**Document Title**

Working Group

Date: YYYY-MM-DD

**Title** (Introductory element — Main element — Part #: Part title)

Draft

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Foreword

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.

A screenshot of a computer

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Title (Introductory element — Main element — Part #: Part title)

# Scope *(mandatory)*

Type text.

# Normative references *(mandatory)*

*Two options of text (remove the inappropriate option).*

*1) The normative references shall be introduced by the following wording.*

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.

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

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

*2) If no references exist, include the following phrase below the clause title:*

There are no normative references in this document.

# Terms and definitions

3.1

semantic data model

structured set of logically interrelated information elements

3.2

business term

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

3.3

electronic invoice

invoice that has been issued, transmitted, and received in a structured electronic format which allows for its automatic and electronic processing.

3.4

Syntax

machine-readable language or dialect used to represent the information elements contained in an electronic document (e.g. an electronic invoice)

3.5

invoicing domain

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

3.6

shared business term

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

3.7

aligned business term

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

3.8

distinct business term

business term that is added in specific invoicing domains

3.9

tax

When this term is used in business terms, rules etc. it refers to taxes that are applied to items at the time of sale, such as Value Added Tax (VAT), Goods and Service Tax (GST), Consumption tax, Sales tax.

3.10

identifier

character string used to establish the identity of, and distinguish uniquely, one instance of an object within an identification scheme from all other objects within the same scheme

3.11

identification scheme

collection of identifiers applicable for a given type of object governed under a common set of rules

3.12

compliant

some or all features of the Peppol international invoice model are used, and all rules of the Peppol international invoice model are respected

3.13

conformant

all rules of the Peppol international invoice model are respected, and some additional features not defined in the Peppol international invoice model are also used

# Design

## Three layers enable interoperability

### Overview

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

* 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

Description automatically generated

* Three layers enable interoperability

### Shared layer

#### General

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 term type

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

#### General

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 term type

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

* Tax information.
* Payment instructions.

### Distinct layer

#### General

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

### Overview

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.

Diagram

Description automatically generated

* Comparison to EN 16931

### Types of changes

The CIUS and Extension methodogies of the EN 16931 eInvoicing standard provide a list of the changes that can be made to the core business terms. **Table 1** shows these types of changes and how they apply to the PINT.

NOTE As defined in EN 16931, for CIUS see clause 7 of EN 16931-1 and for Extension see EN 16931-5.

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 term (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

### Overview

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 and 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 4 of this document.

## Semantic model

1. Semantic model

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

## Syntax binding

**Table 6** shows the UBL syntax binding for the PINT semantic data model.

1. Semantic model to UBL Invoice syntax elements mapping

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

1. UBL Invoice syntax elements to semantic model mapping

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

## Rules

**Table 8** shows rules apply to the shared content of the PINT and must be supported by all compliant invoice instances.

1. Rules

| ID | Rule | Severity |
| --- | --- | --- |
| ibr-01 | An Invoice shall have a Specification identifier (ibt-024). | Fatal |
| ibr-02 | An Invoice shall have an Invoice number (ibt-001). | Fatal |
| ibr-03 | An Invoice shall have an Invoice issue date (ibt-002). | Fatal |
| ibr-04 | An Invoice shall have an Invoice type code (ibt-003). | Fatal |
| ibr-05 | An Invoice shall have an Invoice currency code (ibt-005). | Fatal |
| ibr-06 | An Invoice shall contain the Seller name (ibt-027). | Fatal |
| ibr-07 | An Invoice shall contain the Buyer name (ibt-044). | Fatal |
| ibr-08 | An Invoice shall contain the Seller postal address (ibg-05). | Fatal |
| ibr-09 | The Seller postal address (ibg-05) shall contain a Seller country code (ibt-040). | Fatal |
| ibr-10 | An Invoice shall contain the Buyer postal address (ibg-08). | Fatal |
| ibr-11 | The Buyer postal address (ibg-08) shall contain a Buyer country code (ibt-055). | Fatal |
| ibr-12 | An Invoice shall have the Sum of Invoice line net amount (ibt-106). | Fatal |
| ibr-13 | An Invoice shall have the Invoice total amount without TAX (ibt-109). | Fatal |
| ibr-14 | An Invoice shall have the Invoice total amount with TAX (ibt-112). | Fatal |
| ibr-15 | An Invoice shall have the Amount due for payment (ibt-115). | Fatal |
| ibr-16 | An Invoice shall have at least one Invoice line (ibg-25). | Fatal |
| ibr-17 | The Payee name (ibt-59) shall be provided in the Invoice, if the Payee (ibg-10) is different from the Seller (ibg-4). | Fatal |
| ibr-18 | The Seller tax representative name (ibt-062) shall be provided in the Invoice, if the Seller (ibg-04) has a Seller tax representative party (ibg-11). | Fatal |
| ibr-19 | The Seller tax representative postal address (ibg-12) shall be provided in the Invoice, if the Seller (ibg-04) has a Seller tax representative party (ibg-11). | Fatal |
| ibr-20 | The Seller tax representative postal address (ibg-12) shall contain a Tax representative country code (ibt-069), if the Seller (ibg-04) has a Seller tax representative party (ibg-11). | Fatal |
| ibr-21 | Each Invoice line (ibg-25) shall have an Invoice line identifier (ibt-126). | Fatal |
| ibr-22 | Each Invoice line (ibg-25) shall have an Invoiced quantity (ibt-129). | Fatal |
| ibr-23 | An Invoice line (ibg-25) shall have an Invoiced quantity unit of measure code (ibt-130). | Fatal |
| ibr-24 | Each Invoice line (ibg-25) shall have an Invoice line net amount (ibt-131). | Fatal |
| ibr-25 | Each Invoice line (ibg-25) shall contain the Item name (ibt-153). | Fatal |
| ibr-26 | Each Invoice line (ibg-25) shall contain the Item net price (ibt-146). | Fatal |
| ibr-27 | The Item net price (ibt-146) shall NOT be negative. | Fatal |
| ibr-28 | The Item gross price (ibt-148) shall NOT be negative. | Fatal |
| ibr-29 | If both Invoicing period start date (ibt-073) and Invoicing period end date (ibt-074) are given then the Invoicing period end date (ibt-074) shall be later or equal to the Invoicing period start date (ibt-073). | Fatal |
| ibr-30 | If both Invoice line period start date (ibt-134) and Invoice line period end date (ibt-135) are given, then the Invoice line period end date (ibt-135) shall be later or equal to the Invoice line period start date (ibt-134). | Fatal |
| ibr-31 | Each Document level allowance (ibg-20) shall have a Document level allowance amount (ibt-092). | Fatal |
| ibr-33 | Each Document level allowance (ibg-20) shall have a Document level allowance reason (ibt-097) or a Document level allowance reason code (ibt-098). | Fatal |
| ibr-36 | Each Document level charge (ibg-21) shall have a Document level charge amount (ibt-099). | Fatal |
| ibr-38 | Each Document level charge (ibg-21) shall have a Document level charge reason (ibt-104) or a Document level charge reason code (ibt-105). | Fatal |
| ibr-41 | Each Invoice line allowance (ibg-27) shall have an Invoice line allowance amount (ibt-136). | Fatal |
| ibr-42 | Each Invoice line allowance (ibg-27) shall have an Invoice line allowance reason (ibt-139) or an Invoice line allowance reason code (ibt-140). | Fatal |
| ibr-43 | Each Invoice line charge (ibg-28) shall have an Invoice line charge amount (ibt-141). | Fatal |
| ibr-44 | Each Invoice line charge (ibg-28) shall have an Invoice line charge reason (ibt-144) or an Invoice line charge reason code (ibt-145). | Fatal |
| ibr-49 | A Payment instruction (ibg-16) shall specify the Payment means type code (ibt-081). | Fatal |
| ibr-52 | Each Additional supporting document (ibg-24) shall contain a Supporting document reference (ibt-122). | Fatal |
| ibr-53 | If the TAX accounting currency code (ibt-006) is present, then the Invoice total TAX amount in accounting currency (ibt-111) shall be provided. | Fatal |
| ibr-54 | Each Item attribute (ibg-32) shall contain an Item attribute name (ibt-160) and an Item attribute value (ibt-161). | Fatal |
| ibr-55 | Each Preceding Invoice reference (ibg-03) shall contain a Preceding Invoice reference (ibt-025). | Fatal |
| ibr-56 | Each Seller tax representative party (ibg-11) shall have a Seller tax representative TAX identifier (ibt-063). | Fatal |
| ibr-57 | Each Deliver to address (ibg-15) shall contain a Deliver to country code (ibt-080). | Fatal |
| ibr-62 | The Seller electronic address (ibt-034) shall have a Scheme identifier. | Fatal |
| ibr-63 | The Buyer electronic address (ibt-049) shall have a Scheme identifier. | Fatal |
| ibr-64 | The Item standard identifier (ibt-157) shall have a Scheme identifier | Fatal |
| ibr-65 | The Item classification identifier (ibt-158) shall have a Scheme identifier | Fatal |
| ibr-66 | The Tax scheme code shall be from list of allowed tax schemes. | Fatal |
| ibr-67 | Invoice amount due for payment (ibt-115) shall have no more than 2 decimals | Fatal |
| ibr-co-5 | Document level allowance reason code (ibt-098) and Document level allowance reason (ibt-097) shall indicate the same type of allowance. | Fatal |
| ibr-co-6 | Document level charge reason code (ibt-105) and Document level charge reason (ibt-104) shall indicate the same type of charge. | Fatal |
| ibr-co-7 | When both Invoice line allowance reason code (ibt-140) and Invoice line allowance reason (ibt-139) the definition of the code is normative. | Fatal |
| ibr-co-8 | When both Invoice line charge reason code (ibt-145) and Invoice line charge reason (ibt-144) the definition of the code is normative. | Fatal |
| ibr-co-10 | Sum of Invoice line net amount (ibt-106) = ∑ Invoice line net amount (ibt-131). | Fatal |
| ibr-co-11 | Sum of allowances on document level (ibt-107) = ∑ Document level allowance amount (ibt-092). | Fatal |
| ibr-co-12 | Sum of charges on document level (ibt-108) = ∑ Document level charge amount (ibt-099). | Fatal |
| ibr-co-13 | Invoice total amount without TAX (ibt-0109) = ∑ Invoice line net amount (ibt-131) - Sum of allowances on document level (ibt-107) + Sum of charges on document level (ibt-108). | Fatal |
| ibr-co-14 | Invoice total VAT amount (BT-110) = Σ VAT category tax amount (BT-117) | Fatal |
| ibr-co-15 | Invoice total amount with TAX (ibt-112) = Invoice total amount without TAX (ibt-109) + Invoice total TAX amount (ibt-110). | Fatal |
| ibr-co-16 | Amount due for payment (ibt-115) = Invoice total amount with TAX (ibt-112) -Paid amount (ibt-113) + Rounding amount (ibt-114). | Fatal |
| ibr-co-19 | If Invoicing period (ibg-14) is used, the Invoicing period start date (ibt-73) or the Invoicing period end date (ibt-74) shall be filled, or both. | Fatal |
| ibr-co-20 | If Invoice line period (ibg-26) is used, the Invoice line period start date (ibt-134) or the Invoice line period end date (ibt-135) shall be filled, or both. | Fatal |
| ibr-co-21 | Each Document level allowance (ibg-20) shall contain a Document level allowance reason (ibt-097) or a Document level allowance reason code (ibt-098), or both. | Fatal |
| ibr-co-22 | Each Document level charge (ibg-21) shall contain a Document level charge reason (ibt-104) or a Document level charge reason code (ibt-105), or both. | Fatal |
| ibr-co-24 | Each Invoice line charge (ibg-28) shall contain an Invoice line charge reason (ibt-144) or an Invoice line charge reason code (ibt-145), or both. | Fatal |
| ibr-co-25 | In case the Amount due for payment (ibt-115) is positive, either the Payment due date (ibt-009) or the Payment terms (ibt-020) shall be present. | Fatal |
| ibr-co-26 | In order for the buyer to automatically identify a supplier, the Seller identifier (ibt-029), the Seller legal registration identifier (ibt-030) and/or the Seller TAX identifier (ibt-031) shall be present. | Fatal |
| 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 identifier MUST be coded using a restriction of UNTDID 1153. | Fatal |
| ibr-cl-10 | Any identifier identification scheme identifier MUST be coded using one of the ISO 6523 ICD list. | Fatal |
| ibr-cl-11 | Any registration identifier identification scheme identifier MUST be coded using one of the ISO 6523 ICD list. | Fatal |
| ibr-cl-13 | Item classification identifier identification scheme identifier 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 extended UNCL4461 code list | 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 code 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 | For Mime code in attribute use restricted set of MIMEMediaType. | 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 |
| 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 |

## 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 9** shows EN difference.

1. EN 16931 difference

| ID | Level | Business term name | Term semantic definition | Card. | Semantic Datatype | Difference |
| --- | --- | --- | --- | --- | --- | --- |
| ibt-168 | 1 | Invoice issue time | The time of day when an invoice was issued | 0..1 | Time | Added |
| ibt-016 | 1 | Despatch advice reference | An identifier of a referenced despatch advice. | 0..n | Document Reference | Cardinality from 0..1 |
| ibg-16 | 1 | PAYMENT INSTRUCTIONS | A group of business terms providing information about the payment. | 0..n | Business term Group | Cardinality from 0..1 |
| ibt-083 | 2 | Remittance information | A textual value used for payment routing or to establish a link between the payment and the Invoice. | 0..n | Text | Cardinality from 0..1. Definition extended. |
| ibt-083-1 |  | Scheme identifier | The identification of the identification scheme. As example ABA | 0..1 | Code | Added |
| ibt-084-1 | 3 | Scheme identifier | The identification of the identification scheme. As example IBAN | 0..1 | Code | Added |
| ibg-34 |  | ADDRESS | The address of the financial institution or its branch that holds the payment account. |  | Business term Group | Added |
| ibt-169 | 3 | Account address line 1 | The main address line in an address. | 0..1 | Text | Added |
| ibt-170 | 3 | Account address line 2 | An additional address line in an address that can be used to give further details supplementing the main line. | 0..1 | Text | Added |
| ibt-171 | 3 | Account city | The common name of the city, town or village, where the account address is located. | 0..1 | Text | Added |
| ibt-172 | 3 | Account post code | The identifier for an addressable group of properties according to the relevant postal service. | 0..1 | Text | Added |
| ibt-173 | 3 | Account country subdivision | The subdivision of a country. | 0..1 | Text | Added |
| ibt-174 | 3 | Account address line 3 | An additional address line in an address that can be used to give further details supplementing the main line. | 0..1 | Text | Added |
| ibt-175 | 3 | Account country code | A code that identifies the country. | 0..1 | Code | Added |
| ibg-33 | 1 | INVOICE TERMS | Information about the terms that apply to the settlement of the invoice amount. | 0..n | Business term Group | Added as Business term Group |
| ibt-020 | 2 | Payment terms | A textual description of the payment terms that apply to the amount due for payment (Including description of possible penalties). | 0..1 | Text | Cardinality to 0..n via Business term Group |
| ibt-178 | 2 | Payment Instructions ID | An identifier for the payment instructions. | 0..1 |  | Added |
| ibt-187 | 2 | Terms payment instructions ID | The payment instructions that apply to these payment terms. | 0..1 |  | Added |
| ibt-176 | 2 | Terms amount | The payment amount that these terms apply to. | 0..1 | Amount | Added |
| ibt-177 | 2 | Terms installment due date | The date before end of which the terms amount shall be settled. | 0..1 | Date | Added |
| ibg-35 | 1 | Paid amounts | Paid amount | 0..n | Amount | Added |
| ibt-179 | 2 | Payment identifier | An identifier that references the payment, such as bank transfer identifier. | 0..1 | Identifier | Added |
| ibt-180 | 2 | Paid amount | The amount of the payment in the invoice currency. | 1..1 | Amount | Added |
| ibt-181 | 2 | The date when the paid amount is debited to the invoice. | The date when the prepaid amount was received by the seller. | 0..1 | Date | Added |
| ibt-182 | 2 | Payment type | The type of the the payment. | 0..1 | Code | Added |
| ibt-183 | 2 | Order reference | An identifier for a referenced purchase order, issued by the Buyer. | 0..1 | Document Reference | Added |
| ibt-184 |  | Despatch advice reference | An identifier for a referenced despatch advice. | 0..1 | Document Reference | Added |
| ibg-30 | 2 | LINE TAX INFORMATION | A group of business terms providing information about the TAX applicable for the goods and services invoiced on the Invoice line. | 1..n | Group | Cardinality from 1..1 |
| ibt-166 | 3 | Unit TAX | A TAX amount that applied to each item unit. | 0..1 | Amount | Added |
| ibt-185 | 3 | 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 | 0..1 | Code | Added |
| ibt-186 | 3 | TAX exemption reason code | A coded statement of the reason for why the line amount is exempted from TAX. | 0..1 | Text | Added |
| ibt-167 | 3 | Tax Scheme | A code indicating the type of tax | 0..1 | Scheme | Added |

# Applying the PINT

## Parties

### Overview

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

### Seller (AccountingSupplierParty)

Seller is mandatory information and provided in element cac:AccountingSupplierParty

### Buyer (AccountingCustomerParty)

Buyer is mandatory information and provided in element cac:AccountingCustomerParty

### Payee (PayeeParty)

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.

1. Example Seller

| ID | Level | Business Term Name | Value | UBL XPath |
| --- | --- | --- | --- | --- |
| ibg-04 | 1 | SELLER |  | /Invoice/ cac:AccountingSupplierParty |
| ibt-027 | 2 | Seller name | SupplierOfficialName Ltd | /Invoice/ cac:AccountingSupplierParty/ cac:Party/ cac:PartyLegalEntity/ cbc:RegistrationName |
| ibt-028 | 2 | Seller trading name | SupplierTradingName Ltd. | /Invoice/ cac:AccountingSupplierParty/ cac:Party/ cac:PartyName/ cbc:Name |
| ibt-029 | 2 | Seller identifier | 7300010000001 | /Invoice/ cac:AccountingSupplierParty/ cac:Party/ cac:PartyIdentification/ cbc:ID |
| ibt-029-1 | 3 | Scheme identifier | 0088 | /Invoice/ cac:AccountingSupplierParty/ cac:Party/ cac:PartyIdentification/ cbc:ID/ @schemeID |
| ibt-090 | 3 | Bank assigned creditor identifier |  | /Invoice/ cac:AccountingSupplierParty/ cac:Party/ cac:PartyIdentification/ cbc:ID |
| ibt-090-1 | 4 | Scheme identifier |  | /Invoice/ cac:AccountingSupplierParty/ cac:Party/ cac:PartyIdentification/ cbc:ID/ @schemeID |
| ibt-030 | 2 | Seller legal registration identifier | GB983294 | /Invoice/ cac:AccountingSupplierParty/ cac:Party/ cac:PartyLegalEntity/ cbc:CompanyID |
| ibt-030-1 | 3 | Scheme identifier |  | /Invoice/ cac:AccountingSupplierParty/ cac:Party/ cac:PartyLegalEntity/ cbc:CompanyID/ @schemeID |
| ibt-031 | 2 | Seller TAX identifier | GB76576657 | /Invoice/ cac:AccountingSupplierParty/ cac:Party/ cac:PartyTaxScheme/ cbc:CompanyID |
| ibt-031-1 | 2 | Tax Scheme | VAT | /Invoice/ cac:AccountingSupplierParty/ cac:Party/ cac:PartyTaxScheme/ cac:TaxScheme/ cbc:ID |
| ibt-032 | 2 | Seller TAX registration identifier | TaxRegistrationID | /Invoice/ cac:AccountingSupplierParty/ cac:Party/ cac:PartyTaxScheme/ cbc:CompanyID |
| ibt-032-1 | 2 | Tax Scheme | TAX | /Invoice/ cac:AccountingSupplierParty/ cac:Party/ cac:PartyTaxScheme/ cac:TaxScheme/ cbc:ID |
| ibt-033 | 2 | Seller additional legal information | Private Limited Company | /Invoice/ cac:AccountingSupplierParty/ cac:Party/ cac:PartyLegalEntity/ cbc:CompanyLegalForm |
| ibt-034 | 2 | Seller electronic address | 7300010000001 | /Invoice/ cac:AccountingSupplierParty/ cac:Party/ cbc:EndpointID |
| ibt-034-1 | 3 | Scheme identifier | 0088 | /Invoice/ cac:AccountingSupplierParty/ cac:Party/ cbc:EndpointID/ @schemeID |
| ibg-05 | 2 | SELLER POSTAL ADDRESS |  | /Invoice/ cac:AccountingSupplierParty/ cac:Party/ cac:PostalAddress |
| ibt-035 | 3 | Seller address line 1 | Main street 1 | /Invoice/ cac:AccountingSupplierParty/ cac:Party/ cac:PostalAddress/ cbc:StreetName |
| ibt-036 | 3 | Seller address line 2 | Postbox 123 | /Invoice/ cac:AccountingSupplierParty/ cac:Party/ cac:PostalAddress/ cbc:AdditionalStreetName |
| ibt-162 | 3 | Seller address line 3 | Third address line | /Invoice/ cac:AccountingSupplierParty/ cac:Party/ cac:PostalAddress/ cac:AddressLine/ cbc:Line |
| ibt-037 | 3 | Seller city | London | /Invoice/ cac:AccountingSupplierParty/ cac:Party/ cac:PostalAddress/ cbc:CityName |
| ibt-038 | 3 | Seller post code | GB 123 EW | /Invoice/ cac:AccountingSupplierParty/ cac:Party/ cac:PostalAddress/ cbc:PostalZone |
| ibt-039 | 3 | Seller country subdivision | West London district | /Invoice/ cac:AccountingSupplierParty/ cac:Party/ cac:PostalAddress/ cbc:CountrySubentity |
| ibt-040 | 3 | Seller country code | GB | /Invoice/ cac:AccountingSupplierParty/ cac:Party/ cac:PostalAddress/ cac:Country/ cbc:IdentificationCode |
| ibg-06 | 2 | SELLER CONTACT |  | /Invoice/ cac:AccountingSupplierParty/ cac:Party/ cac:Contact |
| ibt-041 | 3 | Seller contact point | John Doe | /Invoice/ cac:AccountingSupplierParty/ cac:Party/ cac:Contact/ cbc:Name |
| ibt-042 | 3 | Seller contact telephone number | 9384203984 | /Invoice/ cac:AccountingSupplierParty/ cac:Party/ cac:Contact/ cbc:Telephone |
| ibt-043 | 3 | Seller contact email address | john.doe@foo.bar | /Invoice/ cac:AccountingSupplierParty/ cac:Party/ cac:Contact/ cbc:ElectronicMail |

Example cac:AccountingSupplierParty

<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 information (Date and Location)

### Overview

Delivery details may be given at document level.

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

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

### UBL example for delivery information

1. Example Seller

| ID | Level | Business Term Name | Value | UBL XPath |
| --- | --- | --- | --- | --- |
| ibg-04 | 1 | SELLER |  | /Invoice/ cac:AccountingSupplierParty |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |

UBL example of delivery information

# Clause title

Type text.

EXAMPLE Text of the example.

figure_exemple

* Example

# Clause title

## Subclause title (first level)

Type text.

List text.

NOTE Text of the note.

*Use subclauses if required e.g. 5.1, 5.2, etc. or 5.1.1, 5.1.2, etc. For example:*

## Subclause title (first level)

### Subclause title (second level)

*There are two options for providing formulae: Equation Editor in MS Word, or MathType Equation.*

Example of formula in MS Equation Editor:

(1)

where

|  |  |  |
| --- | --- | --- |
|  | *A* | is the equivalent absorption area of the room, in square meters; |
|  | *S* | is the area in square meters of the measurement surface (in the case of this procedure, *S* is a sphere with a radius of 1 m, i.e. *S* = 4π). |

The same formula in MathType Equation:

 (2)

### Subclause title (second level)

Type text.

# Clause title

Example of codes:

<xs:complexType name="Route">

 <xs:sequence>

 <xs:element name="routeID" type="tdt:IntUnLoMB"/>

 <xs:element name="routeListID" type="tdt:IntUnLoMB"/>

 <xs:element name="listCount" type="tdt:IntUnLoMB"/>

 </xs:sequence>

</xs:complexType>

# Clause title

An example of a table is given in Table 1.

1. Example

|  |  |  |  |
| --- | --- | --- | --- |
| Type | No. series | Pressure | Length |
| A | 248-i | 50 | 216 |
| B | 556-i | 100 b | 287 |
| C | 43-ii | 200 | 300 |

1. (informative)  
     
   Annex title e.g. Example of a figure and a table
   1. Clause title

*Use subclauses if required e.g. A.1.1, A.1.2, etc. or A.1.1.1, A.1.1.2, etc.. For example:*

* + 1. Subclause title

Type text.

* + 1. Subclause title
       1. Subclause title

Type text.

* + - 1. Subclause title

Type text.

* 1. Clause title

An example of a figure is given in Figure A.1.

Dimensions in millimetres

figure_exemple

**Key**

|  |  |  |  |
| --- | --- | --- | --- |
| 1 | desiccant/aqueous saturated salt solution |  |  |
| 2 | test specimen |  |  |
| 3 | sealant |  |  |
| 4 | template |  |  |

NOTE Figure note.

|  |  |
| --- | --- |
| a | It is the upper exposed area. |
| b | It is the lower exposed area. |

Example

An example of a table is given in Table A.1.

Example

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Type** a | **No. series** | **Pressure** | **Length** | **Temperature** |
| *p*1 | *l*2 | *T*1 |
| MPa | mm | °C |
| A | 248-i | 50 | 216 | 50 |
| B | 556-i | 100 b | 287 | 60,5 |
| C | 43-ii | 200 | 300 | 38 |
| NOTE   Table note.  a   Table footnote.  b   Second table footnote. | | | | |

Bibliography

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

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