Peppol International (PINT) model for Billing

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Introduction

The main requirement for specification comes from the fact that Japan uses Japanese Consumption Tax, which concept is as same as Value Added Tax (VAT). This has consequences on code lists and the naming of some business terms.

The purpose of this document is to describe the use of the invoice and credit note messages in Peppol, and to facilitate an efficient implementation and increased use of electronic collaboration regarding the billing process based on these formats.

Document Structure

This document is structured as follows:

- **Chapter 1** gives general information on the business processes, requirements and functionalities.
- **Chapter 2** provides information on business related requirements supported by the invoice.
- **Chapter 3** provides information on legal and tax related requirements supported by the invoice.
- **Chapter 4** provides information about rules and calculations that applies to the invoice content.
- **Chapter 5.1** describes the BIS identifiers.
- **Chapter 5.2** describes the semantical data types.
- **Chapter 5.3** gives external links to the relevant UBL schemas.

Scope

This document is concerned with clarifying requirements for ensuring interoperability and provides guidelines for the support and implementation of these requirements. This document provides a detailed implementation guideline for the invoice and credit note transactions.

Audience

The audience for this document is organisations wishing to be Peppol enabled for exchanging electronic invoices, and/or their ICT-suppliers. These organisations may be:

- Service providers
- Contracting Authorities (CA)
- Economic Operators (EO)
- Software Developers

More specifically, roles addressed are the following:

- ICT Architects
- ICT Developers
- Business Experts

For further information on Peppol/OpenPEPPOL see http://peppol.org

Benefits

The invoice and credit note provides simple support for invoicing where there is a need for credit note in addition to an invoice. Other potential benefits are, among others:

- Can be mandated as a basis for national or regional eInvoicing initiatives.
- Procurement agencies can use them as basis for moving all invoices into electronic form. The flexibility of the specifications allows the buyers to automate processing of invoices gradually, based on different sets of identifiers or references, based on a cost/benefit approach.
- SME can offer their trading partners the option of exchanging standardised documents in a uniform way and thereby move all invoices/credit notes into electronic form.
- Large companies can implement these transactions as standardised documents for general operations and implement custom designed bi-lateral connections for large trading partners.
- Supports customers with need for more complex interactions.
- Can be used as basis for restructuring of in-house processes of invoices.
- Significant saving can be realised by the procuring agency by automating and streamlining in-house processing. The accounting can be automated significantly, approval processes simplified and streamlined, payment scheduled timely and auditing automated.

Chapter 1. Business processes

1.1. Parties and roles

The diagram below shows the roles involved in the invoice and credit note transactions. The customer and invoice receiver is the same entity, as is the supplier and the invoice sender.
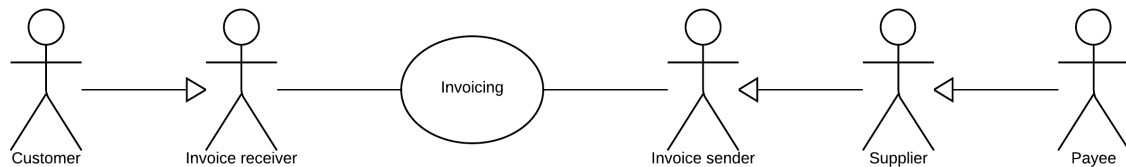
1.1.1. Parties

Customer

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

Supplier

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

1.1.2. Roles

Creditor

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

Debtor

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

1.2. PINT Billing process

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

The invoicing process is shown in this workflow:

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

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

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

  a. The customer fully approves the invoice, posts it in the accounting system and passes it on to be paid.

  b. The customer completely rejects the invoice, contacts the supplier and requests a credit note.

  c. The customer disputes parts of the invoice, contacts the supplier and requests a credit note and a new invoice.

The diagram below shows the basic invoicing process with the use of this Peppol BIS profile. This process assumes that both the invoice and the credit note are exchanged electronically.
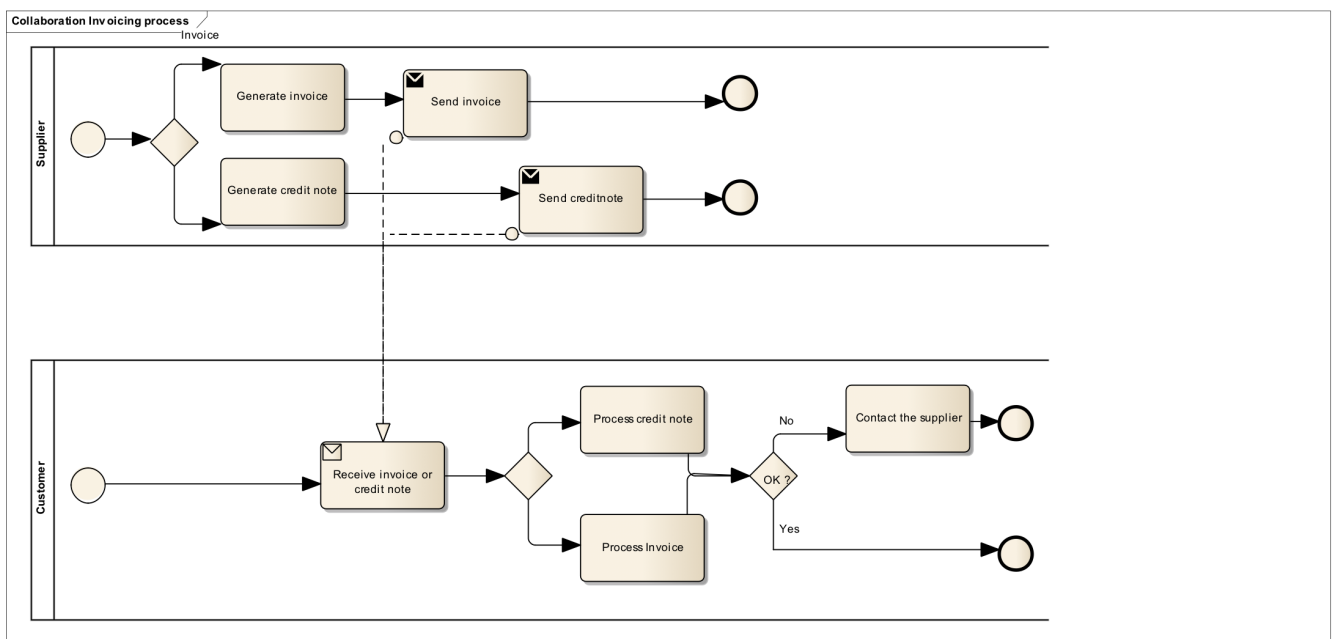
This profile covers the following invoice processes:

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

P2   Invoicing deliveries of goods and services based on a contract

P3   Invoicing the delivery of an incidental purchase order

P4   Pre-payment

P5   Spot payment

P6   Payment in advance of delivery

P7   Invoices with references to a despatch advice

P8   Invoices with references to a despatch advice and a receiving advice

P9   Credit notes or invoices with negative amounts, issued for a variety of reasons including the return of empty packaging

1.3. Invoice functionality

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

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

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

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

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

1.3.1. Accounting

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

1.3.2. Invoice verification

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

- the relevant purchase order
- the contract
- the call for tenders, that was the basis for the contract

- the Buyer's reference
- the confirmed receipt of the goods or services
- delivery information

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

1.3.3. Auditing

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

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

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

1.3.4. Tax Reporting

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

The invoice shall allow the determination of the Tax regime, the calculation and description of the tax, in accordance with the relevant legislation.

1.3.5. Payment

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

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

pre-payment is made to confirm an order.

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

1.4. Credit notes and negative invoices

Reverting an invoice that has been issued and received can be done in two basic ways. Either by issuing a credit note or a negative invoice.

- When crediting by means of a credit note, the document type code is '381' (or its synonym), and the credit note quantities and extension/total amounts have the same sign (plus or minus) as the invoice that is being cancelled/credited. The document type code acts as an indicator that the given amounts are booked in reverse and cancel out the invoice amounts.

- When crediting by means of a negative invoice, the document type code is '380' (or its synonym), and the negative invoice quantities and extension/total amounts have the opposite sign (minus vs plus) as the invoice being cancelled/credited. It is the mathematical sign that indicates that when the amounts are booked they cancel out the original amounts. The Price Amount must always be positive.

A credit note may include negative amounts when cancelling an invoice that may have negative line items/amounts.

1.5. Local business process

Following sections describe how this specification is applied to support local business processes.

1.5.1. Summarised invoice process

In Summarised invoicing process, the supplier sends a Delivery Note to the customer with each delivery and the buyer uses the information in the Delivery Note to verify the reception of the items.

The Delivery Note is focused on providing information about the items that are being delivered. At the end of a period (usually a month) the supplier sends an invoice that summarises the items that were delivered during that period. The invoice contains represents a claim for payment and contains all information required by Consumption tax law as a Non-tax Invoice, in principle.

Image of Summarised Invoice (case 1)
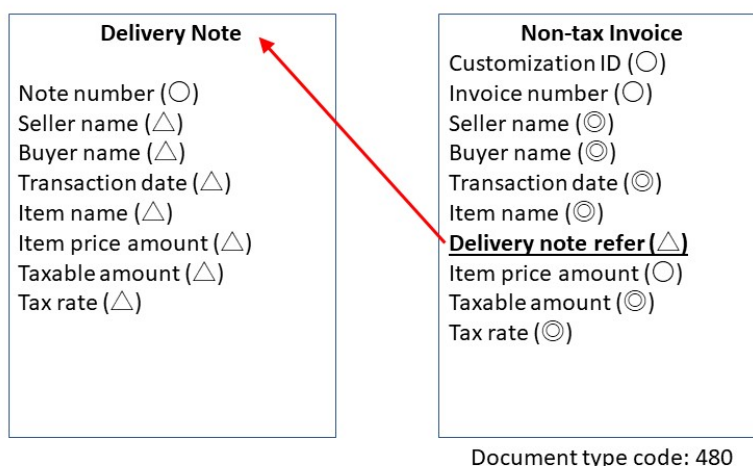
Delivery Note	Non-tax Invoice
	Customization ID (◯)
Note number (◯)	Invoice number (◯)
Seller name (△)	Seller name (◎)
Buyer name (△)	Buyer name (◎)
Transaction date (△)	Transaction date (◎)
Item name (△)	Item name (◎)
Item price amount (△)	**Delivery note refer (△)**
Taxable amount (△)	Item price amount (◯)
Tax rate (△)	Taxable amount (◎)
	Tax rate (◎)

Document type code: 480

◎: Information required on a Non-tax Invoice by Consumption Tax Law
◯: Information required for Peppol use
△: Information contained for business use convenience

However, in practice, there is a case where an invoice doesn't contain all information required as a Non-tax Invoice. For instance, there is a case where the Delivery Note Number is just mentioned in the Item name of the invoice. In such a case, it is usual that the necessary information (maybe, information related to Item name) is included in the Delivery Note.

So, in Japan, there is a case where the combination of the invoice and the Delivery Note works as a Non-tax Invoice and the customer can claim input tax credit by retaining both of them.

Image of Summarised Invoice (case 2)

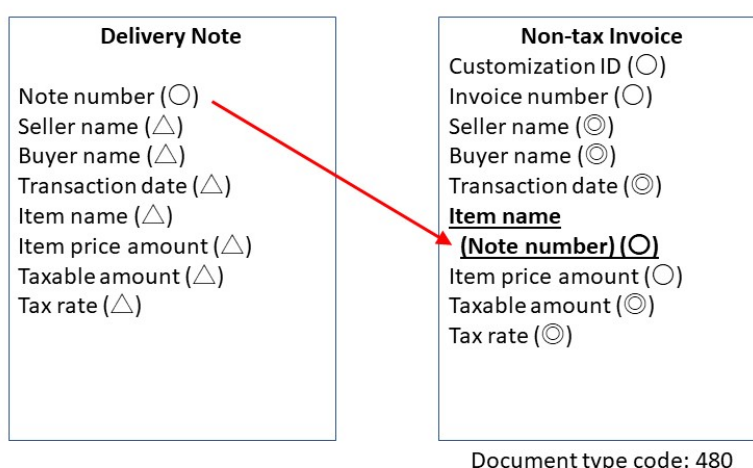| Delivery Note	Non-tax Invoice
	Customization ID (◯)
Note number (◯)	Invoice number (◯)
Seller name (△)	Seller name (◎)
Buyer name (△)	Buyer name (◎)
Transaction date (△)	Transaction date (◎)
Item name (△)	**Item name**
Item price amount (△)	**(Note number) (◯)**
Taxable amount (△)	Item price amount (◯)
Tax rate (△)	Taxable amount (◎)
	Tax rate (◎)

Document type code: 480

◎: Information required on a Non-tax Invoice by Consumption Tax Law
◯: Information required for Peppol use
△: Information contained for business use convenience

The Summarised invoicing process is shown in the followings.

- A supplier can send one or more Delivery Note along with the deliveries of items. The Delivery

Note refers to the order and provides information about items delivered. The customer can use it to control the reception of the items.

- At the end of a period, the supplier issues an invoice to the customer. The invoice summarises all the items delivered during the period and refers to each Delivery Note.

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

    a. The customer fully approves the invoice, posts it in the accounting system and passes it on to be paid.

    b. The customer completely rejects the invoice, contacts the supplier and requests a credit note.

    c. The customer disputes parts of the invoice, contacts the supplier and requests a credit note and a new invoice.

This profile covers the same processes as Standard invoicing process.

Documents used in process

The Summarised invoicing process requires the use of the following documents:

- Non-tax Invoice (480)

- Delivery Note

1.5.2. Negative invoices and credit notes

The negative invoice is usually used to correct a mistake or give a credit to the customer. A Non-tax Invoice (480) is usually used as a negative invoice.

Chapter 2. Business information

In the subchapters below you find description of selected parts of the transaction.

2.1. Parties

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

Further details on the roles/actors can be found in Roles.

2.1.1. Seller (AccountingSupplierParty)

Seller is mandatory information and provided in element `cac:AccountingSupplierParty`

```xml
<cac:AccountingSupplierParty>
    <cac:Party>
        <cbc:EndpointID schemeID="0188">1234567890123</cbc:EndpointID>  ①
        <cac:PartyIdentification>
            <cbc:ID schemeID="0147">123456:000123:0147:1</cbc:ID>  ②
        </cac:PartyIdentification>
        <cac:PartyName>
            <cbc:Name>□□□□ □□□□</cbc:Name>  ③
        </cac:PartyName>
        <cac:PostalAddress>
            <cbc:StreetName>□□4-29-X</cbc:StreetName>
            <cbc:AdditionalStreetName>□□□□□□</cbc:AdditionalStreetName>
            <cbc:CityName>□□□</cbc:CityName>
            <cbc:PostalZone>1600044</cbc:PostalZone>
            <cbc:CountrySubentity>□□□</cbc:CountrySubentity>
            <cac:AddressLine>
                <cbc:Line>Third address line</cbc:Line>
            </cac:AddressLine>
            <cac:Country>
                <cbc:IdentificationCode>JP</cbc:IdentificationCode>  ④
            </cac:Country>
        </cac:PostalAddress>
        <cac:PartyLegalEntity>
            <cbc:RegistrationName>□□□□ □□□□</cbc:RegistrationName>  ⑦
            <cbc:CompanyID schemeID="0188">1234567890123</cbc:CompanyID>  ⑧
            <cbc:CompanyLegalForm>Private Limited Company</cbc:CompanyLegalForm>
        </cac:PartyLegalEntity>
        <cac:Contact>  ⑨
            <cbc:Name>□□ □□</cbc:Name>
            <cbc:Telephone>03-3xxx-0001</cbc:Telephone>
            <cbc:ElectronicMail>shirou_aoki@□□co.jp</cbc:ElectronicMail>
        </cac:Contact>
    </cac:Party>
</cac:AccountingSupplierParty>
```

① Seller electronic address (ibt-034), mandatory, the identification scheme identifier shall be chosen from the Electronic Address Scheme (EAS) list.

② Seller identifier (ibt-029), if used, the identification scheme identifier shall be chosen from the entries of the list published by the ISO/IEC 6523 maintenance agency.

③ Sellers trading name (ibt-028).

④ Sellers country code (ibt-040).

⑤ An Invoice must not have the Seller tax identifier (ibt-031).

⑥ An Invoice must not have the Seller tax identifier (ibt-031), therefore, tax scheme for the sellers tax registration must not be binded.

⑦ Seller legal registered name (ibt-027).

⑧ Seller legal registration identifier (ibt-030), if used, the identification scheme identifier shall be chosen from the entries of the list published by the ISO/IEC 6523 maintenance agency.

⑨ Seller contact (ibg-06).

2.1.2. Buyer (AccountingCustomerParty)

Buyer is mandatory information and provided in element `cac:AccountingCustomerParty`

UBL example ofbuyer information

```
<cac:AccountingCustomerParty>
    <cac:Party>
        <cbc:EndpointID schemeID="0188">3210987654321</cbc:EndpointID>   ①
        <cac:PartyIdentification>
            <cbc:ID schemeID="0147">654321:000321:0147:1</cbc:ID>   ②
        </cac:PartyIdentification>
        <cac:PartyName>
            <cbc:Name>□□□□ □□□□</cbc:Name>   ③
        </cac:PartyName>
        <cac:PostalAddress>
            <cbc:StreetName>□□</cbc:StreetName>
            <cbc:AdditionalStreetName>□□□□□76-X</cbc:AdditionalStreetName>
            <cbc:CityName>□□□</cbc:CityName>
            <cbc:PostalZone>0010012</cbc:PostalZone>
            <cbc:CountrySubentity>□□□</cbc:CountrySubentity>
            <cac:AddressLine>
                <cbc:Line>Third line</cbc:Line>
            </cac:AddressLine>
            <cac:Country>
                <cbc:IdentificationCode>JP</cbc:IdentificationCode>   ④
            </cac:Country>
        </cac:PostalAddress>
        <cac:PartyTaxScheme>
            <cbc:CompanyID>T3210987654321</cbc:CompanyID>   ⑤
            <cac:TaxScheme>
                <cbc:ID>VAT</cbc:ID>   ⑥
            </cac:TaxScheme>
        </cac:PartyTaxScheme>
        <cac:PartyLegalEntity>
            <cbc:RegistrationName>□□□□ □□□□</cbc:RegistrationName>   ⑦
            <cbc:CompanyID schemeID="0147">654321:000321:0147:1</cbc:CompanyID>   ⑧
        </cac:PartyLegalEntity>
        <cac:Contact>   ⑨
            <cbc:Name>□□□□ □□□□</cbc:Name>
            <cbc:Telephone>011-757-1xxx</cbc:Telephone>
            <cbc:ElectronicMail>purchaser@oobussan.co.jp</cbc:ElectronicMail>
        </cac:Contact>
    </cac:Party>
</cac:AccountingCustomerParty>
```

① Buyer electronic address (ibt-049), mandatory, the identification scheme identifier shall be chosen from the Electronic Address Scheme (EAS) list.

② Buyer identifier (ibt-046), if used, the identification scheme identifier shall be chosen from the entries of the list published by the ISO/IEC 6523 maintenance agency.

③ Buyer trading name (ibt-045).

④ Buyer country code (ibt-055), mandatory.

⑤ Buyer tax registration ID (ibt-048).

⑥ Tax scheme for the buyer tax registration. Use the appropriate code for the buyers jurisdiction, such as VAT or GST.

⑦ Buyer legal registered name (ibt-044).

⑧ Buyer legal registration identifier (ibt-047), if used, the identification scheme identifier shall be chosen from the entries of the list published by the ISO/IEC 6523 maintenance agency.

⑨ Buyer contact (ibg-09).

2.1.3. Payment receiver (PayeeParty)

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

To reflect the assignment of an Invoice to a factor there is a need to:

1. have a disclaimer (notification notice) on the Invoice that the Invoice has been assigned to a factor. The disclaimer should be given using the Invoice note (IBT-22) on document level.

2. identify the Factor as the Payee

3. to have the bank account changed to favour of a Factor.

UBL example of payee information

```
<cac:PayeeParty>
    <cac:PartyIdentification>
        <cbc:ID schemeID="0147">123456:000123:0147:1</cbc:ID>
①
    </cac:PartyIdentification>
    <cac:PartyName>
        <cbc:Name>Payee party</cbc:Name>
    </cac:PartyName>
    <cac:PartyLegalEntity>
        <cbc:CompanyID schemeID="0147">123456:000123:0147:1</cbc:CompanyID>
②
    </cac:PartyLegalEntity>
</cac:PayeeParty>
```

① schemeID attribute is recommended for all party identifiers

② schemeID attribute is recommended for party legal entity identifiers

2.1.4. Sellers Tax Representative (TaxRepresentativePary)

Tax representative party for the seller is relevant for sellers delivering goods and services in a country without having a permanent establishment in that country. In such cases information on the tax representative shall be included in the invoice.

UBL example of tax representative information

```xml
<cac:TaxRepresentativeParty>
    <cac:PartyName>
        <cbc:Name>TaxRepresentative Name</cbc:Name>
    </cac:PartyName>
    <cac:PostalAddress>
        <cbc:StreetName>□□4-32-X</cbc:StreetName>
        <cbc:AdditionalStreetName>□□□□□□</cbc:AdditionalStreetName>
        <cbc:CityName>□□□</cbc:CityName>
        <cbc:PostalZone>1600044</cbc:PostalZone>
        <cbc:CountrySubentity>□□□</cbc:CountrySubentity>
        <cac:AddressLine>
            <cbc:Line>Back door</cbc:Line>
        </cac:AddressLine>
        <cac:Country>
            <cbc:IdentificationCode>JP</cbc:IdentificationCode>
        </cac:Country>
    </cac:PostalAddress>
    <cac:PartyTaxScheme>
        <cbc:CompanyID>T7654321098765</cbc:CompanyID>
①
        <cac:TaxScheme>
            <cbc:ID>VAT</cbc:ID>
        </cac:TaxScheme>
    </cac:PartyTaxScheme>
</cac:TaxRepresentativeParty>
```

① Tax identifier of seller tax representative (ibt-063)

2.2. Delivery Details (Date and Location)

Delivery details may be given at document level.

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

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

UBL example of delivery information

```xml
<cac:Delivery>
    <cbc:ActualDeliveryDate>2023-11-01</cbc:ActualDeliveryDate>
    <cac:DeliveryLocation>
        <cbc:ID schemeID="0147">123456:000123:0147:1</cbc:ID>
        <cac:Address> ①
            <cbc:StreetName>□□</cbc:StreetName>
            <cbc:AdditionalStreetName>□□□□76-X</cbc:AdditionalStreetName>
            <cbc:CityName>□□□</cbc:CityName>
            <cbc:PostalZone>0010012</cbc:PostalZone>
            <cbc:CountrySubentity>□□□</CountrySubentity>
            <cac:AddressLine>
                <cbc:Line>Gate 15</cbc:Line>
            </cac:AddressLine>
            <cac:Country>
                <cbc:IdentificationCode>JP</cbc:IdentificationCode> ②
            </cac:Country>
        </cac:Address>
    </cac:DeliveryLocation>
    <cac:DeliveryParty> ③
        <cac:PartyName>
            <cbc:Name>□□□□ □□□□ □□□□</cbc:Name>
        </cac:PartyName>
    </cac:DeliveryParty>
</cac:Delivery>
```

① Deliver to address (ibg-15), the address to which goods and services invoiced were or are delivered.

② Deliver to country code (ibt-080), mandatory

③ Deliver to party name (ibt-070), the name of the party to which the goods and services are delivered.

2.3. References and attachments

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

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

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

2.3.1. Purchase order and sales order reference

The purchase order reference is a conditional business term. If the customer has issued a purchase order should be referenced by providing its identifier in the resulting invoice, otherwise the Buyer

reference should be used (see Buyer reference).

If the purchase order is referenced at the invoice header level, the order reference element on line level can be used to state the relevant line numbers in the order .

A sales order is issued by the seller, confirming the sale of specified products and may be provided in the invoice.

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

UBL example or order and sales order reference

```
<cac:OrderReference>
    <cbc:ID>o-998877</cbc:ID>  ①
    <cbc:SalesOrderID>so-12343</cbc:SalesOrderID>  ②
</cac:OrderReference>
```

① Purchase order reference

② Sales order reference

2.3.2. Buyer reference

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

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

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

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

UBL example of buyer reference

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

2.3.3. Invoiced object identifier

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

If it is not clear to the receiver what scheme is used for the identifier, an optional scheme identifier attribute should be used, that shall be chosen from the Invoiced object identifier scheme code list.

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

UBL example of invoiced object identifier

```
<cac:AdditionalDocumentReference>
    <cbc:ID schemeID="ABT">DR35141</cbc:ID> ① ②
    <cbc:DocumentTypeCode>130</cbc:DocumentTypeCode> ③
</cac:AdditionalDocumentReference>
```

① Invoice object identifier scheme is given as an attribute on the identifier. It states the type of the identifier according to code list UN/CEFACT 1153

② An identifier of an object that the invoice relates to.

③ A code that qualifies the identifier as an invoiced object identifiers. Document type code "130" qualifies that.

2.3.4. Contract reference

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

UBL example of contract reference

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

2.3.5. Despatch and receipt advice references

Document level

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

UBL example of despatch and receipt advice

```
<cac:DespatchDocumentReference>
    <cbc:ID>despadv-3</cbc:ID> ①
</cac:DespatchDocumentReference>
<cac:ReceiptDocumentReference>
    <cbc:ID>resadv-1</cbc:ID> ②
</cac:ReceiptDocumentReference>
```

① Despatch advice

② Receipt advice

Line level

When an invoice is charging items that have been delivered with separate despatches the references should be provided on the line level as follows. When the invoiced quantity of an item has been delivered by more than one despatch the invoice shall have separate lines for each despatch. When despatches are referenced on line level there shall not be a reference on document level.

UBL example of despatch and receipt advice

```
<cac:DespatchLineReference>
    <cac:DocumentReference>
        <cbc:ID>despadv-3</cbc:ID>  ①
    </cac:DocumentReference>
</cac:DespatchLineReference>
```

① Despatch advice

2.3.6. Tender reference

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

UBL example of tender reference

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

2.3.7. Project reference

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

NOTE

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

UBL example of project reference in an invoice

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

2.3.8. Preceding invoice references

A credit note or negative invoice can refer to one or more initial invoice(s). This is done in the business group BG-3 Preceding invoice reference, providing the invoice number and issue date. The

issue date shall be provided in case the preceding invoice reference is not unique.

In case correction applies to a large number of invoices, the invoicing period (BG-14), as necessary combined with a clarifying invoice note (IBT-22), may instead be given at document level.

2.3.9. Attachments

An invoice may contain a supportive document as informative. Examples of such documents may be work reports, certificates or other documents that relate to the purchase or the invoiced items. A supportive document can be attached to the invoice in two ways: by providing a direct hyperlink through which the document can be downloaded or by embedding the document into the invoice. A compliant receiver is required to be able to receive an attached supportive document and, in case of embedded files, to convert it into a file but he is not required to handle the content of that file since it is only provided as informative.

When attaching a document using an uri the hyperlink shall point directly to the file that is to be downloaded.

An embedded document is contained in the invoice as binary object using base64 encoding and shall be supplemented with information about the name of the document file and a mime code indicating the type of the file. This allows the receiver to convert the binary code into a file that has the same name as the original file and allows him to associate the received file to a suitable application for viewing its content. The set of allowed codes for the file type (mime code) is limited to types that can be opened with applications that are commonly used and available.

As is with other file types, when an attached file is an XML file the receiver is expected to be able to receive and convert the binary object into an XML file but the sender can not expect the receiver to view or process the content of that XML file. Any further handling of an embedded XML file attachment is optional for the receiver.

UBL example of a document attachment using URI

```
<cac:AdditionalDocumentReference>
    <cbc:ID>ts12345</cbc:ID> ①
    <cbc:DocumentDescription>Technical specification</cbc:DocumentDescription> ②
    <cac:Attachment>
        <cac:ExternalReference>
            <cbc:URI>www.techspec.no</cbc:URI> ③
        </cac:ExternalReference>
    </cac:Attachment>
</cac:AdditionalDocumentReference>
```

UBL example of an embedded document attachment

```xml
<cac:AdditionalDocumentReference>
    <cbc:ID>mr4343</cbc:ID> ①
    <cbc:DocumentDescription>milage report</cbc:DocumentDescription> ②
    <cac:Attachment>
        <cbc:EmbeddedDocumentBinaryObject mimeCode="text/csv" filename="milage.csv"
            >bWlsYWdlIHJlcG9ydA==</cbc:EmbeddedDocumentBinaryObject> ④
    </cac:Attachment>
</cac:AdditionalDocumentReference>
```

1. An identifier of the supporting document (ibt-122)

2. A description of the supporting document (ibt-123)

3. The URL (Uniform Resource Locator) that identifies where the external document is located (ibt-124)

4. An attached document embedded as binary object or sent together with the invoice. (ibt-125). The file type is given with the attribute "mimeCode" (ibt-125-1) and the name of the original file is given in the attribute "filename" (ibt-125-2).

2.3.10. Reference to delivery note

In Summarised invoicing process, the supplier sends a Delivery Note to the customer with each delivery and the buyer uses the information in the Delivery Note to verify the reception of the items. The Delivery Note is focused on providing information about the items that are being delivered. At the end of a period (usually a month) the supplier sends an invoice that summarises the items that were delivered during that period.

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

UBL example for summarised invoice 1

```xml
<cac:InvoiceLine>
    <cbc:ID>1</cbc:ID>
    <cbc:InvoicedQuantity unitCode="H87">5</cbc:InvoicedQuantity>
    <cbc:LineExtensionAmount currencyID="JPY">250000</cbc:LineExtensionAmount>
    <cac:DocumentReference>
        <cbc:ID>D001-1</cbc:ID>①
    </cac:DocumentReference>
    <cac:Item>
        <cbc:Name>□□□□□□</cbc:Name>
        <cac:ClassifiedTaxCategory>
            <cbc:ID>S</cbc:ID>
            <cbc:Percent>10</cbc:Percent>
            <cac:TaxScheme>
                <cbc:ID>VAT</cbc:ID>
            </cac:TaxScheme>
        </cac:ClassifiedTaxCategory>
    </cac:Item>
    <cac:Price>
        <cbc:PriceAmount currencyID="JPY">50000</cbc:PriceAmount>
        <cbc:BaseQuantity unitCode="H87">1</cbc:BaseQuantity>
    </cac:Price>
</cac:InvoiceLine>
<cac:InvoiceLine>
    <cbc:ID>2</cbc:ID>
    <cbc:InvoicedQuantity unitCode="H87">5</cbc:InvoicedQuantity>
    <cbc:LineExtensionAmount currencyID="JPY">25000</cbc:LineExtensionAmount>
    <cac:DocumentReference>
        <cbc:ID>D001-2</cbc:ID>①
    </cac:DocumentReference>
    <cac:Item>
        <cbc:Name>□□□□□□A4□</cbc:Name>
        <cac:ClassifiedTaxCategory>
            <cbc:ID>S</cbc:ID>
            <cbc:Percent>10</cbc:Percent>
            <cac:TaxScheme>
                <cbc:ID>VAT</cbc:ID>
            </cac:TaxScheme>
        </cac:ClassifiedTaxCategory>
    </cac:Item>
    <cac:Price>
        <cbc:PriceAmount currencyID="JPY">5000</cbc:PriceAmount>
        <cbc:BaseQuantity unitCode="H87">1</cbc:BaseQuantity>
    </cac:Price>
</cac:InvoiceLine>
```

① Delivery note number

UBL example for summarised invoice 2

```
<cac:InvoiceLine>
    <cbc:ID>1</cbc:ID>
    <cbc:InvoicedQuantity unitCode="H87">1</cbc:InvoicedQuantity>①
    <cbc:LineExtensionAmount currencyID="JPY">275000</cbc:LineExtensionAmount>
    <cac:Item>
        <cbc:Name>D001</cbc:Name>②
        <cac:ClassifiedTaxCategory>
            <cbc:ID>S</cbc:ID>
            <cbc:Percent>10</cbc:Percent>
            <cac:TaxScheme>
                <cbc:ID>VAT</cbc:ID>
            </cac:TaxScheme>
        </cac:ClassifiedTaxCategory>
    </cac:Item>
    <cac:Price>
        <cbc:PriceAmount currencyID="JPY">275000</cbc:PriceAmount>③
        <cbc:BaseQuantity unitCode="H87">1</cbc:BaseQuantity>
    </cac:Price>
</cac:InvoiceLine>
```

① Invoiced quantity is 1.

② Delivery note number

③ Item net price shall equal to the total taxable amount stated on the Delivery Note.

2.4. Allowances and Charges

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

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

The header level

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

- Several allowances and charges may be supplied

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

- The sum of all allowances and charges on the header level shall be specified in `cbc:AllowanceTotalAmount` and `cbc:ChargeTotalAmount` respectively.

The line level

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

- Several allowances and charges may be supplied

- Specification of TAX for allowances and charges shall not be specified, as the TAX category

stated for the invoice line itself, applies also to the allowances or charges of that line.

- The sum of all allowances and charges on the line level shall be taken into account, subtracted or added, when calculating the line extension amount . These line level allowances and charges shall not be calculated into the header level elements.

The line level Price element

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

- Only one occurrence of allowance (discount) is allowed.

- Specification of TAX for allowance shall not be specified

- Allowance related to Price shall not be part of any other calculations.

- Allowance related to Price may specify amount and the base amount.

UBL example of Allowances and Charges on the document level

```xml
<cac:AllowanceCharge>
    <cbc:ChargeIndicator>true</cbc:ChargeIndicator> ①
    <cbc:AllowanceChargeReasonCode>FC</cbc:AllowanceChargeReasonCode>
    <cbc:AllowanceChargeReason>Freight service</cbc:AllowanceChargeReason>
    <cbc:MultiplierFactorNumeric>2</cbc:MultiplierFactorNumeric> ④
    <cbc:Amount currencyID="JPY">20</cbc:Amount> ⑤
    <cbc:BaseAmount currencyID="JPY">1000</cbc:BaseAmount> ③
    <cac:TaxCategory>
        <cbc:ID>S</cbc:ID>
        <cbc:Percent>10</cbc:Percent>
        <cac:TaxScheme>
            <cbc:ID>VAT</cbc:ID>
        </cac:TaxScheme>
    </cac:TaxCategory>
</cac:AllowanceCharge>
<cac:AllowanceCharge>
    <cbc:ChargeIndicator>false</cbc:ChargeIndicator> ②
    <cbc:AllowanceChargeReasonCode>65</cbc:AllowanceChargeReasonCode>
    <cbc:AllowanceChargeReason>Production error discount</cbc:AllowanceChargeReason>
    <cbc:Amount currencyID="JPY">10</cbc:Amount>
    <cac:TaxCategory>
        <cbc:ID>S</cbc:ID>
        <cbc:Percent>10</cbc:Percent>
        <cac:TaxScheme>
            <cbc:ID>VAT</cbc:ID>
        </cac:TaxScheme>
    </cac:TaxCategory>
</cac:AllowanceCharge>
```

① ChargeIndicator = true to indicate a charge

② ChargeIndicator = false to indicate an allowance

③ Base amount, to be used with the percentage to calculate the amount

④ Charge percentage

⑤ "Amount" = "Base amount" times ("Percentage" div 100)

UBL example of Allowances and Charges on invoice line

```xml
<cac:InvoiceLine>
    <!-- Code omitted for clarity -->
    <cac:AllowanceCharge>
        <cbc:ChargeIndicator>true</cbc:ChargeIndicator>
        <cbc:AllowanceChargeReasonCode>CG</cbc:AllowanceChargeReasonCode>
        <cbc:AllowanceChargeReason>Cleaning</cbc:AllowanceChargeReason>
        <cbc:MultiplierFactorNumeric>10</cbc:MultiplierFactorNumeric>
        <cbc:Amount currencyID="JPY">1</cbc:Amount>
        <cbc:BaseAmount currencyID="JPY">10</cbc:BaseAmount>
    </cac:AllowanceCharge>
    <cac:AllowanceCharge>
        <cbc:ChargeIndicator>false</cbc:ChargeIndicator>
        <cbc:AllowanceChargeReasonCode>95</cbc:AllowanceChargeReasonCode>
        <cbc:AllowanceChargeReason>Discount</cbc:AllowanceChargeReason>
        <cbc:Amount currencyID="JPY">101</cbc:Amount>
    </cac:AllowanceCharge>
```

2.5. Payment means information

2.5.1. Credit transfer

> **!** Payment means code 30 as defined below shall be supported by all receivers of a PINT compliant invoice. This payment method acts as the common denominator for global trade.

If payment is made by credit transfer, the Payment account identifier (IBT-84) is mandatory

Examples of codes for payment by credit transfer are:

- 30 - Credit transfer

UBL example of payment means info when payment is done by credit transfer

```xml
<cac:PaymentMeans>
    <cbc:PaymentMeansCode name="Credit transfer">30</cbc:PaymentMeansCode>①
    <cbc:PaymentID>93274234</cbc:PaymentID>②
    <cac:PayeeFinancialAccount>
        <cbc:ID>32423940</cbc:ID>③
        <cbc:Name>AccountName</cbc:Name>
        <cac:FinancialInstitutionBranch>
            <cbc:ID>BIC32409</cbc:ID>④
        </cac:FinancialInstitutionBranch>
    </cac:PayeeFinancialAccount>
</cac:PaymentMeans>
```

① Mandatory, payment means code for credit transfer

② Remittance information

③ Mandatory, IBAN (in case of a SEPA payment) or a national account number (BBAN)

④ BIC or a national clearing code

2.5.2. Card Payment

If the Buyer had opted to pay by using a payment card such as a credit or debit card, information on the Primary Account Number (PAN) shall be present in the invoice.

Examples of codes for payment by card are:

- 48 - Bank card

- 54 - Credit card

- 55 - Debit card

UBL example of payment means info when payment is done by payment card

```xml
<cac:PaymentMeans>
    <cbc:PaymentMeansCode name="Credit card">54</cbc:PaymentMeansCode>①
    <cbc:PaymentID>9387439</cbc:PaymentID>
    <cac:CardAccount>
        <cbc:PrimaryAccountNumberID>123236</cbc:PrimaryAccountNumberID>②
        <cbc:NetworkID>VISA</cbc:NetworkID>③
        <cbc:HolderName>Card holders name</cbc:HolderName>④
    </cac:CardAccount>
</cac:PaymentMeans>
```

① Payment means code for credit card

② Mandatory, shall be the last 4 to 6 digits of the payment card number

③ Mandatory, used to identify the financial service network provider of the card. Examples are VISA, MasterCard, American Express.

④ Card holder name

2.5.3. Payment means Usage in Japan

ZENGIN credit transfer

If payment is made by ZENGIN credit transfer, the Payment account identifier (IBT-084) is mandatory.

UBL example of payment means info when payment is done by ZENGIN credit transfer

```
<cac:PaymentMeans>
    <cbc:PaymentMeansCode name="Credit transfer">30</cbc:PaymentMeansCode>①
    <cac:PayeeFinancialAccount>
        <cbc:ID>1234:567:1:3242394</cbc:ID>②
        <cbc:Name>カ)ロロロロロロロロ</cbc:Name>③
    </cac:PayeeFinancialAccount>
</cac:PaymentMeans>
```

① Mandatory, payment means code for credit transfer

② Payee's bank number, bank branch number, bank account type, bank account number

③ Account holder's name of Payee's bank account

2.6. Item information

2.6.1. Item identifiers

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

UBL example of item identifiers

```
<cac:BuyersItemIdentification>
    <cbc:ID>b-13214</cbc:ID>
</cac:BuyersItemIdentification>
<cac:SellersItemIdentification>
    <cbc:ID>97iugug876</cbc:ID>
</cac:SellersItemIdentification>
<cac:StandardItemIdentification>
    <cbc:ID schemeID="0160">4503994155481</cbc:ID> ①
</cac:StandardItemIdentification>
```

① 0160 is the ICD value for a GTIN identifier

2.6.2. Item classification

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

UBL example of using CPV

```
<cac:CommodityClassification>
    <cbc:ItemClassificationCode listID="STI">09348023</cbc:ItemClassificationCode>①
</cac:CommodityClassification>
```

① listID must be from UNCL7143 code list, and code STI indicates this is a CPV classification.

UBL example of UNSPSC

```
<cac:CommodityClassification>
    <cbc:ItemClassificationCode listID="TST" listVersionID="19.05.01">
86776</cbc:ItemClassificationCode>①
</cac:CommodityClassification>
```

① listID must be from UNCL7143 code list, and code TST indicates this is a UNSPSC classification, listVersionID is optional, but can be used to specify the version of UNSPSC. NOTE, in previous versions code MP was used as temporary workaround to identify UNSPSC. In fall release 2019 it is replaced with the new 7143 code TST that is specific for UNSPSC.

2.7. Price information

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

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

UBL example of price with price discount

```
<cac:Price>
    <cbc:PriceAmount currencyID="JPY">4000</cbc:PriceAmount> ④
    <cbc:BaseQuantity unitCode="H87">1</cbc:BaseQuantity> ③
    <cac:AllowanceCharge>
        <cbc:ChargeIndicator>false</cbc:ChargeIndicator>
        <cbc:Amount currencyID="JPY">1000</cbc:Amount> ②
        <cbc:BaseAmount currencyID="JPY">5000</cbc:BaseAmount> ①
    </cac:AllowanceCharge>
</cac:Price>
```

① Item gross price

② Item price discount

③ Item price base quantity

④ Item net price, must be equal to Item Gross price - item price discount (if these elements are used)

UBL example of price without price discount

```
<cac:Price>
    <cbc:PriceAmount currencyID="JPY">40000</cbc:PriceAmount>
    <cbc:BaseQuantity unitCode="H87">1</cbc:BaseQuantity>
</cac:Price>
```

2.8. Unit of measure

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

Table 1. Examples of unit of measure from Recommendation No. 20

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

Table 2. Examples of unit of measure from Recommendation No. 21, prefixed with an X

Code	Name
XBG	Bag
XBX	Box
XCT	Carton
XCY	Cylinder
XBA	Barrel
XPK	Package
XPX	Pallet
XRL	Reel
XSA	Sack

Code	Name
XST	Sheet

UBL example of unit of measure

```xml
<cbc:InvoicedQuantity unitCode="H87">10</cbc:InvoicedQuantity> ①
<cbc:InvoicedQuantity unitCode="XPX">10</cbc:InvoicedQuantity> ②
```

① Code H87 from Recommendation no. 20

② Code PX, prefixed with an X from Recommendation no. 21

Chapter 3. Tax information

Following sections given information on how the tax is applied in the relevant jurisdiction.

3.1. Consumption Tax in Japan

*This is written and edited by Hiroyuki Kato (a leader of Japan Peppol Authority) as of October 1st, 2023.

3.1.1. Overview of Consumption Tax system in Japan

Consumption Tax system in Japan is a broad-based tax levied on nearly all domestic supplies of goods and services, which is almost same as VAT in other jurisdictions.

3.1.2. Consumption Tax rates

There are two rates. One is a standard rate (10%) and the other is a reduced rate (8%). The reduced rate is only applied to transactions of foods and beverages (excluding liquors) and of subscribed newspapers issued twice or more per week.

3.1.3. Taxable business and Exempt Business

A taxpayer of Consumption Tax is a business. A business with its taxable sales of more than 10 million JPY (during the reference taxable period*) shall be categorized as a taxable business. On the other hands, a business with its taxable sales of 10 million JPY or under shall be exempt from Consumption Tax (an exempt business).

*The "the reference taxable period" is the year or the business year before the previous one.

3.1.4. Input Tax credit system (Qualified Invoice based method)

From October 1st, 2023, a "Qualified Invoice based method" is implemented as an input tax credit system, which is almost same as Invoice based method in other jurisdictions.

Under the method, only a taxable business allows to be registered as a registered taxable business and a registered taxable business can issue a Qualified Invoice. This means that, for instance, a non-registered taxable business and an exempt business can't allow to issue a Qualified Invoice.

For input tax credit purpose, in principle*, both an accounting book with certain descriptions and a Qualified Invoice issued by a registered taxable business are required to be retained. In addition, a Self-Billing Invoice* is also allowed. A registered taxable business can claim an input tax credit by retaining a Self-Billing Invoice that is created by itself.

*A Self-Billing is a billing arrangement between a supplier and a buyer, when the buyer, instead of the supplier, prepares an invoice and shares it with the supplier to get confirmation. A Self-Billing Invoice is supported by "JP BIS Self Billing Invoice" (JP Self-Billing Invoice).

3.1.5. Information required in a Qualified Invoice

A Qualified Invoice must contain the following information.

- Name of Supplier

- Supplier's Registration number for Qualified Invoice purpose*1

- Date of taxable transaction

- Description of taxable transaction*2

- Taxable amount per tax rate

- Tax amount per tax rate*3

- Name of Buyer

*1 The number is coded as 0221 in ISO code list.

*2 If a taxable transaction is subject to the reduced rate, a statement clarifying this must be included.

*3 The tax amount in a Qualified Invoice should be expressed in JPY.

3.1.6. Calculation of the tax amount in a Qualified Invoice

The tax amount per tax rate is required to be calculated by multiplying the taxable amount per tax rate (tax excluded) and the tax rate. On the other hands, it is also allowed to be calculated by dividing the taxable amount per tax rate (tax included) by the tax rate.

In addition, the tax amount per tax is required to be rounded to integer and the result of the rounding shall be between the floor and ceiling.

3.1.7. A transactional special measure

From October 1st, 2023 to September 30th, 2029, a transactional special measure is applicable. Under the special measure, a taxable business can claim input tax paid on a taxable transaction with a non-registered taxable business and an exempt business by retaining both an accounting book with certain descriptions and the Document*.

*The Document is supported by "JP BIS Invoice for Non-tax registered Businesses" (JP non-tax invoice).

The Document is a different from a Qualified Invoice since it can be issued by a non-registered taxable business and an exempt business. The Document must contain the following information.

- Name of Supplier

- Date of taxable transaction

- Description of taxable transaction*

- Taxable amount per tax rate

- Name of Buyer

*If a taxable transaction is subject to the reduced rate, a statement clarifying this must be included.

3.1.8. Correction of the preceding invoice

In general, there are some ways to correct an error and a mistake in a Qualified Invoice or the Document since the Consumption Tax Law doesn't define the exact correction ways.

For instance, a business can issue a new Qualified Invoice or the Document to rectify the preceding one. Otherwise, the business can only provide the corrective information.

3.1.9. Qualified Invoice for return

AA registered business shall issue a Qualified Invoice for return when it returns sales. The Qualified Invoice for return must contain the following information.

- Name of Supplier
- Supplier's Registration number for Qualified Invoice purpose*1
- Date of sales return
- Date of taxable transaction for returned sales*2
- Description of taxable transaction returned*3
- Taxable amount of sales return per tax rate
- Tax amount per tax rate*4 or tax rate

*1 The number is coded as 0221 in ISO code list.

*2 In practice, the preceding invoice issue date is used as "Date of taxable transaction return".

*3 If a taxable transaction is subject to the reduced rate, a statement clarifying this must be included.

*4 The tax amount in a Qualified Invoice for return should be expressed in JPY.

3.1.10. Invoice examples

Example 1, Semantic contents of a Non-tax Invoice

Information required on a Non-tax Invoice (480) can be stated in semantic model as follows.

Information required on Qualified Invoice	ID (Semantic Model)
Name of Supplier	ibt-027
Date of taxable transaction	ibg-14 (ibt-073 and ibt-074) Ibg-26 (ibt-134 and ibt-135)
Description of taxable transaction ⬜**If the taxable transaction is subject to the reduced tax rate, a statement clarifying this must be included.**	ibt-153

Information required on Qualified Invoice	ID (Semantic Model)
Taxable amount per tax rate	ibt-116
Tax rate	ibt-118 and ibt-119
Name of buyer	ibt-044

Example 2, Summarised Invoice 1

Line document reference (ibt-188) may be used in order to refer the Delivery Note.

Group	Business term	Term ID	Example value
SELLER		ibg-04	
	Seller name	ibt-027	A corporation
BUYER		ibg-07	
	Buyer name	ibt-044	B Corporation
TAX BREAK DOWN		ibg-23	
	Tax category taxable amount	ibt-116	10000
	Tax category tax amount	ibt-117	0
	Tax category code	ibt-118	S
	Tax category tax rate	ibt-119	10
INVOICE LINE		ibg-25	
	Invoiced quantity	ibt-129	5
	Invoiced quantity unit of measure code	ibt-130	H87
	Invoice line net amount	ibt-131	10000
INVOICE LINE PERIOD		ibg-26	
	Invoice line period start date	ibt-134	2023-10-31
	Invoice line period end date	ibt-135	2023-10-31
PRICE DETAILS		ibg-29	
	Item net price	ibt-146	2000
	Item price discount	ibt-147	0
	Item gross price	ibt-148	2000
	Item price base quantity	ibt-149	1

Group	Business term	Term ID	Example value
LINE TAX INFORMATION		ibg-30	
	Invoiced item Tax category code	ibt-151	S
	Invoiced item Tax rate	ibt-152	10
ITEM INFORMATION		ibg-31	
	Item name	ibt-153	Goods
LINE DOCUMENT REFERENCE		ibg-36	
	Invoice line document identifier	ibt-188	D001

Example 3, Summarised Invoice 2

Information of the Delivery Note can be stated in Item name (ibt-153).

So, the description of the Delivery Note number is not satisfied with the legal requirement as a Non-tax Invoice and the buyer who receives this type of invoice (summarised invoice) shall retain both that invoice and the Delivery Note to meet the requirement for input tax credit purpose.

Group	Business term	Term ID	Example value
SELLER		ibg-04	
	Seller name	ibt-027	A corporation
BUYER		ibg-07	
	Buyer name	ibt-044	B Corporation
TAX BREAK DOWN		ibg-23	
	Tax category taxable amount	ibt-116	10000
	Tax category tax amount	ibt-117	0
	Tax category code	ibt-118	S
	Tax category tax rate	ibt-119	10
INVOICE LINE		ibg-25	
	Invoiced quantity	ibt-129	1
	Invoiced quantity unit of measure code	ibt-130	H87
	Invoice line net amount	ibt-131	10000
INVOICE LINE PERIOD		ibg-26	

Group	Business term	Term ID	Example value
	Invoice line period start date	ibt-134	2023-10-31
	Invoice line period end date	ibt-135	2023-10-31
PRICE DETAILS		ibg-29	
	Item net price	ibt-146	10000
	Item price discount	ibt-147	0
	Item gross price	ibt-148	10000
	Item price base quantity	ibt-149	1
LINE TAX INFORMATION		ibg-30	
	Invoiced item Tax category code	ibt-151	S
	Invoiced item Tax rate	ibt-152	10
ITEM INFORMATION		ibg-31	
	Item name	ibt-153	D001

Item net price shall equal to the total taxable amount stated on the Delivery Note.

Example 4 A Non-tax Invoice with allowance

This is a case where one Non-tax Invoice which contains both invoicing line and allowance line (In this case, the taxable amount is reduced directly.)

Group	Business term	Term ID	Example value
SELLER		ibg-04	
	Seller name	ibt-027	A corporation
BUYER		ibg-07	
	Buyer name	ibt-044	B Corporation
TAX BREAK DOWN		ibg-23	
	Tax category taxable amount	ibt-116	50
	Tax category tax amount	ibt-117	0
	Tax category code	ibt-118	S
	Tax category tax rate	ibt-119	10
INVOICE LINE		ibg-25	

Group	Business term	Term ID	Example value
	Invoiced quantity	ibt-129	1
	Invoiced quantity unit of measure code	ibt-130	H87
	Invoice line net amount	ibt-131	50
INVOICE LINE PERIOD		ibg-26	
	Invoice line period start date	ibt-134	2023-10-31
	Invoice line period end date	ibt-135	2023-10-31
INVOICE LINE ALLOWANCES		ibg-27	
	Invoice line allowance amount	ibt-136	150
	Invoice line allowance base amount	ibt-137	
	Invoice line allowance percentage	ibt-138	
PRICE DETAILS		ibg-29	
	Item net price	ibt-146	200
	Item price discount	ibt-147	0
	Item gross price	ibt-148	200
	Item price base quantity	ibt-149	1
LINE TAX INFORMATION		ibg-30	
	Invoiced item Tax category code	ibt-151	S
	Invoiced item Tax rate	ibt-152	10
ITEM INFORMATION		ibg-31	
	Item name	ibt-153	Goods

Example 5, A Non-tax Invoice to correct a mistake on the preceding one

Even though there are some ways to correct a mistake on the preceding Non-tax Invoice, only the way to rectify the preceding one is supported.

In this case, the Non-tax Invoice (480) is used and in practice, to refer the preceding one, Preceding invoice reference (ibg-03) may be used.

So, a buyer who receives a Non-tax Invoice with the reference to the preceding one shall process it as the Non-tax Invoice to correct a mistake on the preceding one.

A Non-tax Invoice issued to correct a mistake on the preceding one.

Group	Business term	Term ID	Example value
PRECEDING INVOICE REFERENCE		ibg-03	
	Preceding Invoice reference	ibt-025	123456
	Preceding Invoice issue date	ibt-026	2023-10-15
SELLER		ibg-04	
	Seller name	ibt-027	A corporation
BUYER		ibg-07	
	Buyer name	ibt-044	B Corporation
TAX BREAK DOWN		ibg-23	
	Tax category taxable amount	ibt-116	10000
	Tax category tax amount	ibt-117	0
	Tax category code	ibt-118	S
	Tax category tax rate	ibt-119	10
INVOICE LINE		ibg-25	
	Invoiced quantity	ibt-129	5
	Invoiced quantity unit of measure code	ibt-130	H87
	Invoice line net amount	ibt-131	10000
INVOICE LINE PERIOD		ibg-26	
	Invoice line period start date	ibt-134	2023-10-31
	Invoice line period end date	ibt-135	2023-10-31
PRICE DETAILS		ibg-29	
	Item net price	ibt-146	2000
	Item price discount	ibt-147	0
	Item gross price	ibt-148	2000
	Item price base quantity	ibt-149	1

Group	Business term	Term ID	Example value
LINE TAX INFORMATION		ibg-30	
	Invoiced item Tax category code	ibt-151	S
	Invoiced item Tax rate	ibt-152	10
ITEM INFORMATION		ibg-31	
	Item name	ibt-153	Goods

Chapter 4. Rules

The information given in a PINT invoice must comply to a set of rules on the content of the business terms as well as the relationship between them.

4.1. Calculations

4.1.1. Calculation of totals

Formulas for the calculations of totals are as follows:

Business term id	Term name	Calculation
IBT-106	Sum of invoice line net amounts	`sum("IBT-131: Invoice line net amount")`
IBT-107	Sum of allowances on document level	`sum("IBT-92: Document level allowance amount")`
IBT-108	Sum of charges on document level	`sum("IBT-99: Document level charge amount")`

IBT-109	Invoice total amount without CT	`\ \ \ \ "IBT-106: Sum of invoice line net amounts"`
		`- \ "IBT-107: Sum of allowances on document level"`
		`+ \ "IBT-108: Sum of charges on document level"`

IBT-110	Invoice total CT amount	`sum("IBT-117: CT category tax amount")`
IBT-112	Invoice total amount with CT	`\ \ \ \ "IBT-109: Invoice total amount without CT"` `+ \ "IBT-110: Invoice total CT amount"`

IBT-115	Amount due for payment	`\ \ \ \ "IBT-112: Invoice total amount with CT"`
		`- \ "IBT-113: Paid amount"`
		`+ \ "IBT-114: Rounding amount"`

4.1.2. UBL syntax calculation formulas

The following elements show the legal monetary totals for an invoice or credit note

Element	Formula
`<cbc:LineExtensionAmount>`	`sum("cac:InvoiceLine/cbc:LineExtensionAmount")`
`<cbc:AllowanceTotalAmount>`	`sum("cac:AllowanceCharge[ChargeIndicator='false']/cbc:Amount")`

Element	Formula
`<cbc:ChargeTotalAmount>`	`sum("cac:AllowanceCharge[ChargeIndicator='true']/cbc:Amount")`

`<cbc:TaxExclusiveAmount>`	`\ \ \ \ "cac:LegalMonetaryTotal/cbc:LineExtensionAmount"`
	`▯ \ "cac:LegalMonetaryTotal/cbc:AllowanceTotalAmount"`
	`+ \ "cac:LegalMonetaryTotal/cbc:ChargeTotalAmount"`

`<cbc:TaxInclusiveAmount>`	`\ \ \ \ "cac:LegalMonetaryTotal/cbc:TaxExclusiveAmount"` `+ \ "cac:TaxTotal/cbc:TaxAmount"`
`<cbc:PrepaidAmount>`	*Not applicable*
`<cbc:PayableRoundingAmount>`	*Not applicable*

`<cbc:PayableAmount>`	`\ \ \ \ "cac:LegalMonetaryTotal/cbc:TaxInclusiveAmount"`
	`- \ "cac:LegalMonetaryTotal/cbc:PrepaidAmount"`
	`+ \ "cac:LegalMonetaryTotal/cbc:PayableRoundingAmount"`

Element for rounding amount, the PayableRoundingAmount

It is possible to round the expected payable amount.

The element `cac:LegalMonetaryTotal/cbc:PayableRoundingAmount` is used for this purpose and is specified on the header level. This value shall be added to the value in `cac:LegalMonetaryTotal/cbc:PayableAmount`.

Example: Amount 999.81 rounded to 1000. PayableRounding Amount = 0.19

4.1.3. Calculation on line level

Item net price (IBT-146)

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

Calculation formula:

```
"Item net price" = "Item gross price (IBT-148)" - "Item price discount (IBT-147)"
```

UBL example of item net price

```
<cac:Price>
    <cbc:PriceAmount currencyID="JPY">410</cbc:PriceAmount>③
    <cbc:BaseQuantity unitCode="C62">1</cbc:BaseQuantity>
    <cac:AllowanceCharge>
        <cbc:ChargeIndicator>false</cbc:ChargeIndicator>
        <cbc:Amount currencyID="JPY">40</cbc:Amount>②
        <cbc:BaseAmount currencyID="JPY">450</cbc:BaseAmount>①
    </cac:AllowanceCharge>
</cac:Price>
```

① Item gross price

② Item price discount

③ "Item price net amount" = "Item gross price" - "Item price discount"

Invoice line net amount (IBT-131)

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

The formula for calculating the invoice line net amount is:

```
"Item line net amount" = (("Item net price (IBT-146)" div "Item price base quantity (IBT-149)")
times ("Invoiced Quantity (IBT-129)")
+ "Invoice line charge amount (IBT-141)" - "Invoice line allowance amount (IBT-136)"
```

> **!** If the line net amount must be rounded to maximum decimals, please note that the different parts of the calculation must be rounded separately.
> I.e the result of: `"Item line net amount" = (("Item net price (IBT-146)" div "Item price base quantity (IBT-149)") times ("Invoiced Quantity (IBT-129)")` must be rounded to maximum decimals, and the allowance/charge amounts are also rounded separately.

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

```
<cbc:InvoicedQuantity unitCode="C62">10</cbc:InvoicedQuantity>③
<cbc:LineExtensionAmount currencyID="JPY">1000</cbc:LineExtensionAmount>④
<!-- Code omitted for clarity-->
<cac:Price>
    <cbc:PriceAmount currencyID="JPY">200</cbc:PriceAmount>①
    <cbc:BaseQuantity unitCode="C62">2</cbc:BaseQuantity>②
</cac:Price>
```

① Item net price

② Item price base quantity

③ Invoiced quantity

④ "Invoice line net amount" = (("Item net price" div "Item price base quantity") times ("Invoiced Quantity")

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

```xml
<cbc:InvoicedQuantity unitCode="C62">10</cbc:InvoicedQuantity>④
<cbc:LineExtensionAmount currencyID="JPY">900</cbc:LineExtensionAmount>⑤
<!-- Code omitted for clarity-->
<cac:AllowanceCharge>
    <cbc:ChargeIndicator>true</cbc:ChargeIndicator>
    <cbc:AllowanceChargeReasonCode>CG</cbc:AllowanceChargeReasonCode>
    <cbc:AllowanceChargeReason>Charge</cbc:AllowanceChargeReason>
    <cbc:MultiplierFactorNumeric>1</cbc:MultiplierFactorNumeric>
    <cbc:Amount currencyID="JPY">1</cbc:Amount>②
    <cbc:BaseAmount currencyID="JPY">100</cbc:BaseAmount>
</cac:AllowanceCharge>
<cac:AllowanceCharge>
    <cbc:ChargeIndicator>false</cbc:ChargeIndicator>
    <cbc:AllowanceChargeReasonCode>95</cbc:AllowanceChargeReasonCode>
    <cbc:AllowanceChargeReason>Discount</cbc:AllowanceChargeReason>
    <cbc:Amount currencyID="JPY">101</cbc:Amount>③
</cac:AllowanceCharge>
<!-- Code omitted for clarity-->
<cac:Price>
    <cbc:PriceAmount currencyID="JPY">100</cbc:PriceAmount>①
    <cbc:BaseQuantity unitCode="C62">1</cbc:BaseQuantity>
</cac:Price>
```

① Item net price

② Line charge amounts

③ Line allowance amount

④ Invoiced quantity

⑤ "Invoice line net amount" = ("Item net price" times "Invoiced Quantity") + "line charge amount" - "line allowance amount"

4.1.4. Calculation of allowance/charge amount

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

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

```
"Amount" = "Base amount" times ("Percentage" div 100)
```

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

```xml
<cac:AllowanceCharge>
    <cbc:ChargeIndicator>true</cbc:ChargeIndicator>
    <cbc:AllowanceChargeReasonCode>CG</cbc:AllowanceChargeReasonCode>
    <cbc:AllowanceChargeReason>Cleaning</cbc:AllowanceChargeReason>
    <cbc:MultiplierFactorNumeric>20</cbc:MultiplierFactorNumeric>②
    <cbc:Amount currencyID="JPY">200</cbc:Amount>  ③
    <cbc:BaseAmount currencyID="JPY">1000</cbc:BaseAmount>①
    <cac:TaxCategory>
        <cbc:ID>S</cbc:ID>
        <cbc:Percent>10</cbc:Percent>
        <cac:TaxScheme>
            <cbc:ID>VAT</cbc:ID>
        </cac:TaxScheme>
    </cac:TaxCategory>
</cac:AllowanceCharge>
```

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

② Charge percentage

③ "Base amount" times ("Percentage" div 100) = "Amount"

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

```xml
<cac:AllowanceCharge>
    <cbc:ChargeIndicator>false</cbc:ChargeIndicator>
    <cbc:AllowanceChargeReasonCode>95</cbc:AllowanceChargeReasonCode>
    <cbc:AllowanceChargeReason>Discount</cbc:AllowanceChargeReason>
    <cbc:Amount currencyID="JPY">100</cbc:Amount>①
    <cac:TaxCategory>
        <cbc:ID>S</cbc:ID>
        <cbc:Percent>10</cbc:Percent>
        <cac:TaxScheme>
            <cbc:ID>VAT</cbc:ID>
        </cac:TaxScheme>
    </cac:TaxCategory>
</cac:AllowanceCharge>
```

① Amount of allowance without calculations based on base amount and percentage

4.2. Rounding

4.2.1. Shared rounding rules

A maximum of two digits are allowed for the following amounts in an invoice.

- Document level allowance amount (ibt-092)

- Document level charge amount (ibt-099)

- Sum of allowances on document level (ibt-107)

- Sum of charges on document level (ibt-108)

- Invoice total amount without TAX (ibt-109)

- Invoice total TAX amount (ibt-110)

- Invoice total amount with TAX (ibt-112)

- Amount due for payment (ibt-115)

4.3. Aligned calculations

This section explains how tax is calculated in the jurisdiction as well as other rules thar are specific to the jurisdiction.

4.3.1. Calculation of Consumption Tax

A Non-tax Invoice is not allowed to have any tax amount by Consumption Tax law. So that, Invoice total tax amount in tax accounting currency (ibt-111), Tax category tax amount (ibt-117) and Tax category tax amount in tax accounting currency (ibt-190) must be zero.

UBL example of calculations of CT Breakdown

```xml
<cac:AllowanceCharge>
    <cbc:ChargeIndicator>true</cbc:ChargeIndicator>
    <cbc:AllowanceChargeReason>Cleaning</cbc:AllowanceChargeReason>
    <cbc:Amount currencyID="JPY">220</cbc:Amount>
    <cac:TaxCategory>
        <cbc:ID>S</cbc:ID>
        <cbc:Percent>10</cbc:Percent>
        <cac:TaxScheme>
            <cbc:ID>VAT</cbc:ID>
        </cac:TaxScheme>
    </cac:TaxCategory>
</cac:AllowanceCharge>
<cac:AllowanceCharge>
    <cbc:ChargeIndicator>false</cbc:ChargeIndicator>
    <cbc:AllowanceChargeReason>Discount</cbc:AllowanceChargeReason>
    <cbc:Amount currencyID="JPY">110</cbc:Amount>
    <cac:TaxCategory>
        <cbc:ID>S</cbc:ID>
        <cbc:Percent>10</cbc:Percent>
        <cac:TaxScheme>
            <cbc:ID>VAT</cbc:ID>
        </cac:TaxScheme>
    </cac:TaxCategory>
</cac:AllowanceCharge>
<cac:TaxTotal>
    <cbc:TaxAmount currencyID="JPY">0</cbc:TaxAmount>
    <cac:TaxSubtotal>
        <cbc:TaxableAmount currencyID="JPY">5500</cbc:TaxableAmount>
```

```xml
            <cbc:TaxAmount currencyID="JPY">0</cbc:TaxAmount>
            <cac:TaxCategory>
                <cbc:ID>S</cbc:ID>
                <cbc:Percent>10</cbc:Percent>
                <cac:TaxScheme>
                    <cbc:ID>VAT</cbc:ID>
                </cac:TaxScheme>
            </cac:TaxCategory>
        </cac:TaxSubtotal>
        <cac:TaxSubtotal>
            <cbc:TaxableAmount currencyID="JPY">2000</cbc:TaxableAmount>
            <cbc:TaxAmount currencyID="JPY">0</cbc:TaxAmount>
            <cac:TaxCategory>
                <cbc:ID>E</cbc:ID>
                <cbc:Percent>0</cbc:Percent>
                <cac:TaxScheme>
                    <cbc:ID>VAT</cbc:ID>
                </cac:TaxScheme>
            </cac:TaxCategory>
        </cac:TaxSubtotal>
    </cac:TaxTotal>
    <cac:InvoiceLine>
        <cbc:ID>1</cbc:ID>
        <cbc:Note>Testing note on line level</cbc:Note>
        <cbc:InvoicedQuantity unitCode="C62">10</cbc:InvoicedQuantity>
        <cbc:LineExtensionAmount currencyID="JPY">4400</cbc:LineExtensionAmount>
            <!-- code omitted for clarity -->
            <cac:ClassifiedTaxCategory>
                <cbc:ID>S</cbc:ID>
                <cbc:Percent>10</cbc:Percent>
                <cac:TaxScheme>
                    <cbc:ID>VAT</cbc:ID>
                </cac:TaxScheme>
            </cac:ClassifiedTaxCategory>
    <cac:InvoiceLine>
        <cbc:ID>2</cbc:ID>
        <cbc:InvoicedQuantity unitCode="C62">10</cbc:InvoicedQuantity>
        <cbc:LineExtensionAmount currencyID="JPY">2000</cbc:LineExtensionAmount>
            <!-- code omitted for clarity -->
            <cac:ClassifiedTaxCategory>
                <cbc:ID>E</cbc:ID>
                <cbc:Percent>0</cbc:Percent>
                <cac:TaxScheme>
                    <cbc:ID>VAT</cbc:ID>
                </cac:TaxScheme>
            </cac:ClassifiedTaxCategory>
    <cac:InvoiceLine>
        <cbc:ID>3</cbc:ID>
        <cbc:InvoicedQuantity unitCode="C62">10</cbc:InvoicedQuantity>
        <cbc:LineExtensionAmount currencyID="JPY">990</cbc:LineExtensionAmount>
            <!-- code omitted for clarity -->
```

```
<cac:ClassifiedTaxCategory>
    <cbc:ID>S</cbc:ID>
    <cbc:Percent>10</cbc:Percent>
    <cac:TaxScheme>
        <cbc:ID>VAT</cbc:ID>
    </cac:TaxScheme>
</cac:ClassifiedTaxCategory>
```

Chapter 5. Technical details

Following section provide technical details.

5.1. BIS Identifiers

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

5.1.1. Profiles and messages

All messages contains Business process type (IBT-23) and Specification identifier (IBT-24). Business process type (IBT-23) identifies what business process a given message is part of, and Specification identifier (IBT-24) identifies the kind of message and the rules applied.

Profiles are connected to one business process, and may contain multiple document types. Valid document instances shall contain corresponding Business process type (IBT-23) and Specification identifier (IBT-24).

> **!** Specification identifier (IBT-24) is a string without spaces. The list below contains spaces in Specification identifier (IBT-24) to make them easier to read. **Make sure to remove any spaces before use.**

In the table below you will find the values to be used as the specification identifier (IBT-24) and the business process type (IBT-23) for this profile

Type	Element `cbc:CustomizationID`	Element `cbc:ProfileID`
Invoice and credit note	urn:peppol:pint:nontaxinvoice-1@jp-1	urn:peppol:bis:billing

UBL example of profile identifier

```
<cbc:CustomizationID>urn:peppol:pint:nontaxinvoice-1@jp-1</cbc:CustomizationID>
<cbc:ProfileID>urn:peppol:bis:billing</cbc:ProfileID>
```

5.2. Datatypes

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

5.2.1. Primitive types

Semantic data type content may be of the following primitive types. These primitive types were

taken from ISO15000, Annex A.

Primitive type	Definition
Binary	A set of finite-length sequences of binary digits.
Date	Time point representing a calendar day on a time scale consisting of an origin and a succession of calendar ISO8601.
Decimal	A subset of the real numbers, which can be represented by decimal numerals.
String	A finite sequence of characters.

5.2.2. Semantic data types

The different semantic data types are described in the tables below, where various features such as attributes, format, and decimals as well as the basic type are defined for each semantic data type. They are based on {ISO15000}.

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

Amount

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

Component	Use	Primitive Type	Example
Content	Mandatory	Decimal	10000

Unit Price Amount

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

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

Component	Use	Primitive Type	Example
Content	Mandatory	Decimal	10000.1234

Percentage

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

> ⛔ No restriction on number of decimals for percentages.

Component	Use	Primitive Type	Example
Content	Mandatory	Decimal	34.7812

Quantity

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

!	No restriction on number of decimals for quantities.

Component	Use	Primitive Type	Example
Content	Mandatory	Decimal	10000.1234

Code

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

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

Component	Use	Primitive Type	Example
Content	Mandatory	String	Abc123

Indicator

Indicators are used to give bolean values to state whether something is (true) or is not (false).

i	Indicators shall be used in lower case.

!	Default value is "false" and applies if the relevant business term is not used.

Component	Use	Primitive Type	Allowed values
Content	Mandatory	String	false
			true

Identifier

Identifiers (IDs) are keys that are issued by the sender or recipient of a document or by a third party.

!	The use of the attributes is specified for each information element.

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

Date

Dates shall be in accordance to the "Calendar date complete representation" as specified by {ISO8601}, format **YYYY-MM-DD**.

> ❗ Dates shall not include timezone information.

Table 3. EN 16931_ Date. Type

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

Time

Time shall be according to UBL allowed format.

> ❗ Time may include timezone information.

Table 4. EN 16931_ Date. Type

Component	Use	Primitive Type	Allowed forms
Content	Mandatory	Date	13:20:00 (1:30 PM)
			13:20:30.55 (30.55 sec)
			13:20:00Z (UTC)
			13:20:00-05:00 (UTC-5)
			00:00:00 (midnight)
			24:00:00 (midnight)

Time formats without time zone information (i.e. other than hh:mm:ssz and hh:mm:ss-h) shall be interpreted as being in the time zone of the sellers address and according to daylight saving status on the issue date of the invoice.

Document Reference

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

Table 5. Document Reference. Type

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

Text

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

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

Binary object

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

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

Component	Use	Primitive Type	Example
Content	Mandatory	Binary	QmFzZTY0IGNvbnRlbn QgZXhhbXBsZQ==
Mime Code	Mandatory	String	image/jpeg
Filename	Mandatory	String	drawing5.jpg

A receiver of an invoice or credit note, shall accept and process attachments that are according to the Media type code list.

5.3. UBL schemas and namespaces

The XML schemas used are

- UBL Invoice 2.1, with the target namespace `urn:oasis:names:specification:ubl:schema:xsd:Invoice-2`

5.4. Glossary

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

semantic data model - structured set of logically interrelated information elements

information element - semantic concept that can be defined independent of any particular representation in a syntax

structured information element - information element that can be processed automatically

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

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

core invoice model - semantic data model of the core elements of an electronic invoice

core elements of an electronic invoice - set of essential information elements that an electronic invoice may contain in order to enable cross-border interoperability, including the necessary information to ensure legal compliance

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 Note 1 to entry: An identifier may be a word, number, letter, symbol, or any combination of those, depending on the identification scheme used.

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

compliant - some or all features of the core invoice model are used and all rules of the core invoice model are respected Note 1 to entry: Based on TOGAF definition of a compliant specification

conformant - all rules of the core invoice model are respected and some additional features not defined in the core invoice model are also used

Optional - Whether the option is used or not is the choice of the users independently from other data in the message.

Conditional - Whether the option is used or not and in what way is dependent on other data in the message.

Mandatory - The option must be used in all messages.

shall - the definition is an absolute requirement of the specification.

shall not - the definition is an absolute prohibition of the specification.

should - there may exist valid reasons in particular circumstances to ignore a particular item, but the full implications must be understood and carefully weighed before choosing a different course.

should not - there may exist valid reasons in particular circumstances when the particular behavior is acceptable or even useful, but the full implications should be understood and the case carefully weighed before implementing any behavior described with this label.

may - is truly optional.