt-31), the Seller tax registration identifier (ibt-32) and/or the Seller tax representative Consumption Tax identifier (ibt-63). | fatal |
| jp-s-03 | An Invoice that contains a Document level allowance (ibg-20) where the Document level allowance Consumption Tax category code (ibt-95) is "Standard rated" shall contain the Seller Consumption Tax Identifier (ibt-31), the Seller tax registration identifier (ibt-32) and/or the Seller tax representative Consumption Tax identifier (ibt-63). | fatal |
| jp-s-04 | An Invoice that contains a Document level charge (ibg-21) where the Document level charge Consumption Tax category code (ibt-102) is "Standard rated" shall contain the Seller Consumption Tax Identifier (ibt-31), the Seller tax registration identifier (ibt-32) and/or the Seller tax representative Consumption Tax identifier (ibt-63). | fatal |
| jp-s-05 | In an Invoice line (ibg-25) where the Invoiced item Consumption Tax category code (ibt-151) is "Standard rated" the Invoiced item Consumption Tax rate (ibt-152) shall be greater than zero. | fatal |
| jp-s-06 | In a Document level allowance (ibg-20) where the Document level allowance Consumption Tax category code (ibt-95) is "Standard rated" the Document level allowance Consumption Tax rate (ibt-96) shall be greater than zero. | fatal |
| jp-s-07 | In a Document level charge (ibg-21) where the Document level charge Consumption Tax category code (ibt-102) is "Standard rated" the Document level charge Consumption Tax rate (ibt-103) shall be greater than zero. | fatal |
| jp-s-08 | For each different value of Consumption Tax category rate (ibt-119) where the Consumption Tax category code (ibt-118) is "Standard rated", the Consumption Tax category taxable amount (ibt-116) in a Consumption Tax breakdown (ibg-23) shall equal the sum of Invoice line net amounts (ibt-131) plus the sum of document level charge amounts (ibt-99) minus the sum of document level allowance amounts (ibt-92) where the Consumption Tax category code (ibt-151, ibt-102, ibt-95) is "Standard rated" and the Consumption Tax rate (ibt-152, ibt-103, ibt-96) equals the Consumption Tax category rate (ibt-119). | fatal |
| jp-s-09 | The Consumption Tax category tax amount (ibt-117) in a Consumption Tax breakdown (ibg-23) where Consumption Tax category code (ibt-118) is "Standard rated" shall equal the Consumption Tax category taxable amount (ibt-116) multiplied by the Consumption Tax category rate (ibt-119). | fatal |
| jp-s-10 | A Consumption Tax breakdown (ibg-23) with Consumption Tax Category code (ibt-118) "Standard rate" shall not have a Consumption Tax exemption reason code (ibt-121) or Consumption Tax exemption reason text (ibt-120). | fatal |

# EN16931 difference

To provide for invoice domain specific requirement outside of the EU as well as in anticipation of potential changes in an amendment to the EN16931 the PINT semantic data model differes from the EN16931 in the following way. All business terms that differe between the PINT and the EN belong to the aligned part of the PINT modedl to enable restricting them for EN compliant specfications.

**Table 36** lists EN 16931 difference.

1. EN 16931 difference

| ID | Level | Card. | BusinessTterm | Description | Semantic Datatype | Difference |
| --- | --- | --- | --- | --- | --- | --- |
| ibt-168 | 1 | 0..1 | Invoice issue time | The time of day when an invoice was issued | Time | Added |
| ibt-016 | 1 | 0..n | Despatch advice reference | An identifier of a referenced despatch advice. | Document Reference | Cardinality from 0..1 |
| ibg-16 | 1 | 0..n | PAYMENT INSTRUCTIONS | A group of business terms providing information about the payment. | Business term Group | Cardinality from 0..1 |
| ibt-083 | 2 | 0..n | Remittance information | A textual value used for payment routing or to establish a link between the payment and the Invoice. | Text | Cardinality from 0..1. Definition extended. |
| ibt-083-1 | 3 | 0..1 | Scheme identifier | The identification of the identification scheme. As example ABA | Code | Added |
| ibt-084-1 | 3 | 0..1 | Scheme identifier | The identification of the identification scheme. As example IBAN | Code | Added |
| ibg-34 | 3 | 0..1 | ADDRESS | The address of the financial institution or its branch that holds the payment account. | Business term Group | Added |
| ibt-169 | 4 | 0..1 | Account address line 1 | The main address line in an address. | Text | Added |
| ibt-170 | 4 | 0..1 | Account address line 2 | An additional address line in an address that can be used to give further details supplementing the main line. | Text | Added |
| ibt-171 | 4 | 0..1 | Account city | The common name of the city, town or village, where the account address is located. | Text | Added |
| ibt-172 | 4 | 0..1 | Account post code | The identifier for an addressable group of properties according to the relevant postal service. | Text | Added |
| ibt-173 | 4 | 0..1 | Account country subdivision | The subdivision of a country. | Text | Added |
| ibt-174 | 4 | 0..1 | Account address line 3 | An additional address line in an address that can be used to give further details supplementing the main line. | Text | Added |
| ibt-175 | 4 | 0..1 | Account country code | A code that identifies the country. | Code | Added |
| ibg-33 | 1 | 0..n | INVOICE TERMS | Information about the terms that apply to the settlement of the invoice amount. | Business term Group | Added as Business term Group |
| ibt-020 | 2 | 0..1 | Payment terms | A textual description of the payment terms that apply to the amount due for payment (Including description of possible penalties). | Text | Cardinality to 0..n via Business term Group |
| ibt-178 | 2 | 0..1 | Payment Instructions ID | An identifier for the payment instructions. |  | Added |
| ibt-187 | 2 | 0..1 | Terms payment instructions ID | The payment instructions that apply to these payment terms. |  | Added |
| ibt-176 | 2 | 0..1 | Terms amount | The payment amount that these terms apply to. | Amount | Added |
| ibt-177 | 2 | 0..1 | Terms installment due date | The date before end of which the terms amount shall be settled. | Date | Added |
| ibg-35 | 1 | 0..n | Paid amounts | Paid amount | Amount | Added |
| ibt-179 | 2 | 0..1 | Payment identifier | An identifier that references the payment, such as bank transfer identifier. | Identifier | Added |
| ibt-180 | 2 | 1..1 | Paid amount | The amount of the payment in the invoice currency. | Amount | Added |
| ibt-181 | 2 | 0..1 | The date when the paid amount is debited to the invoice. | The date when the prepaid amount was received by the seller. | Date | Added |
| ibt-182 | 2 | 0..1 | Payment type | The type of the the payment. | Code | Added |
| ibt-183 | 2 | 0..1 | Order reference | An identifier for a referenced purchase order, issued by the Buyer. | Document Reference | Added |
| ibt-184 | 2 | 0..1 | Despatch advice reference | An identifier for a referenced despatch advice. | Document Reference | Added |
| ibg-30 | 2 | 1..n | LINE TAX INFORMATION | A group of business terms providing information about the TAX applicable for the goods and services invoiced on the Invoice line. | Group | Cardinality from 1..1 |
| ibt-166 | 3 | 0..1 | Unit TAX | A TAX amount that applied to each item unit. | Amount | Added |
| ibt-185 | 3 | 0..1 | TAX exemption reason text | A textual statement of the reason why the line amount is exempted from TAX or why no TAX is being charged | Code | Added |
| ibt-186 | 3 | 0..1 | TAX exemption reason code | A coded statement of the reason for why the line amount is exempted from TAX. | Text | Added |
| ibt-167 | 3 | 0..1 | Tax Scheme | A code indicating the type of tax | Scheme | Added |

# Consumption tax (CT)

## Overview

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

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

## 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 should be considered, i.e any difference in trailing zeros should 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 should 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)

# Rounding

## Overview

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 10 Calculation for details on how to calculate the different amounts.

## PINT rule

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

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))

)

# Calculation

## Calculation on line level

### 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 37** 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.

1. Example of item net price

| **ID** | **Level** | **Card** | **Business Term** | **Content** | **UBL syntax XPath** |
| --- | --- | --- | --- | --- | --- |
| ibt-131 | 2 | 1..1 | Invoice line net amount | 1000.00 | 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

<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

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 38** 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.

1. 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 39** 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.

1. 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) | 101 | 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">101</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)

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 40** 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.

1. 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 **Annex B**. The entire code is listed in **Annex B**.

<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

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 41** 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.

1. 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

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

1. 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)  + ibt-099: document level charge amount |
| 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 9 more detail.

**Table 43** lists example contents of semantic elements contributing TAX breakdown and document totals.

1. 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 | 8 |  |  |  |
| 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

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

**Table 44** lists calculation applied to the PINT invoice document tatal amounts.

1. 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

The elements in **Table 45** show the legal monetary totals for an invoice or credit note.

1. UBL 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)

**Table 46** lists example contents of semantic elements contributing TAX breakdown and document totals.

1. Examples of content of semantic elements that contribute to calculations

| **ID** | **Level** | **Card** | **Business Term** | **Invoice Content** | **VAT**  **Standaed**  **(S) 10%** | **VAT**  **Reduced**  **(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-111 | 2 | 0..1 | Invoice total TAX amount in accounting currency |  |  |  |  |  |  |
| 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 |  |
| 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>

# Code list and identifier

## Overview

The following chapters give an overview of the restricted set of codes that is used in this PEPPOL BIS. For most codes, the restriction is only to add a dated reference of the code list, but for the Invoice Type Code a subset of valid values has been established.

The list of values that are allowed for each code list at each time shall be as published or referenced on the peppol.eu (or peppol.org) website.

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

## Shared code list

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

### Document type

The following sub-chapters give an overview of the restricted set of invoice type codes (BT-3) that is used in this PEPPOL BIS Billing.

**Table 47** and **Table 48** indicates the name and description of each code, as well as a column "Synonym with" to indicate how this invoice type can be processed if the recipient does not have a separate process/work flow for this code, and as you will see, all invoice types valid in this profile can be processed as a commercial invoice (380) and all credit note types as Commercial credit note (381). Some recipients might have separate processes or work flows for some of these types, and can then use these processes.

The table also gives information on what message type is to be used in the UBL syntax for the different codes.

UNTDID 1001 — Document type.

Document location cbc:InvoiceTypeCode

Source code list Subset of UN/CEFACT code list 1001, D.16B

Codes for invoices.

* 380 Commercial invoices.

The following invoice related document type codes may also be used in an invoice but shall be processed as code 380 unless otherwise agreed between the trading partners.

1. Invoice related document type codes

| Code | Name | Description | Synonym with | UBL message type |
| --- | --- | --- | --- | --- |
| 380 | Commercial invoice | Document/message claiming payment for goods or services supplied under conditions agreed between seller and buyer. |  | Invoice |
| 393 | Factored invoice | Invoice assigned to a third party for collection. | 380 | Invoice |
| 82 | Metered services invoice | Document/message claiming payment for the supply of metered services (e.g., gas, electricity, etc.) supplied to a fixed meter whose consumption is measured over a period of time. | 380 | Invoice |
| 80 | Delivery Note related to goods or services | Debit information related to a transaction for goods or services to the relevant party. | 380 | Invoice |
| 84 | Delivery Note related to financial adjustments | Document/message for providing debit information related to financial adjustments to the relevant party. | 380 | Invoice |
| 395 | Consignment invoice | Commercial invoice that covers a transaction other than one involving a sale. | 380 | Invoice |
| 575 | Insurer’s invoice | Document/message issued by an insurer specifying the cost of an insurance which has been effected and claiming payment therefore | 380 | Invoice |
| 623 | Forwarder’s invoice | Invoice issued by a freight forwarder specifying services rendered and costs incurred and claiming payment therefore. | 380 | Invoice |
| 780 | Freight invoice | Document/message issued by a transport operation specifying freight costs and charges incurred for a transport operation and stating conditions of payment. | 380 | Invoice |
| 383 | Delivery Note | Document/message for providing debit information to the relevant party. | 380 | Invoice |
| 386 | Prepayment invoice | An invoice to pay amounts for goods and services in advance; these amounts will be subtracted from the final invoice. | 380 | Invoice |

Document location cbc:CreditNoteTypeCode

Source code list Subset of UN/CEFACT code list 1001, D.16B

Specific code lists for the credit note

* 381 Commercial credit notes.

The following credit note related document type codes may also be used in an invoice but shall be processed as code 381 unless otherwise agreed between the trading partners.

1. Credit note related document type codes

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Code | Name | Description | Synonym with | UBL message type |
| 381 | Credit note | Document/message for providing credit information to the relevant party. |  | CreditNote |
| 396 | Factored credit note | Credit note related to assigned invoice(s). | 381 | CreditNote |
| 81 | Credit note related to goods or services | Document message used to provide credit information related to a transaction for goods or services to the relevant party. | 381 | CreditNote |
| 83 | Credit note related to financial adjustments | Document message for providing credit information related to financial adjustments to the relevant party, e.g., bonuses. | 381 | CreditNote |
| 532 | Forwarder’s credit note | Document/message for providing credit information to the relevant party. | 381 | CreditNote |

### Country code

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

Document location cac:Country/cbc:IdentificationCode

cac:OriginCountry/cbc:IdentificationCode

Source code list ISO 3166-1

### Currency code

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

Document location cbc:\*/@currencyID

Source code list ISO 4217:2015

### Unit of measure

Valid unit codes shall be from UN/ECE Recommendation 20, Revision 11 (2015). Unless codes for unit of measure are not in common daily use, implementers should as necessarily provide a function for clarification of codes when invoices are visualised.

Codes for unit of packaging from UNECE Recommendation # 21 can be used in accordance with the descriptions in the "Intro" section of UN/ECE Recommendation 20, Revision 11 (2015):

The 2-character alphanumeric code values in UNECE Recommendation 21 shall be used. To avoid duplication with existing code values in UNECE Recommendation # 20, each code value from UNECE Recommendation 21 shall be prefixed with an “X”, resulting in a 3 alphanumeric code when used as a unit of measure.

Document location cbc:\*/@unitCode

Source code list UN/ECE Recommendation 20, Revision 11 (2015)

Unit of measure in an invoice allows the use of codes from UNECE Recommendation # 20 (version 11e), as well as codes from UNECE Recommendation # 21 prefixed with an X. Please

Examples of unit of measure from Recommendation # 20

Code Name

C62 One (Synonym: Unit)

EA each

H87 Piece

KGM Kilogram

MTR Meter

LTR Litre

MTK Square metre

MTQ Cubic metre

KTM Kilometre

TNE Tonne (metric ton)

KWH Kilowatt hour

DAY Day

HUR Hour

MIN Minute

Examples of unit of measure from Recommendation # 21, prefixed with an X

Code Name

XBG Bag

XBX Box

XCA Case

XCT Carton

XCY Cylinder

XBA Barrel

XPK Package

XPX Pallet

XRL Reel

XSA Sack

XST Sheet

EXAMPLE: UBL example of unit of measure

<cbc:InvoicedQuantity unitCode="H87">**10**</cbc:InvoicedQuantity>

<cbc:InvoicedQuantity unitCode="XPX">**10**</cbc:InvoicedQuantity>

Code H87 from Recommendation # 20

Code PX, prefixed with an X from Recommendation # 21

### Allowance reason codes

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

Document location cbc:AllowanceChargeReasonCode[../cbc:ChargeIndicator = false()]

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

Valid values are listed in the list below:

Code Description

41 Bonus for works ahead of schedule

42 Other bonus

60 Manufacturer’s consumer discount

62 Due to military status

63 Due to work accident

64 Special agreement

65 Production error discount

66 New outlet discount

67 Sample discount

68 End-of-range discount

70 Incoterm discount

71 Point of sales threshold allowance

88 Material surcharge/deduction

95 Discount

100 Special rebates

102 Fixed long term

103 Temporary

104 Standard

105 Yearly turnovers

### Charge reason codes

Any charge reason code shall be from UN/CEFACT code list 7161, D.16B

Document location cbc:AllowanceChargeReasonCode[../cbc:ChargeIndicator = true()]

Source code list UN/CEFACT code list 7161, D.16B

### Mime codes

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

Subset of IANA Media Types.

Document location cbc:EmbeddedDocumentBinaryObject/@mimeCode

Source code list Subset of IANA

Documents application/pdf

Images image/png

image/jpeg

Text text/csv

Spreadsheet application/vnd.openxmlformats-officedocument.spreadsheetml.sheet

application/vnd.oasis.opendocument.spreadsheet

### Code lists for identifier schemes

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

#### Electronic address identifier scheme

For Sellers and Buyers Electronic address identifiers (Endpoint identification, ibt-49 and ibt-34) the allowed identifier schemes is specified by the Electronic address scheme code list, EAS.

Business Term Electronic address identifiers (Endpoint)

Applicable XPath cbc:EndpointID/@schemeID

Code list (link or subset values)

Code list for electronic addresses.

#### Party identifiers and party legal registration identifier scheme

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

Business Term Party identifiers (Buyer, Seller, Payee)

Applicable XPath cac:PartyIdentification/cbc:ID/@schemeID

Code list ICD list from ISO/IEC 6523

Legal registration identifiers (Buyer, Seller, Payee)

cac:PartyLegalEntity/cbc:CompanyID/@schemeID

Deliver to location identifier

cac:Delivery/cac:DeliveryLocation/cbc:ID/@schemeID

#### Invoiced object identifier scheme

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

Business Term Invoiced object identifier

Applicable XPath cac:AdditionalDocumentReference[cbc:DocumentTypeCode = '130']/cbc:ID/@schemeID

Code list UN/CEFACT code list 1153, D.16B

#### Item standard identifier scheme

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

Business Term Item Standard identifier

Applicable XPath cac:InvoiceLine/cac:Item/cac:StandardItemIdentification/cbc:ID/@schemeID

Code list ICD list from ISO/IEC 6523

#### Item classification identifier

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

Business Term Item Classification identifier

Applicable XPath cac:InvoiceLine/cac:Item/cac:CommodityClassification/cbc:ItemClassificationCode/@listID

Code list UN/CEFACT code list 7143, D.16B

#### Peppol Identifiers

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

## Aligned code list

### Payment means type code

Payment means type code shall be from UN/CEFACT code list 4461, with extensions. The extended part of the code list is not supported in EN 16931 and consequently not in the European implementation of PINT, the BIS Billing 3.0.

Document location cac:PaymentMeans/cbc:PaymentMeansCode

Source code list UN/CEFACT code list 4461

The payment means type code list is extended in the PINT by adding codes that begin with the letter Z and followed with a number with minimum 2 digits. As example Z01.

### TAX category codes

Although EN 16931 mandate use of a source code list UN/CEFACT code list 5305, tax category codes (ib-095, ibt-102, ibt-118, ibt-151) are not shared but defined by different specializations. Consequently, there is not a shared understanding of what they mean, and their meaning can be ignored by those who are processing invoices as pint compliant.

Further details on tax category codes may be found in the PINT guideline.

Document location cac:TaxCategory/cbc:ID

Followings are Tax category codes in Japan.

S: tandard rate（tax rate 10％）

AA: Lower rate (tax rate8％) Tax rate is lower than standard rate.

AE: Consumption Tax Reverse Charge

E: Exempt from Consumption Tax. Consumption Tax is not applicable.

G: Free export item, tax not charged, free export and Consumption Tax is not charged.

O: Services outside scope of Consumption Tax

### TAX type

Tax types allowed in the PINT are limited to the following subset of the UNECE 5153 Duty or tax or fee type name codes. Invoice domain specification may restrict the allowed tax type, but additional tax types can be allowed by adding to the PINT code list subset.

Document location cac:TaxCategory/cac:TaxScheme/cbc:ID

VAT Value added tax

A tax on domestic or imported goods applied to the value added at each stage in the production/distribution cycle.

GST Goods and services tax  
A tax on domestic or imported goods applied to the value added at each stage in the production/distribution cycle.

LOC Sales tax  
Assessment charges on sale of goods or services by city borough country or other taxing authorities below state or provincial level.

STT State/provincial sales tax

All applicable sale taxes by authorities at the state or level, below national level.

AAG Harmonised sales tax, Canadian

A harmonized sales tax consisting of a goods and service, a Canadian provincial sales tax and, as applicable, Quebec sales tax which is recoverable.

AAH Quebec sales tax

A sales tax charged within the Canadian province of Quebec which is recoverable.

AAI Canadian provincial sales tax  
A sales tax charged within Canadian provinces which is recoverable.

### VAT exemption reason code

Although EN 16931 mandate use of a code list maintained by Connecting Europe Facility (CEF), tax exemption reason code can be any and is not shared.

Document location cac:TaxCategory/cbc:TaxExemptionReasonCode

### Value added tax point date code

Although EN 16931 mandate use of a code list subset of UN/CEFACT code list 2005.D.16B , value added tax point date code (ibt-008) code can be any and is not shared.

Document location cac:InvoicePeriod/cbc:DescriptionCode

# Peppol Identifiers

## Overview

Peppol has defined a PEPPOL Policy for identifiers, policy 8 that specifies how to use identifiers in both its transport infrastructure and within the documents exchanged across that infrastructure. It also introduces principles for any identifiers used in the Peppol environment. The policies that apply to this BIS are the following:

## Profiles and messages

All messages contains ProfileID and CustomizationID. ProfileID identifies what business process a given message is part of, and CustomizationID identifies the kind of message and the rules applied.

Profiles are connected to one business process, and may contain multiple document types. Valid document instances shall contain corresponding ProfileID and CustomizationID.

NOTE: CustomizationID is a string without spaces. The list below contains spaces in CustomizationID to make them easier to read. Make sure to remove any spaces before use.

## Japanese standard invoice

In the **Table 49** you will find the values to be used as the specification identifier (ibt-024 ) and the business process type (ibt-023) for this profile.

1. Values to be used for billing

|  |  |  |  |
| --- | --- | --- | --- |
| Type | ID | Element | Value |
| JP standard invoice and credit note | ibt-024 | cbc:CustomizationID | urn:peppol:pint:billing-3.0@jp:peppol-1 |
| ibt-023 | cbc:ProfileID | urn:peppol:bis:billing |
| Debit Note | ibt-024 | cbc:CustomizationID | urn:peppol:pint:debitnote-3.0@jp:peppol-1 |
| ibt-023 | cbc:ProfileID | urn:peppol:bis:suminvpt1 |

## Japanese summarised invoice

In the **Table 50** you will find the values to be used as the specification identifier (ibt-024 ) and the business process type (ibt-023) for this profile.

1. Values tio be used for summarised invoice pattern 1

|  |  |  |  |
| --- | --- | --- | --- |
| Type | ID | Element | Value |
| JP summarised invoice and credit note | ibt-024 | cbc:CustomizationID | urn:peppol:pint:billing-3.0@jp:peppol-1@jp:suminvpt1-1 |
| ibt-023 | cbc:ProfileID | urn:peppol:bis:suminvpt1 |
| Debit Note | ibt-024 | cbc:CustomizationID | urn:peppol:pint:debitnote-3.0@jp:peppol-1 |
| ibt-023 | cbc:ProfileID | urn:peppol:bis:suminvpt1 |

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

## 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 51** lists example contents of semantic elements of Seller.

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.

1. Example contents of semantic elements of Seller

| 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 52** lists example contents of semantic elements of delivery information.

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.

1. Example contents of semantic elements of delivery information

| **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

### Overview

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 12**, which is Figure 14 of EN 16931-1.

Diagram

Description automatically generated

1. Invoice relations

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 53** lists example contents of semantic elements of purchase order and sales order reference.

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.

1. Example contents of semantic elements of purchase order and sales order reference

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **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 54** lists example contents of semantic elements of buyer reference.

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.

1. Example contents of semantic elements of buyer reference

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| 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 55** lists example contents of semantic elements of invoiced object identifier.

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.

1. Example contents of semantic elements of invoiced object identifier

| 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 56** lists example contents of semantic elements of contract reference.

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.

1. Example contents of semantic elements of contract reference

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| 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 57** lists example contents of semantic elements of despatch and receipt advice reference.

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.

1. Example contents of semantic elements of despatch and receipt advice reference

| **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 58** lists example contents of semantic elements of tender reference.

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.

1. Example contents of semantic elements of tender reference

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

**Table 59** lists example contents of semantic elements of project reference.

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.

1. Example contents of semantic elements of project reference

| **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 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 60** lists example contents of semantic elements of preceding invoice reference.

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.

1. Example contents of semantic elements of preceding invoice reference

| 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

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 61** lists example contents of semantic elements of document level allowance and 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.

1. Example of document level allowance and 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 | 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

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 62** lists example contents of semantic elements of line level allowance and charge.

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.

1. Example of line level allowance and charge

| **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: cac:TaxCategory is not specified for allowance and charge on invoice line. cac:TaxCategory is specified for each invoice line independently.

### The line level Price information

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 63** 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.

1. Example of line level price

| **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

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 64** lists example contents of semantic elements of item information.

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.

1. Example of item information

| **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 65** lists example contents of semantic elements of item information.

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.

1. Example of item information

| **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

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.

# Technical requirements

## Syntax binding

The PINT is implemented through the Oasis UBL syntax using document type Invoice and document type Credit Note depending on the business use case.

The syntax version support of the PINT is for the earliest syntax version that includes all the elements that are used for mapping the shared and aligned business terms in the PINT. An invoice domain specific specification may map distinct business terms to syntax elements that only exist in later versions of UBL but may not modify the syntax mapping of the shared and aligned business terms.

An invoice receiver who has implemented an invoice domain specification that uses an earlier UBL version will nevertheless accept an invoice that uses a later UBL version but may ignore any distinct business terms including those that may use syntax elements only existing in the later version.

The Peppol international invoicing model mapping to the UBL syntax is based on version 2.1 and uses the same mapping as BIS Billing 3.0. These syntax mappings are according to the CEN/TS 16931 part 3-2 for all business terms that are adopted from the EN. The mapping of additional business terms follows the UBL 2.1 syntax binding methodology defined in CEN/TS 16931 – part 3-1 as applicable.

## Validation

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

Diagram

Description automatically generated

### Technical structure

Validation of technical structure of the invoice message includes the following

* Verify XML well-formedness (e.g. all tags are closed)
* Tag names and attributes shall be correctly written and follow the UBL sequence.
* All UBL mandatory elements shall be present.
* The element’s contents shall be according to the element’s type definition in UBL.

The UBL syntax validation shall use the latest published UBL version to allow for distinct business terms (refer to section on Syntax binding).

### PINT validation

The PINT validation only applies the specification and rules that are defined for its shared and aligned business terms, this includes but is not limited to the following:

* Valid codes for currencies, countries, tax etc.
* Mandatory elements according to PINT.
* Logical correlations between information element, i.e., that start date is lower than or equal to end date, calculations give the correct result etc.

### Aligned Invoice domain rules.

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

### Further aligned and distinct rules.

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

# UBL schemas and namespaces

**Table 66** lists namespaces.

1. Namespace

|  |  |  |
| --- | --- | --- |
| Document Type | UBL | namespace |
| 380, 383 | Invoce 2.1 | urn:oasis:names:specification:ubl:schema:xsd:Invoice-2 |
| 381 | CreditNote 2.1 | urn:oasis:names:specification:ubl:schema:xsd:CreditNote-2 |
| Statement | Statement 2.1 | urn:oasis:names:specification:ubl:schema:xsd:Statement-2 |

1. (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.** | **BusinessTterm** | **Content** | **VAT S 10%** | **VAT AA 8%** | **Line 1** | **Line 2** | **Section** |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| ibt-001 | 1 | 1..1 | Invoice number | 000016 |  |  |  |  | S |
| ibt-002 | 1 | 1..1 | Invoice issue date | 2022-03-20 |  |  |  |  | S |
| ibt-003 | 1 | 1..1 | Invoice type code | 380 |  |  |  |  | S |
| ibt-005 | 1 | 1..1 | Invoice currency code | JPY |  |  |  |  | S |
| ibt-009 | 1 | 0..1 | Payment due date | 2022-04-20 |  |  |  |  | S |
| ibg-02 | 1 | 1..1 | PROCESS CONTROL |  |  |  |  |  |  |
| ibt-023 | 2 | 0..1 | Business process type | urn:peppol:bis:billing |  |  |  |  | S |
| ibt-024 | 2 | 1..1 | Specification identifier | urn:peppol:pint:billing-3.0 @jp:peppol-1 |  |  |  |  | S |
| ibg-04 | 1 |  | SELLER |  |  |  |  |  |  |
| ibt-027 | 2 | 1..1 | Seller name | 株式会社 ○○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 |  |  |  |  |  |
| 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 |  |  |  |  |  |
| ibt-072 | 2 | 0..1 | Actual delivery date | 2022-03-04 |  |  |  |  |  |
| ibg-15 | 2 | 0..1 | DELIVER TO ADDRESS |  |  |  |  |  |  |
| ibt-075 | 3 | 0..1 | Deliver to address line 1 | 北区 |  |  |  |  |  |
| ibt-076 | 3 | 0..1 | Deliver to address line 2 | 北十二条西76-X |  |  |  |  |  |
| ibt-077 | 3 | 0..1 | Deliver to city | 札幌市 |  |  |  |  |  |
| ibt-078 | 3 | 0..1 | Deliver to post code | 001-0012 |  |  |  |  |  |
| ibt-079 | 3 | 0..1 | Deliver to country subdivision | 北海道 |  |  |  |  | S |
| ibt-080 | 3 | 1..1 | Deliver to country code | JP |  |  |  |  | S |
| ibg-16 | 1 | 0..n | PAYMENT INSTRUCTIONS |  |  |  |  |  |  |
| ibt-178 | 2 | 0..1 | Payment Instructions ID | AAA-BB-CC-123 |  |  |  |  | A |
| ibt-081 | 2 | 1..1 | Payment means type code | 30 |  |  |  |  | A |
| ibt-082 | 2 | 0..1 | Payment means text | Credit transfer |  |  |  |  | S |
| ibt-083 | 2 | 0..n | Remittance information | Snippet1 |  |  |  |  | A |
| ibt-083-1 | 3 | 0..1 | Scheme identifier |  |  |  |  |  | A |
| ibg-17 | 2 | 0..n | CREDIT TRANSFER |  |  |  |  |  |  |
| ibt-084 | 3 | 1..1 | Payment account identifier | 1234:12:1:123456789 |  |  |  |  | S |
| ibt-084-1 | 3 | 0..1 | Scheme identifier |  |  |  |  |  | A |
| ibt-085 | 3 | 0..1 | Payment account name | 株式会社 ○○商事 |  |  |  |  | S |
| ibt-086 | 3 | 0..1 | Payment service provider identifier |  |  |  |  |  | S |
| ibg-20 | 1 | 0..n | DOCUMENT LEVEL ALLOWANCES |  |  |  |  |  |  |
| ibt-092 | 2 | 1..1 | Document level allowance amount | 700 |  |  |  |  | S |
| 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 |  |  |  | EA | EA | S |
| ibt-131 | 2 | 1..1 | Invoice line net amount |  |  |  | 25000 | 80000 | S |
| ibg-27 | 2 | 0..n | INVOICE LINE ALLOWANCES |  |  |  |  |  |  |
| ibt-136 | 3 | 1..1 | Invoice line allowance amount |  |  |  | 5000 |  | S |
| ibt-137 | 3 | 1..1 | Invoice line allowance base amount |  |  |  | 30000 |  | S |
| ibt-139 | 3 | 0..1 | Invoice line allowance reason |  |  |  | 値引き |  | S |
| ibg-29 | 2 | 1..1 | PRICE DETAILS |  |  |  |  |  |  |
| ibt-146 | 3 | 1..1 | Item net price |  |  |  | 30 | 40000 | S |
| ibt-147 | 3 | 0..1 | Item price discount |  |  |  |  | 10000 | S |
| ibt-148 | 3 | 0..1 | Item gross price |  |  |  |  | 50000 | S |
| ibt-149 | 3 | 0..1 | Item price base quantity |  |  |  | 1 | 1 | S |
| ibt-150 | 3 | 0..1 | Item price base quantity unit of measure code |  |  |  | EA | EA | S |
| ibg-30 | 2 | 1..n | LINE TAX INFORMATION |  |  |  |  |  | A |
| ibt-151 | 3 | 1..1 | Invoiced item TAX category code |  |  |  | S | S | A |
| ibt-152 | 3 | 0..1 | Invoiced item TAX rate |  |  |  | 10 | 10 | A |
| ibt-167 | 3 | 0..1 | Tax Scheme |  |  |  | VAT | VAT | A |
| ibg-31 | 2 | 1..1 | ITEM INFORMATION |  |  |  |  |  |  |
| ibt-153 | 3 | 1..1 | Item name |  |  |  | 原稿用紙 | 回転椅子 | S |
| ibg-32 | 3 | 0..n | ITEM ATTRIBUTES |  |  |  |  |  |  |
| ibt-160 | 4 | 1..1 | Item attribute name |  |  |  | 数量単位 | 数量単位 | S |
| ibt-161 | 4 | 1..1 | Item attribute value |  |  |  | 枚 | 脚 | S |
| Key  Section Value of section (see **2.1**) S: Sared, A: Aligned | | | | | | | | | |

EXAMPLE: UBL example of Japanese standard invoice

<?xml version="1.0" encoding="UTF-8"?>

<?xml-stylesheet type="text/xsl" href="stylesheet-ubl.xslt"?>

<Invoice xmlns="urn:oasis:names:specification:ubl:schema:xsd:Invoice-2"

xmlns:cac="urn:oasis:names:specification:ubl:schema:xsd:CommonAggregateComponents-2"

xmlns:cbc="urn:oasis:names:specification:ubl:schema:xsd:CommonBasicComponents-2"

xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance" xsi:schemaLocation="urn:oasis:names:specification:ubl:schema:xsd:Invoice-2 http://docs.oasis-open.org/ubl/os-UBL-2.1/xsd/maindoc/UBL-Invoice-2.1.xsd">

<cbc:CustomizationID>urn:peppol:pint:billing-3.0@jp:peppol-1</cbc:CustomizationID>

<cbc:ProfileID>urn:peppol:bis:billing</cbc:ProfileID>

<cbc:ID>000016</cbc:ID>

<cbc:IssueDate>2022-03-04</cbc:IssueDate>

<cbc:DueDate>2022-04-20</cbc:DueDate>

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

<cbc:DocumentCurrencyCode>JPY</cbc:DocumentCurrencyCode>

<cac:InvoicePeriod>

<cbc:DescriptionCode>3</cbc:DescriptionCode>

</cac:InvoicePeriod>

<cac:OrderReference>

<cbc:ID>AA-123-AA</cbc:ID>

</cac:OrderReference>

<cac:AccountingSupplierParty>

<cac:Party>

<cbc:EndpointID schemeID="0188">JP1234567890123</cbc:EndpointID>

<cac:PostalAddress>

<cbc:StreetName>四谷4-29-X</cbc:StreetName>

<cbc:AdditionalStreetName>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 ○○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@〇〇co.jp</cbc:ElectronicMail>

</cac:Contact>

</cac:Party>

</cac:AccountingSupplierParty>

<cac:AccountingCustomerParty>

<cac:Party>

<cbc:EndpointID schemeID="0188">JP3210987654321</cbc:EndpointID>

<cac:PartyIdentification>

<cbc:ID>0000001020</cbc:ID>

</cac:PartyIdentification>

<cac:PartyName>

<cbc:Name>株式会社 藤山物産</cbc:Name>

</cac:PartyName>

<cac:PostalAddress>

<cbc:StreetName>北区</cbc:StreetName>

<cbc:AdditionalStreetName>北十二条西76-X</cbc:AdditionalStreetName>

<cbc:CityName>札幌市</cbc:CityName>

<cbc:PostalZone>001-0012</cbc:PostalZone>

<cbc:CountrySubentity>北海道</cbc:CountrySubentity>

<cac:Country>

<cbc:IdentificationCode>JP</cbc:IdentificationCode>

</cac:Country>

</cac:PostalAddress>

<cac:PartyLegalEntity>

<cbc:RegistrationName>株式会社 藤山物産 札幌支社</cbc:RegistrationName>

<cbc:CompanyID schemeID="0147">654321:000321:0147:1</cbc:CompanyID>

</cac:PartyLegalEntity>

<cac:Contact>

<cbc:Name>株式会社 藤山物産 札幌支社</cbc:Name>

<cbc:ElectronicMail>purchaser@fujiyamabussan.co.jp</cbc: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:PaymentMeansCode name="Credit transfer">30</cbc:PaymentMeansCode>

<cbc:PaymentID>Snippet1</cbc:PaymentID>

<cac:PayeeFinancialAccount>

<cbc:ID>1234:12:1:123456789</cbc:ID>

<cbc:Name>株式会社 ○○商事</cbc:Name>

<cac:FinancialInstitutionBranch>

<cbc:ID>AAA-BB-CC-123</cbc:ID>

</cac:FinancialInstitutionBranch> </cac:PayeeFinancialAccount>

</cac:PaymentMeans>

<cac:AllowanceCharge>

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

<cbc:AllowanceChargeReason>値引き</cbc:AllowanceChargeReason>

<cbc:Amount currencyID="JPY">700</cbc:Amount>

<cac:TaxCategory>

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

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

<cac:TaxScheme>

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

</cac:TaxScheme>

</cac:TaxCategory>

</cac:AllowanceCharge>

<cac:AllowanceCharge>

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

<cbc:AllowanceChargeReason>諸掛り</cbc:AllowanceChargeReason>

<cbc:Amount currencyID="JPY">17700</cbc:Amount>

<cac:TaxCategory>

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

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

<cac:TaxScheme>

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

</cac:TaxScheme>

</cac:TaxCategory>

</cac:AllowanceCharge>

<cac:TaxTotal>

<cbc:TaxAmount currencyID="JPY">12200</cbc:TaxAmount>

<cac:TaxSubtotal>

<cbc:TaxableAmount currencyID="JPY">122000</cbc:TaxableAmount>

<cbc:TaxAmount currencyID="JPY">12200</cbc:TaxAmount>

<cac:TaxCategory>

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

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

<cac:TaxScheme>

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

</cac:TaxScheme>

</cac:TaxCategory>

</cac:TaxSubtotal>

</cac:TaxTotal>

<cac:LegalMonetaryTotal>

<cbc:LineExtensionAmount currencyID="JPY">105000</cbc:LineExtensionAmount>

<cbc:TaxExclusiveAmount currencyID="JPY">122000</cbc:TaxExclusiveAmount>

<cbc:TaxInclusiveAmount currencyID="JPY">134200</cbc:TaxInclusiveAmount>

<cbc:AllowanceTotalAmount currencyID="JPY">700</cbc:AllowanceTotalAmount>

<cbc:ChargeTotalAmount currencyID="JPY">17700</cbc:ChargeTotalAmount>

<cbc:PayableAmount currencyID="JPY">134200</cbc:PayableAmount>

</cac:LegalMonetaryTotal>

<cac:InvoiceLine>

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

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

<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>

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

<cac:TaxScheme>

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

</cac:TaxScheme>

</cac:ClassifiedTaxCategory>

<cac:AdditionalItemProperty>

<cbc:Name>数量単位</cbc:Name>

<cbc:Value>枚</cbc:Value>

</cac:AdditionalItemProperty>

</cac:Item>

<cac:Price>

<cbc:PriceAmount currencyID="JPY">30</cbc:PriceAmount>

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

</cac:Price>

</cac:InvoiceLine>

<cac:InvoiceLine>

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

<cbc:InvoicedQuantity unitCode="EA">2</cbc:InvoicedQuantity>

<cbc:LineExtensionAmount currencyID="JPY">80000</cbc:LineExtensionAmount>

<cac:Item>

<cbc:Name>回転椅子K</cbc:Name>

<cac:ClassifiedTaxCategory>

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

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

<cac:TaxScheme>

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

</cac:TaxScheme>

</cac:ClassifiedTaxCategory>

<cac:AdditionalItemProperty>

<cbc:Name>数量単位</cbc:Name>

<cbc:Value>個</cbc:Value>

</cac:AdditionalItemProperty>

</cac:Item>

<cac:Price>

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

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<cac:AllowanceCharge>

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<cbc:BaseAmount currencyID="JPY">50000</cbc:BaseAmount>

</cac:AllowanceCharge>

</cac:Price>

</cac:InvoiceLine>

</Invoice>

EXAMPLE: XSLT generated Web page of Japanese standard invoice

A screenshot of a computer

Description automatically generated with medium confidence

1. (informative)  
     
   Example of UBL Invoice

CEN/TS 16931-3-2 Annex B provides example files. This document also use this example as sample invoice document.

<?xml version="1.0" encoding="UTF-8"?>

<Invoice xmlns:cac="urn:oasis:names:specification:ubl:schema:xsd:CommonAggregateComponents-2"

xmlns:cbc="urn:oasis:names:specification:ubl:schema:xsd:CommonBasicComponents-2"

xmlns:qdt="urn:oasis:names:specification:ubl:schema:xsd:QualifiedDataTypes-2"

xmlns:udt="urn:oasis:names:specification:ubl:schema:xsd:UnqualifiedDataTypes-2"

xmlns:ccts="urn:un:unece:uncefact:documentation:2"

xmlns="urn:oasis:names:specification:ubl:schema:xsd:Invoice-2">

<cbc:CustomizationID>urn:cen.eu:en16931:2017</cbc:CustomizationID>

<cbc:ProfileID>1</cbc:ProfileID>

<cbc:ID>TOSL110</cbc:ID>

<cbc:IssueDate>2013-04-10</cbc:IssueDate>

<cbc:DueDate>2013-05-10</cbc:DueDate>

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

<cbc:Note>Ordered through our website#Ordering information</cbc:Note>

<cbc:DocumentCurrencyCode>DKK</cbc:DocumentCurrencyCode>

<cbc:TaxCurrencyCode>EUR</cbc:TaxCurrencyCode>

<cbc:AccountingCost>67543</cbc:AccountingCost>

<cbc:BuyerReference>qwerty</cbc:BuyerReference>

<cac:InvoicePeriod>

<cbc:StartDate>2013-03-10</cbc:StartDate>

<cbc:EndDate>2013-04-10</cbc:EndDate>

</cac:InvoicePeriod>

<cac:OrderReference>

<cbc:ID>PO4711</cbc:ID>

<cbc:SalesOrderID>123</cbc:SalesOrderID>

</cac:OrderReference>

<cac:BillingReference>

<cac:InvoiceDocumentReference>

<cbc:ID>TOSL109</cbc:ID>

<cbc:IssueDate>2013-03-10</cbc:IssueDate>

</cac:InvoiceDocumentReference>

</cac:BillingReference>

<cac:DespatchDocumentReference>

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</cac:DespatchDocumentReference>

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<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:Contact>

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<cbc:Telephone>+4598989898</cbc:Telephone>

<cbc:ElectronicMail>john.hansen@buyercompany.dk</cbc:ElectronicMail>

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1. As defined in EN 16931, for CIUS see chapter 7 of EN 16931-1 and for Extension see EN 16931-5. [↑](#footnote-ref-3)