



# **Description of Estonian e-invoice**

**Version 1.2**

**In English**

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**Document status : Final version**

## Document version history

Date	Version	Description	Author
01/12/2009	1.1	Update of Estonian e-invoice description.	Andres Lilleste
01/12/2013	1.2	Update of Estonian e-invoice description.	Andres Lilleste

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# 1. General information

## 1.1. *Working group*

The following organizations have been involved in developing this document.

**Rahandusministeerium**  
**Majandus- ja Kommunikatsiooniministeerium**  
**Eesti Pank**  
**Maksu- ja Tolliamet**  
**Eesti Pangaliit**  
**Riigi Infosüsteemi Amet**

Banks:

**Swedbank AS**  
**AS SEB Pank**  
**Nordea Bank Finland Plc Eesti filiaal**

E-invoice operators:

**Telema AS**  
**AS Eesti Post**  
**Krediidiinfo AS**  
**OpusCapita AS**

## 1.2. Preface

Electronic invoicing is a significant step towards the wider use and knowledge of electronic business.

An e-invoice is a modern, reliable, secure, cost-efficient, and practically paperless method of handling and processing invoices for goods, services, and other expenses. E-invoicing is a solution for invoicing electronically, which suits both large and small companies. Both companies and private consumers can receive invoices in electronic format.

The major banks in Estonia have agreed upon a common standard that enables e-invoices to be sent and received reliably in a secure network.

The recipients can receive e-invoices through their e-banking accounts. An e-invoice is graphically presented on the computer screen so that its appearance is similar to that of an invoice printed on paper. This facilitates invoice archiving, distribution, approval and payment procedures.

Each invoice presenter can set up the connections needed for sending e-invoices, either directly with bank or in co-operation with financial administration software providers or ASP. Also if sender and receiver are clients of an operator they can send and receive invoices.

Electronic invoicing is permitted by law - the Accounting law in Estonia permits the use of electronic archives for both vouchers and accounts ledgers as long as these documents can be presented on paper when needed.

## 1.3. References

### XML:

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**W3C XML Schema recommendation**

<http://www.w3.org/TR/xmlschema-1/>

**W3Schools XML Tutorial**

<http://www.w3schools.com/xml/>

### Legislation:

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**Estonian Value Added Tax Act**

<https://www.riigiteataja.ee/ert/act.jsp?id=13218206>

**Estonian Accounting Act**

<https://www.riigiteataja.ee/ert/act.jsp?id=13165676>

and

<https://www.riigiteataja.ee/akt/13174576>

## 2. E-Invoice description

### 2.1. General

Encoding of XML files is UTF-8

XML specific characters must be escaped:

&	&amp;
'	&apos;
>	&gt;
<	&lt;
"	&quot;

For example name "Isad & Pojad OÜ" must be: <Name>Isad &amp; Pojad OÜ</Name>

### 2.2. E\_Invoice

E\_Invoice is the root element of electronic invoice

Structure:	Example:
<pre> graph LR     E_Invoice[E_Invoice root element] --- Seq[...]     Seq --- Header[Header]     Seq --- Invoice[Invoice 1..∞]     Seq --- Footer[Footer] </pre>	<pre> &lt;E_Invoice&gt;   &lt;Header&gt;     ...   &lt;/Header&gt;   &lt;Invoice invoiceId="09200303961940" regNumber="10004252" channelId="EA" channelAddress="10002028538005"&gt;     ...   &lt;/Invoice&gt;   &lt;Invoice invoiceId="09200303961941" regNumber="10007545" channelId="EA" channelAddress="10002028538005"&gt;     ...   &lt;/Invoice&gt;   &lt;Footer&gt;     &lt;TotalNumberInvoices&gt;2&lt;/TotalNumberInvoices&gt;     &lt;TotalAmount&gt;29768.04&lt;/TotalAmount&gt;   &lt;/Footer&gt; &lt;/E_Invoice&gt; </pre>

#### Description:

Tag	Description	Type / Value list	Mandatory	Notes
Header	Specifies file specific elements [on page 6].		YES	
Invoice	Contains information about one invoice [on page 7]. This element is repeated for every invoice.		YES	1-n
Footer	Shows the total number of the invoices and the total sum of all the invoices in a file [on page 22].		YES	

## 2.3. Header

Header contains file specific elements.

Structure:	Example:
<pre> graph LR     Header[Header] --- Test[Test]     Header --- Seq[...]     Seq --- Date[Date]     Seq --- FileId[FileId]     Seq --- Appld[Appld]     Seq --- Version[Version]     Seq --- SenderId[SenderId]     Seq --- ReceiverId[ReceiverId]     Seq --- ContractId[ContractId]     Seq --- PayeeAccountNumber[PayeeAccountNumber] </pre>	<pre> &lt;Header&gt;   &lt;Test&gt;YES&lt;/Test&gt;   &lt;Date&gt;2013-12-01&lt;/Date&gt;   &lt;FileId&gt;66488&lt;/FileId&gt;   &lt;Appld&gt;EARVE&lt;/Appld&gt;   &lt;Version&gt;1.1&lt;/Version&gt;   &lt;SenderId&gt;SWEDB&lt;/SenderId&gt;   &lt;ReceiverId&gt;ITEE&lt;/ReceiverId&gt;   &lt;ContractId&gt;EA1245&lt;/ContractId&gt;   &lt;PayeeAccountNumber&gt;10022056127002 &lt;/PayeeAccountNumber&gt; &lt;/Header&gt; </pre>

### Description:

Tag	Description	Type / Value list	Mandatory	Notes
<b>Test</b>	Determines whether this is a test file or not.	YesNoType	NO	
<b>Date</b>	Determines the date when the file is generated.	DateType	YES	
<b>FileId</b>	Unique identification of the file. Used to prevent double-processing of the same file.	ShortTextType	YES	
<b>Appld</b>	Application identifier. EARVE is used for e-invoice to the internet bank.	ShortTextType	NO	
<b>Version</b>	The version of the standard used.	ShortTextType	YES	
<b>SenderId</b>	Sender ID of the file.	ShortTextType	NO	Used for compatibility with existing file-exchange system
<b>ReceiverId</b>	Receiver ID of the file.	ShortTextType	NO	
<b>ContractId</b>	Contract ID between the sender and the receiver.	ShortTextType	NO	
<b>PayeeAccountNumber</b>	Account number of the payee. Account does not have to be the same as PayToAccount in PaymentInfo element.	AccountType	NO	

## 2.4. Invoice

Invoice contains information about one specific invoice.

Structure:	Example:
	<pre>&lt;Invoice invoiceId="A9200303961942" regNumber="10004252" sellerRegnumber="11111111"&gt;   &lt;InvoiceParties&gt;...&lt;/InvoiceParties&gt;   &lt;InvoiceInformation&gt;...&lt;/InvoiceInformation&gt;   &lt;InvoiceSumGroup&gt;...&lt;/InvoiceSumGroup&gt;   &lt;InvoiceItem&gt;...&lt;/InvoiceItem&gt;   &lt;AdditionalInformation&gt;...&lt;/AdditionalInformation&gt;   &lt;AttachmentFile&gt;...&lt;/AttachmentFile&gt;   &lt;PaymentInfo&gt;...&lt;/PaymentInfo&gt; &lt;/Invoice&gt;</pre>

### Description:

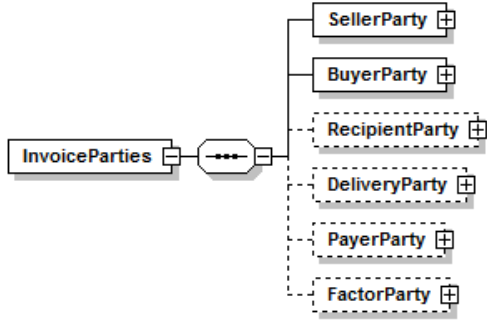
Tag	Description	Type / Value list	Mandatory	Notes
<b>invoiceId</b>	Unique id of the invoice (on the scope of one file).	NormalTextType	YES	Attribute
<b>serviceld</b>	Client identification number (reference number, client code, client number etc.) in sellers system.	ShortTextType	NO	Attribute
<b>regNumber</b>	Personal ID/registration code of the invoice receiver.	RegType	YES	Attribute
<b>channelId</b>	The id of the channel to where the invoice must be routed [on page 34].	EncodingType	NO	Attribute
<b>channelAddress</b>	The address in the channel of the invoice receiver (registration number, bank account etc).	NormalTextType	NO	Attribute
<b>factoring</b>	Indicates whether this is a factoring invoice or not.	YesNoType	NO	Attribute
<b>templated</b>	Id of the invoice's design template.	NormalTextType	NO	Attribute
<b>languageId</b>	ID of the invoice's language. Based on ISO 639-1. For an example English is "en".	LanguageType	NO	Attribute
<b>presentment</b>	Represents invoice's presentation method in internet bank.	YesNoType	NO	Attribute
<b>invoiceGlobUniqId</b>	Invoice's unique identifier in sender's invoicing process.	NormalTextType	NO	Attribute
<b>sellerContractId</b>	Seller's contract number. Used in sending the invoice to the internet bank.	NormalTextType	NO	Attribute
<b>sellerRegnumber</b>	Seller's registration number.	RegType	YES	Attribute
<b>InvoiceParties</b>	Describes the sender and receiver of the invoice [on page 9].		YES	
<b>InvoiceInformation</b>	Contains general information about the invoice [on page 10].		YES	
<b>InvoiceSumGroup</b>	Information block for invoiced amounts [on page 12].		YES	1-2
<b>InvoiceItem</b>	Contains detailed information about the invoice rows [on page 14].		YES	
<b>AdditionalInformation</b>	Contains additional information which is shown on the invoice (e.g: marketing information or info concerning services, etc) [on page 19].		NO	0-n

<b>AttachmentFile</b>	Invoice's picture data (PDF file) in BASE64 coding [on page 20].		EI	
<b>PaymentInfo</b>	Information needed to generate payment [on page 20].		YES	



## 2.5. InvoiceParties

InvoiceParties defines different companies/persons involved with this invoice (the seller and the buyer, the recipient of the invoice, the recipient of the products/services and the payer of the invoice)

Structure:	Example:
	<pre data-bbox="927 439 1150 1066"> &lt;InvoiceParties&gt;   &lt;SellerParty&gt;     ...   &lt;/SellerParty&gt;   &lt;BuyerParty&gt;     ...   &lt;/BuyerParty&gt;   &lt;RecipientParty&gt;     ...   &lt;/RecipientParty&gt;   &lt;DeliveryParty&gt;     ...   &lt;/DeliveryParty&gt;   &lt;PayerParty&gt;     ...   &lt;/PayerParty&gt;   &lt;FactorParty&gt;     ...   &lt;/FactorParty&gt; &lt;/InvoiceParties&gt; </pre>

### Description:

Tag	Description	Type / Value list	Mandatory	Notes
SellerParty	Describes the seller (name, address, etc). See SellerPartyRecord for details [on page 28].	SellerPartyRecord	YES	
BuyerParty	Describes the buyer of the invoice. See BillPartyRecord for details [on page 28].	BillPartyRecord	YES	
RecipientParty	This invoice group is used when the invoice recipient is not the buyer but for example, an accounting firm or other agent acting on the buyer's behalf. See BillPartyRecord for details [on page 28].	BillPartyRecord	NO	
DeliveryParty	Delivery party details are used when the delivery to be invoiced is addressed to someone other than the buyer. See BillPartyRecord for details [on page 28].	BillPartyRecord	NO	
PayerParty	This invoice group is used when the payer of the invoice is not the buyer. See BillPartyRecord for details [on page 28].	BillPartyRecord	NO	
FactorParty	Party to whom SellerParty is selling its accounts receivable invoices [on page 28].	BillPartyRecord	EI	

## 2.6. InvoiceInformation

InvoiceInformation contains general invoice specific information about the invoice, like invoice number and dates.

Structure:	Example:
	<pre> &lt;InvoiceInformation&gt;   &lt;Type type="DEB"&gt;     &lt;SourceInvoice&gt;440&lt;/SourceInvoice&gt;   &lt;/Type&gt;   &lt;FactorContractNumber&gt;     L8574-14   &lt;/FactorContractNumber&gt;   &lt;ContractNumber&gt;15-58/2&lt;/ContractNumber&gt;   &lt;DocumentName&gt;Arve&lt;/DocumentName&gt;   &lt;InvoiceNumber&gt;129592-2&lt;/InvoiceNumber&gt;   &lt;InvoiceContentCode&gt;     SPO5   &lt;/InvoiceContentCode&gt;   &lt;InvoiceContentText&gt;     Sporditeenused   &lt;/InvoiceContentText&gt;   &lt;PaymentReferenceNumber&gt;30253234017   &lt;/PaymentReferenceNumber&gt;   &lt;PaymentMethod&gt;Maksekorraldus   &lt;/PaymentMethod&gt;   &lt;InvoiceDate&gt;2009-12-01&lt;/InvoiceDate&gt;   &lt;DueDate&gt;2009-12-15&lt;/DueDate&gt;   &lt;PaymentTerm&gt;Maksetähtaeg 14 päeva   &lt;/PaymentTerm&gt;   &lt;FineRatePerDay&gt;0.2&lt;/FineRatePerDay&gt;   &lt;Period&gt;     &lt;PeriodName&gt;Teenuse osutamise periood     &lt;/PeriodName&gt;     &lt;StartDate&gt;2009-11-01&lt;/StartDate&gt;     &lt;EndDate&gt;2009-11-30&lt;/EndDate&gt;   &lt;/Period&gt;   &lt;InvoiceDeliverer&gt;     &lt;ContactName&gt;Kati Karu&lt;/ContactName&gt;   &lt;/InvoiceDeliverer&gt;   &lt;Extension id="GymName"&gt;     &lt;InformationName&gt;Saal     &lt;/InformationName&gt;     &lt;InformationContent/&gt;Pallimängusaal   &lt;/InformationContent&gt;   &lt;/Extension&gt; &lt;/InvoiceInformation&gt; </pre>

### Description:

Tag	Description	Type / Value list	Mandatory	Notes
<b>Type</b>	Invoice type.		YES	
	<b>type</b>	DEB – debit invoice, CRE – credit invoice	YES	Attribute
	<b>SourceInvoice</b>	Reference to the source invoice.	NO	
<b>FactorContractNumber</b>	Factoring contract number (contract between client and crediting institution).	NormalTextType	NO	
<b>ContractNumber</b>	Contract number between the buyer and the seller. Basis for the invoice.	NormalTextType	NO	
<b>DocumentName</b>	Name of the document (ex: invoice, credit invoice, waybill etc).	NormalTextType	YES	
<b>InvoiceNumber</b>	Number of invoice.	NormalTextType	YES	
<b>InvoiceContentCode</b>	Invoice content code, agreed between parties to help automate processing.	ShortTextType	NO	

<b>InvoiceContentText</b>	Description about the invoice content.	NormalTextType	NO	
<b>PaymentReferenceNumber</b>	Payment reference number. Same as in PaymentInfo/PaymentRefId.	ReferenceType	NO	
<b>PaymentMethod</b>	Free text describing the payment method and terms.	NormalTextType	NO	
<b>InvoiceDate</b>	Invoice date.	DateType	YES	
<b>DueDate</b>	Invoice due date.	DateType	NO	
<b>PaymentTerm</b>	Free text describing payment terms (e.g: The payment term of 14 days).	NormalTextType	NO	
<b>FineRatePerDay</b>	Fine rate per day. Shown in percent.	Decimal2FractionDigitsType	NO	
<b>Period</b>	If invoice concerns some kind of period-related service – for example energy consumption on given period, then the period can be specified.		NO	
	<b>PeriodName</b>	Name of the period.	NormalTextType	NO
	<b>StartDate</b>	Starting date of the period.	DateType	NO
	<b>EndDate</b>	End date of the period.	DateType	NO
<b>InvoiceDeliverer</b>	Invoice issuer contact data. See ContactDataRecord for details [on page 29].	ContactDataRecord	NO	
<b>Extension</b>	Describes additional information elements. See ExtensionRecord for details [on page 30].	ExtensionRecord	NO	0-n

## 2.7. InvoiceSumGroup

InvoiceSumGroup contains invoiced amounts (invoice sum, balance etc).

Structure:	Example:
	<pre> &lt;InvoiceSumGroup&gt;   &lt;Balance&gt;     &lt;BalanceDate&gt;2009-12-01&lt;/BalanceDate&gt;     &lt;BalanceBegin&gt;3.14&lt;/BalanceBegin&gt;     &lt;Inbound&gt;3.14&lt;/Inbound&gt;     &lt;Outbound&gt;3.14&lt;/Outbound&gt;     &lt;BalanceEnd&gt;3.14&lt;/BalanceEnd&gt;   &lt;/Balance&gt;   &lt;InvoiceSum&gt;1277.5678&lt;/InvoiceSum&gt;   &lt;PenaltySum&gt;0&lt;/PenaltySum&gt;   &lt;Addition addCode="DSC"&gt;     &lt;AddContent&gt;       Püsikliendi allahindlus     &lt;/AddContent&gt;     &lt;AddRate&gt;-5&lt;/AddRate&gt;     &lt;AddSum&gt;-6,3878&lt;/AddSum&gt;   &lt;/Addition&gt;   &lt;Rounding&gt;0.01&lt;/Rounding&gt;   &lt;VAT&gt;     &lt;SumBeforeVAT&gt;1271.19&lt;/SumBeforeVAT&gt;     &lt;VATRate&gt;20&lt;/VATRate&gt;     &lt;VATSum&gt;254.24&lt;/VATSum&gt;     &lt;Currency&gt;EUR&lt;/Currency&gt;   &lt;/VAT&gt;   &lt;TotalSum&gt;1525.43&lt;/TotalSum&gt;   &lt;Currency&gt;EUR&lt;/Currency&gt;   &lt;Accounting&gt;     ...   &lt;/Accounting&gt;   &lt;Extension extensionId=" " &gt;     ...   &lt;/Extension&gt; &lt;/InvoiceSumGroup&gt; </pre>

### Description:

Tag	Description	Type / Value list	Mandatory	Notes
<b>Balance</b>	Describes balances on the beginning and end of invoicing period.		NO	
BalanceDate	The date on which the balance is calculated.	DateType	NO	
BalanceBegin	Balance start value.	Decimal2Fraction DigitsType	NO	
Inbound	The sum paid by the invoice receiver to invoice sender in the balance period.	Decimal2Fraction DigitsType	NO	0-n
Outbound	The sum paid by the invoice sender to invoice receiver in the balance period.	Decimal2Fraction DigitsType	NO	0-n
BalanceEnd	Balance end value.	Decimal2Fraction DigitsType	NO	
<b>InvoiceSum</b>	Amount of the invoice without tax. Total of InvoiceItemGroup/ItemEntry/ItemSum elements.	Decimal4Fraction DigitsType	NO	
<b>PenaltySum</b>	Amount of the penalty.	Decimal4Fraction DigitsType	NO	

<b>Addition</b>	Describes discounts and charges. See AdditionRecord for details [on page 25].	AdditionRecord	NO	0-n
<b>Rounding</b>	Invoice total rounding.	Decimal4Fraction DigitsType	NO	
<b>VAT</b>	Describes value-added tax. See VATRecord for details [on page 31]. Invoice must have as many VAT blocks as there are different VATRate values. Value is equal to InvoiceItemGroup/ItemEntry/VAT amounts based on VAT rates.	VATRecord	NO	0-n
<b>TotalVATSum</b>	Total of all VAT sums.	Decimal2Fraction DigitsType	NO	
<b>TotalSum</b>	Invoice total sum.	Decimal2Fraction DigitsType	YES	
<b>TotalToPay</b>	Amount to be paid. Credit invoice must have 0.00 – negative amount does not correspond to the Estonian legislation.	Decimal2Fraction DigitsType	NO	
<b>Currency</b>	Three-character currency code as specified in ISO 4217.	CurrencyType	NO	
<b>Accounting</b>	Accounting element describes information needed to automate accounting transactions. See AccountingRecord for details [on page 24].	AccountingRecord	NO	
<b>Extension</b>	Describes additional information elements. See ExtensionRecord for details [on page 30].	ExtensionRecord	NO	0-n

## 2.8. InvoiceItem

InvoiceItem contains information about Invoice rows: purchases and consumption data.

Structure:	Example:
	<pre> &lt;InvoiceItem&gt;   &lt;InvoiceTotalGroup groupId="Summary"&gt;     &lt;ItemEntry&gt;       ...     &lt;/ItemEntry&gt;     &lt;GroupEntry&gt;       ...     &lt;/GroupEntry&gt;   &lt;/InvoiceTotalGroup&gt;   &lt;InvoiceItemGroup groupId="Pens"&gt;     &lt;ItemEntry&gt;       ...     &lt;/ItemEntry&gt;     &lt;GroupEntry&gt;       ...     &lt;/GroupEntry&gt;   &lt;/InvoiceItemGroup&gt;   &lt;InvoiceItemGroup groupId="Paper"&gt;     &lt;ItemEntry&gt;       ...     &lt;/ItemEntry&gt;     &lt;ItemEntry&gt;       ...     &lt;/ItemEntry&gt;     &lt;ItemEntry&gt;       ...     &lt;/ItemEntry&gt;     &lt;GroupEntry&gt;       ...     &lt;/GroupEntry&gt;   &lt;/InvoiceItemGroup&gt;   &lt;InvoiceItemTotalGroup&gt;     &lt;InvoiceItemTotalDescription&gt;       ...     &lt;/InvoiceItemTotalDescription&gt;     &lt;InvoiceItemTotalSum&gt;       ...     &lt;/InvoiceItemTotalSum&gt;     &lt;Addition&gt;       ...     &lt;/Addition&gt;     &lt;VAT&gt;       ...     &lt;/VAT&gt;     &lt;InvoiceItemTotal&gt;       ...     &lt;/InvoiceItemTotal&gt;   &lt;/InvoiceItemTotalGroup&gt; &lt;/InvoiceItem&gt; </pre>

### Description:

Tag	Description	Type / Value list	Mandatory	Notes
<b>InvoiceTotalGroup</b>	Group of invoice items' totals (by items).		NO	
<b>groupId</b>	ID of the invoice rows group.	ShortTextType	NO	Attribute
<b>ItemEntry</b>	Describes one specific invoice row entry [on page 16].		NO	0-n
<b>GroupEntry</b>	Describes group total [on page 18].		NO	
<b>InvoiceItemGroup</b>	The main group on invoice rows. Group of invoice items or invoice rows.		YES	1-n
<b>groupId</b>	ID of the invoice rows group.	ShortTextType	NO	Attribute
<b>ItemEntry</b>	Describes one specific invoice row entry [on page 16].		YES	1-n
<b>GroupEntry</b>	Describes group total [on page 18].		NO	
<b>InvoiceItemTotalGroup</b>	Total of all of invoice items' totals.		NO	
<b>InvoiceItemTotalDescription</b>	Description of total.	NormalTextType	NO	

<b>Extension</b>	Describes additional elements that are needed to present in this section. See ExtensionRecord for details [on page 30].	ExtensionRecord	NO	0-n
<b>Accounting</b>	Accounting element describes information needed to automate accounting transactions. See AccountingRecord for details [on page 24].	AccountingRecord	NO	
<b>InvoiceItemTotalAmount</b>	The Total amount of items.	Decimal4Fraction DigitsType	NO	
<b>InvoiceItemTotalSum</b>	Total amount of products/services without taxes.	Decimal4Fraction DigitsType	NO	
<b>Addition</b>	Describes discounts and charges. See AdditionRecord for details [on page 25].	AdditionRecord	NO	0-n
<b>VAT</b>	Describes value-added tax. See VATRecord for details. [on page 31].	VATRecord	NO	
<b>InvoiceItemTotal</b>	Total amount of products/services.	Decimal4Fraction DigitsType	NO	

## 2.8.1. ItemEntry

ItemEntry element describes detailed info about one specific invoice row.

Structure:	Example:
	<pre> &lt;ItemEntry&gt;   &lt;RowNo&gt;1&lt;/RowNo&gt;   &lt;SerialNumber&gt;A74875547751124&lt;/SerialNumber&gt;   &lt;SellerProductId&gt;alklarsenxo07&lt;/SellerProductId&gt;   &lt;BuyerProductId&gt;nxo07&lt;/BuyerProductId&gt;   &lt;TaricCode&gt;CODE123456&lt;/TaricCode&gt;   &lt;Accounting&gt;     ...   &lt;/Accounting&gt;   &lt;CustomerRef&gt;Tellimus 457&lt;/CustomerRef&gt;   &lt;Description&gt;Korvpallid&lt;/Description&gt;   &lt;EAN&gt;3272513030707&lt;/EAN&gt;   &lt;InitialReading&gt;0&lt;/InitialReading&gt;   &lt;FinalReading&gt;2&lt;/FinalReading&gt;   &lt;ItemReserve extensionId="Shipment"&gt;     &lt;InformationName&gt;Partii&lt;/InformationName&gt;     &lt;InformationContent&gt;L5870&lt;/InformationContent&gt;   &lt;/ItemReserve&gt;   &lt;ItemDetailInfo&gt;     &lt;ItemUnit&gt;tk&lt;/ItemUnit&gt;     &lt;ItemAmount&gt;2&lt;/ItemAmount&gt;     &lt;ItemPrice&gt;467.36&lt;/ItemPrice&gt;   &lt;/ItemDetailInfo&gt;   &lt;ItemSum&gt;934.72&lt;/ItemSum&gt;   &lt;Addition addCode="DSC"&gt;     &lt;AddContent&gt;Soodustus 10%&lt;/AddContent&gt;     &lt;AddRate&gt;-10&lt;/AddRate&gt;     &lt;AddSum&gt;-93.472&lt;/AddSum&gt;   &lt;/Addition&gt;   &lt;VAT&gt;     &lt;SumBeforeVAT&gt;841.248&lt;/SumBeforeVAT&gt;     &lt;VATRate&gt;20&lt;/VATRate&gt;     &lt;VATSum&gt;168.24&lt;/VATSum&gt;     &lt;Currency&gt;EUR&lt;/Currency&gt;   &lt;/VAT&gt;   &lt;ItemTotal&gt;1009.49&lt;/ItemTotal&gt; &lt;/ItemEntry&gt; </pre>

### Description:

Tag	Description	Type / Value list	Mandatory	Notes
RowNo	Row number of the product/service.	NormalTextType	NO	
SerialNumber	Serial number of the product.	ShortTextType	NO	
SellerProductId	Item/product ID code in seller's system.	ShortTextType	NO	
BuyerProductId	Item/product ID code in buyer's system.	ShortTextType	NO	
TaricCode	TARIC code. See EncodingType for details [on page 34].	EncodingType	NO	
Accounting	Describes information needed to automate accounting transactions. See AccountingRecord for details [on page 24].	AccountingRecord	NO	
CustomerRef	Reference related to a specific product/service described in this row. Reference to order.	NormalTextType	NO	
Description	Product/service/article name or description.	LongTextSingleType	YES	
EAN	International Article Number (Bar-code number).	NormalTextType	NO	
InitialReading	Related to the periodical invoicing. Situation in the beginning of the period. For example water consumption.	ShortTextType	NO	
FinalReading	Related to the periodical invoicing. Situation at the end of the period. For example water consumption.	ShortTextType	NO	



<b>ItemReserve</b>	Describes additional information elements. See ExtensionRecord for details [on page 30].	ExtensionRecord	NO	0-n
<b>ItemDetailInfo</b>	Detailed information of products/services.		NO	0-n
<b>ItemUnit</b>	Unit (e.g: h, kg, l, kWh).	ShortTextType	NO	
<b>ItemAmount</b>	Amount of the products /services.	Decimal4Fraction DigitsType	NO	
<b>ItemPrice</b>	Price of one product or service (without taxes).	Decimal4Fraction DigitsType	NO	
<b>ItemSum</b>	Total amount without taxes and discount.	Decimal4Fraction DigitsType	NO	
<b>Addition</b>	Describes discounts and charges. See AdditionRecord for details [on page 25].	AdditionRecord	NO	0-n
<b>VAT</b>	Describes value-added tax. See VATRecord for details [on page 31].	VATRecord	NO	
<b>ItemTotal</b>	Total amount of products/services row (with taxes).	Decimal4Fraction DigitsType	NO	

## 2.8.2. GroupEntry

GroupEntry element sums different item rows into one logical group.

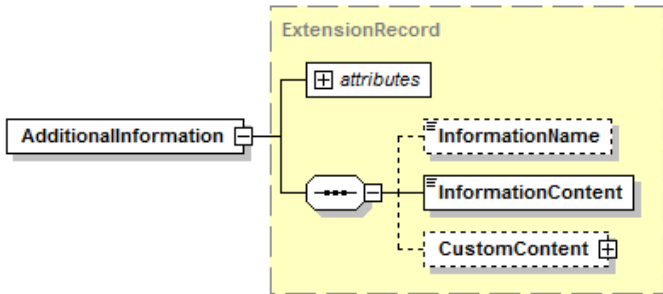
Structure:	Example:
	<pre> &lt;GroupEntry&gt;   &lt;GroupDescription&gt;Paber&lt;/GroupDescription&gt;   &lt;Extension extensionId=" " &gt;     ...   &lt;/Extension&gt;   &lt;Accounting&gt;     ...   &lt;/Accounting&gt;   &lt;GroupAmount&gt;4.5&lt;/GroupAmount&gt;   &lt;GroupSum&gt;6355.8667&lt;/GroupSum&gt;   &lt;Addition addCode="DSC"&gt;     &lt;AddContent&gt;Allahindlus&lt;/AddContent&gt;     &lt;AddRate&gt;-40&lt;/AddRate&gt;     &lt;AddSum&gt;-2542.3467&lt;/AddSum&gt;   &lt;/Addition&gt;   &lt;VAT&gt;     &lt;SumBeforeVAT&gt;3813.52&lt;/SumBeforeVAT&gt;     &lt;VATRate&gt;20&lt;/VATRate&gt;     &lt;VATSum&gt;762.71&lt;/VATSum&gt;     &lt;Currency&gt;EUR&lt;/Currency&gt;   &lt;/VAT&gt;   &lt;GroupTotal&gt;4576.22&lt;/GroupTotal&gt; &lt;/GroupEntry&gt; </pre>

### Description:

Tag	Description	Type / Value list	Mandatory	Notes
GroupDescription	Free text describing the group.	NormalTextType	NO	
Extension	Additional information elements. See ExtensionRecord for details [on page 30].	ExtensionRecord	NO	0-n
Accounting	Describes information needed to automate accounting transactions. See AccountingRecord for details [on page 24].	AccountingRecord	NO	
GroupAmount	Total quantity of items described in the rows in this group. (Sum of ItemAmount elements).	Decimal4FractionDigits Type	NO	
GroupSum	Total sum of items described in the rows in this group (sum of ItemSum elements).	Decimal4FractionDigits Type	NO	
Addition	Describes discounts and charges. See AdditionRecord for details [on page 25].	AdditionRecord	NO	0-n
VAT	Describes value-added tax. See VATRecord for details [on page 31].	VATRecord	NO	
GroupTotal	Total amount of items described in the rows of this group.	Decimal4FractionDigits Type	NO	

## 2.9. AdditionalInformation

AdditionalInformation element describes additional information on the invoice. For example information related to marketing messages and service terms.

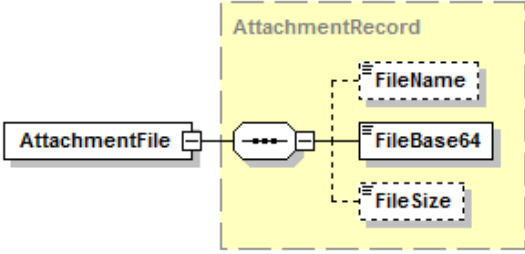
Structure:	Example:
 <p>The diagram illustrates the structure of the <b>AdditionalInformation</b> element. It is composed of an <b>ExtensionRecord</b> element, which contains an <b>attributes</b> element, an <b>InformationName</b> element, an <b>InformationContent</b> element, and a <b>CustomContent</b> element.</p>	<pre data-bbox="1034 459 1404 813">&lt;AdditionalInformation id="Note"&gt;   &lt;InformationName&gt;     Märkus   &lt;/InformationName&gt;   &lt;InformationContent&gt;     Arve tasumisel palume     maksekorraldusele kindlasti     märkida arve number.   &lt;/InformationContent&gt; &lt;/AdditionalInformation&gt;</pre>

### Description:

Tag	Description	Type / Value list	Mandatory	Notes
<b>AdditionalInformation</b>	Additional information which is shown on the invoice. See ExtensionRecord for details [on page 30].	ExtensionRecord	NO	

## 2.10. AttachmentFile

AttachmentFile element describes invoice's attachment (PDF file) – encoded in the form of XML.

Struktuur:	Näide:
 <pre> graph LR     AttachmentFile[AttachmentFile] --- AttachmentRecord[AttachmentRecord]     AttachmentRecord --- FileName[FileName]     AttachmentRecord --- FileBase64[FileBase64]     AttachmentRecord --- FileSize[File Size]   </pre>	<pre> &lt;AttachmentFile&gt;   &lt;FileName&gt;&lt;/FileName&gt;   &lt;FileBase64&gt;&lt;/FileBase64&gt;   &lt;FileSize&gt;&lt;/FileSize&gt; &lt;/AttachmentFile&gt;   </pre>

### Kirjeldus:

Element	Kirjeldus	Tüüp/ väärtus	Kohustuslik	Märkused
AttachmentFile	Describes elements of the attachment added to the document (picture in PDF).	AttachmentRecord	EI	

## 2.11. PaymentInfo

PaymentInfo element describes the information used for generating payment order form from the invoice.

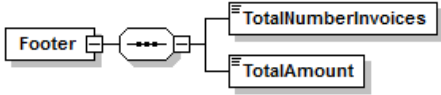
Structure:	Example:
	<pre> &lt;PaymentInfo&gt;   &lt;Currency&gt;EUR&lt;/Currency&gt;   &lt;PaymentDescription&gt;Arve nr 340925 tasumine &lt;/PaymentDescription&gt;   &lt;PaymentRefId&gt;30253234017&lt;/PaymentRefId&gt;   &lt;Payable&gt;YES&lt;/Payable&gt;   &lt;PayDueDate&gt;2009-12-15&lt;/PayDueDate&gt;   &lt;PaymentTotalSum&gt;5925.21&lt;/PaymentTotalSum&gt;   &lt;PayerName&gt;TESTOSTJA AS&lt;/PayerName&gt;   &lt;PaymentId&gt;340925&lt;/PaymentId&gt;   &lt;PayToAccount&gt;10002028538006&lt;/PayToAccount&gt;   &lt;PayToName&gt;TESTMÜÜJA AS&lt;/PayToName&gt;   &lt;PayToBIC&gt;EEE111&lt;/PayToBIC&gt;   &lt;DirectDebitPayeeContractNumber&gt;61 &lt;/DirectDebitPayeeContractNumber&gt;   &lt;DirectDebitPayerNumber&gt;30253234017 &lt;/DirectDebitPayerNumber&gt; &lt;/PaymentInfo&gt; </pre>

### Description:

Tag	Description	Type / Value list	Mandatory	Notes
<b>Currency</b>	Three-character currency code as specified in ISO 4217.	CurrencyType	YES	
<b>PaymentDescription</b>	Description of the payment.	PaymentDescriptionType		At least ref.no or description must be filled.
<b>PaymentRefId</b>	Payment reference number.	ReferenceType		
<b>Payable</b>	Whether this bill needs to be paid or not. YES – invoice needs to be paid (PayDueDate is mandatory). NO – invoice does not need payment (PayDueDate is optional).	YesNoType	YES	
<b>PayDueDate</b>	Payment due date.	DateType		
<b>PaymentTotalSum</b>	Total amount of the payment.	Decimal2FractionDigitsType	YES	
<b>PayerName</b>	Name of the payer.	NormalTextType	YES	
<b>PaymentId</b>	Invoice number.	NormalTextType	YES	
<b>PayToAccount</b>	The beneficiary's account number.	AccountType	YES	
<b>PayToName</b>	The beneficiary's name.	NormalTextType	YES	
<b>PayToBIC</b>	The beneficiary's bank's BIC code.	BICType	NO	
<b>DirectDebitPayeeContractNumber</b>	Direct debit contract number between bank and receiver of the payment.	ShortTextType	NO	
<b>DirectDebitPayerNumber</b>	Payer identification in direct debit contract (reference number, client number, etc.).	ReferenceType	NO	

## 2.12. Footer

Footer element shows the total number of the invoices and the total sum of all the invoices in a file.

Structure:	Example:
	<pre>&lt;Footer&gt;   &lt;TotalNumberInvoices&gt;1&lt;/TotalNumberInvoices&gt;   &lt;TotalAmount&gt;29768.04&lt;/TotalAmount&gt; &lt;/Footer&gt;</pre>

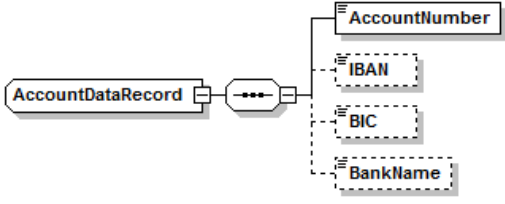
### Description:

Tag	Description	Type / Value list	Mandatory	Notes
TotalNumberInvoices	Number of invoices in the file. Count of Invoice elements in the file. Used for error detection.	xs:positiveInteger	YES	
TotalAmount	Sum of PaymentTotalSum elements of all the invoices in the file. Different currencies are not taken into account. Used for error detection.	Decimal2FractionDigitsType	YES	

## 2.13. Complex Type Definitions

### 2.13.1. AccountDataRecord

AccountDataRecord defines the elements used to describe bank account information.

Structure:	Example:
	<pre> &lt;AccountInfo&gt;   &lt;AccountNumber&gt;10002028538005 &lt;/AccountNumber&gt;   &lt;IBAN&gt;EE241010002028538005&lt;/IBAN&gt;   &lt;BIC&gt;EEUHEE2X&lt;/BIC&gt;   &lt;BankName&gt;SEB&lt;/BankName&gt; &lt;/AccountInfo&gt; </pre>

#### Description:

Tag	Description	Type / Value list	Mandatory	Notes
AccountNumber	Account number in local banking system.	AccountType	YES	
IBAN	International Banking Account Number.	AccountType	NO	
BIC	Bank identification code (SWIFT code).	BICType	NO	
BankName	The name of the bank.	NormalTextType	NO	

## 2.13.2. AccountingRecord

AccountingRecord describes information needed to automate accounting transactions. The vendor and the buyer can agree on information needed to automate invoice (row) processing in buyers accounting system.

Structure:	Example:
<pre> classDiagram     class AccountingRecord {         JournalEntry 1..∞         Description         PartnerCode         BusinessCode         SourceCode         CashFlowCode         ClassifierCode     }     </pre>	<pre> &lt;Accounting&gt;   &lt;Description&gt;     Elektriarve nr 345 tasumine   &lt;/Description&gt;   &lt;JournalEntry&gt;     &lt;GeneralLedger&gt;4106&lt;/GeneralLedger&gt;     &lt;GeneralLedgerDetail&gt;     &lt;/GeneralLedgerDetail&gt;     &lt;CostObjective&gt;&lt;/CostObjective&gt;     &lt;Sum&gt;5000&lt;/Sum&gt;     &lt;VatSum&gt;900&lt;/VatSum&gt;     &lt;VatRate&gt;20&lt;/VatRate&gt;   &lt;/JournalEntry&gt;   &lt;PartnerCode&gt;&lt;/PartnerCode&gt;   &lt;BusinessCode&gt;&lt;/BusinessCode&gt;   &lt;SourceCode&gt;&lt;/SourceCode&gt;   &lt;CashFlowCode&gt;&lt;/CashFlowCode&gt;   &lt;ClassifierCode&gt;&lt;/ClassifierCode&gt; &lt;/Accounting&gt;     </pre>

### Description:

Tag	Description	Type / Value list	Mandatory	Notes
<b>Description</b>	Description of the journal entry.	NormalTextType	NO	
<b>JournalEntry</b>	Describes one journal entry.		YES	1-n
<b>GeneralLedger</b>	General Ledger number (conforming to the short chart of accounts).	ShortTextType	NO	
<b>GeneralLedgerDetail</b>	General Ledger number (conforming to detailed chart of accounts).	ShortTextType	NO	
<b>CostObjective</b>	Cost centre/dimension identifier (optional information, if the vendor can define the dimension, which can be a cost centre, profit centre, project code, identifier of a person, etc).	ShortTextType	NO	
<b>Sum</b>	Shows the amount which will be credited/debited to the ledger account. Positive amount – debit. Negative amount – credit.	Decimal4FractionDigits Type	NO	
<b>VatSum</b>	Value added tax (0 if none).	Decimal4FractionDigits Type	NO	
<b>VatRate</b>	Value added tax rate.	Decimal2FractionDigits Type	NO	
<b>PartnerCode</b>	The code of the partner. See EncodingType for details [on page 34].	EncodingType	NO	
<b>BusinessCode</b>	The code of the business area.	EncodingType	NO	
<b>SourceCode</b>	The code of the source.	EncodingType	NO	
<b>CashFlowCode</b>	The code of the cash flow.	EncodingType	NO	
<b>ClassifierCode</b>	The classifier of the state's accounting.	NormalTextType	NO	



### 2.13.3. AdditionRecord

AdditionRecord is used to describe charges and discounts.

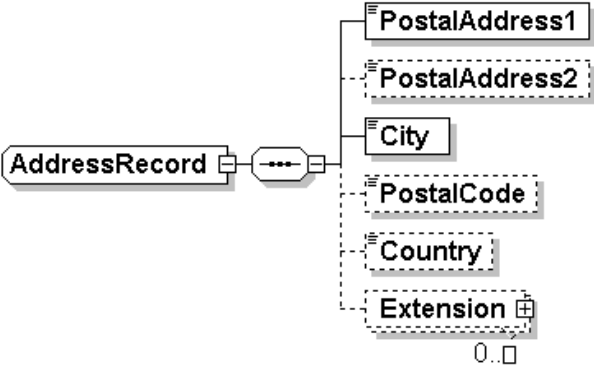
Structure:	Example:
<pre> classDiagram     class AdditionRecord     class AddContent     class AddRate     class AddSum     AdditionRecord "1" -- "*" AddContent     AdditionRecord "1" -- "*" AddRate     AdditionRecord "1" -- "*" AddSum     </pre>	<pre> &lt;Addition addCode="DSC"&gt;   &lt;AddContent&gt;Püsikliendi soodustus&lt;/AddContent&gt;   &lt;AddRate&gt;-5&lt;/AddRate&gt;   &lt;AddSum&gt;-6.3878&lt;/AddSum&gt; &lt;/Addition&gt; </pre>

#### Description:

Tag	Description	Type / Value list	Mandatory	Notes
<code>addCode</code>	DSC – discount. CHR – charge.	xs:NMTOKEN DSC / CHR	YES	Attribute
<code>AddContent</code>	Name of the charge/discount (e.g: Customer loyalty discount).	NormalTextType	YES	
<code>AddRate</code>	Rate of the charge/discount (in percent).	Decimal2FractionDigitsType	NO	
<code>AddSum</code>	Amount of the charge/discount.	Decimal4FractionDigitsType	NO	

## 2.13.4. AddressRecord

AddressRecord defines the elements used to describe the address.

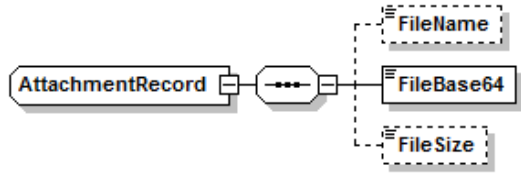
Structure:	Example:
	<pre data-bbox="948 376 1430 813"> &lt;MailAddress&gt;   &lt;PostalAddress1&gt;Saikla&lt;/PostalAddress1&gt;   &lt;PostalAddress2&gt;     Orissaare postkontor   &lt;/PostalAddress2&gt;   &lt;City&gt;Saaremaa&lt;/City&gt;   &lt;PostalCode&gt;94601&lt;/PostalCode&gt;   &lt;Country&gt;Eesti&lt;/Country&gt;   &lt;Extension id="RoomNumber"&gt;     &lt;InformationName&gt;       Tuba nr     &lt;/InformationName&gt;     &lt;InformationContent&gt;       17     &lt;/InformationContent&gt;   &lt;/Extension&gt; &lt;/MailAddress&gt; </pre>

### Description:

Tag	Description	Type / Value list	Mandatory	Notes
<b>PostalAddress1</b>	Street, House, Apartment.	NormalTextType	YES	
<b>PostalAddress2</b>	Village, Postal office, etc.	NormalTextType	NO	
<b>City</b>	City or County.	NormalTextType	YES	
<b>PostalCode</b>	Postal code.	xs:string (Max: 10)	NO	
<b>Country</b>	Country.	NormalTextType	NO	
<b>Extension</b>	Describes additional information elements. See ExtensionRecord for details [on page 30].	ExtensionRecord	NO	0-n

## 2.13.5. AttachmentRecord

AttachmentRecord defines the elements used to describe the PDF file in the attachment.

Structure:	Example:
 <pre> graph LR     AttachmentRecord[AttachmentRecord] --- FileName[FileName]     AttachmentRecord --- FileBase64[FileBase64]     AttachmentRecord --- FileSize[File Size] </pre>	<pre> &lt;FileName&gt;&lt;/FileName&gt; &lt;FileBase64&gt;&lt;/FileBase64&gt; &lt;FileSize&gt;&lt;/FileSize&gt; </pre>

### Description:

Element	Kirjeldus	Tüüp/ väärtus	Kohustuslik	Märkused
FileName	Name of the attached file.	NormalTextType	NO	
FileBase64	Attachment in BASE64 coding.	xs:base64Binary	YES	
FileSize	Attachment size in bytes.	xs:positiveInteger	NO	

## 2.13.6. BillPartyRecord

BillPartyRecord defines different parties involved with the invoice (the seller and the buyer, the recipient of the invoice and the recipient of the products/services) and also the payer of the invoice.

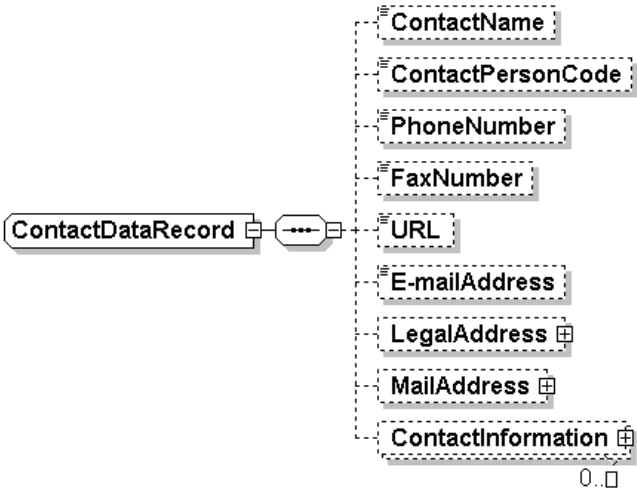
Structure:	Example:
	<pre> &lt;SellerParty&gt;   &lt;GLN&gt;1234567891234&lt;/GLN&gt;   &lt;TransactionPartnerCode&gt;111111   &lt;/TransactionPartnerCode&gt;   &lt;UniqueCode&gt;348149&lt;/UniqueCode&gt;   &lt;Name&gt;TESTMÜÜJA AS&lt;/Name&gt;   &lt;Depld&gt;Sales dept.&lt;/Depld&gt;   &lt;RegNumber&gt;6310130&lt;/RegNumber&gt;   &lt;VATRegNnumber&gt;EE100705445   &lt;/VATRegNumber&gt;   &lt;ContactData&gt;     ...   &lt;/ContactData&gt;   &lt;AccountInfo&gt;     ...   &lt;/AccountInfo&gt;   &lt;Extension id="LicenceNumber"&gt;     &lt;InformationName&gt;       Litsents     &lt;/InformationName&gt;     &lt;InformationContent&gt;       MAM118045A     &lt;/InformationContent&gt;   &lt;/Extension&gt; &lt;/SellerParty&gt; </pre>

### Description:

Tag	Description	Type / Value list	Mandatory	Notes
GLN	Party's GLN-code.	GLNType	NO	
UniqueCode	Unique code of the party (e.g: client number).	ShortTextType	NO	
Name	Name of the party of the invoice.	NormalTextType	YES	
Depld	Department identifier (ex: sales).	NormalTextType	NO	
RegNumber	Registration number of the party.	RegType	NO	
VATRegNumber	VAT registration number of the party.	RegType	NO	
ContactData	Contact information of the party (phone number, e-mail, address). See ContactDataRecord for details [on page 29].	ContactDataRecord	NO	
AccountInfo	Describes the accounts of the party. See AccountDataRecord for details [on page 23].	AccountDataRecord	NO	0-n
Extension	Describes additional information elements. See ExtensionRecord for details [on page 30].	ExtensionRecord	NO	0-n

## 2.13.7. ContactDataRecord

ContactDataRecord defines the elements used to describe the sender or the receiver of the invoice.

Structure:	Example:
 <pre> classDiagram     class ContactDataRecord     class ContactName     class ContactPersonCode     class PhoneNumber     class FaxNumber     class URL     class E-mailAddress     class LegalAddress     class MailAddress     class ContactInformation      ContactDataRecord -- ContactName     ContactDataRecord -- ContactPersonCode     ContactDataRecord -- PhoneNumber     ContactDataRecord -- FaxNumber     ContactDataRecord -- URL     ContactDataRecord -- E-mailAddress     ContactDataRecord -- LegalAddress     ContactDataRecord -- MailAddress     ContactDataRecord -- ContactInformation     </pre>	<pre> &lt;ContactData&gt;   &lt;ContactName&gt;Kati Karu&lt;/ContactName&gt;   &lt;ContactPersonCode&gt;47606140231   &lt;/ContactPersonCode&gt;   &lt;PhoneNumber&gt;6655501&lt;/PhoneNumber&gt;   &lt;FaxNumber&gt;6655104&lt;/FaxNumber&gt;   &lt;URL&gt;www.test.ee&lt;/URL&gt;   &lt;EmailAddress&gt;     info@testmyyja.ee   &lt;/EmailAddress&gt;   &lt;LegalAddress&gt;     ...   &lt;/LegalAddress&gt;   &lt;MailAddress&gt;     ...   &lt;/MailAddress&gt;   &lt;ContactInformation id="AgentName"&gt;     &lt;InformationName&gt;       Agendi nimi     &lt;/InformationName&gt;     &lt;InformationContent&gt;       Tiiu Tamm     &lt;/InformationContent&gt;   &lt;/ContactInformation&gt; &lt;/ContactData&gt; </pre>

### Description:

Tag	Description	Type / Value list	Mandatory	Notes
<a href="#">ContactName</a>	Name of the contact person.	NormalTextType	NO	
<a href="#">ContactPersonCode</a>	Personal ID-code of the contact person.	RegType	NO	
<a href="#">PhoneNumber</a>	Contact phone.	NormalTextType	NO	
<a href="#">FaxNumber</a>	Fax number.	NormalTextType	NO	
<a href="#">URL</a>	Web address.	NormalTextType	NO	
<a href="#">EmailAddress</a>	E-mail address.	xs:string pattern: .+@.+	NO	
<a href="#">LegalAddress</a>	Describes the legal address of the party. See AddressRecord for details [on page 26].	AddressRecord	NO	
<a href="#">MailAddress</a>	Describes the postal address of the party. See AddressRecord for details [on page 26].	AddressRecord	NO	
<a href="#">ContactInformation</a>	Describes additional elements that are needed in this section. See ExtensionRecord for details [on page 30].	ExtensionRecord	NO	0-n

## 2.13.8. *ExtensionRecord*

ExtensionRecord type allows presentation of additional information.

Structure:	Example:
<pre> classDiagram     class ExtensionRecord     class InformationName     class InformationContent     class CustomContent     ExtensionRecord .. InformationName     ExtensionRecord -- InformationContent     InformationContent .. CustomContent     </pre>	<pre> &lt;Extension extensionId="LicenceNumber"&gt;   &lt;InformationName&gt;     Litsents   &lt;/InformationName&gt;   &lt;InformationContent&gt;     MAM118045A   &lt;/InformationContent&gt; &lt;/Extension&gt;     </pre>

### Description:

Tag	Description	Type / Value list	Mandatory	Notes
<b>extensionId</b>	The identification code of the extension element. When defining values to this element it is recommended to follow XML naming conventions.	ShortTextType	NO	Attribute
<b>InformationName</b>	Name of the presented information.	NormalTextType	NO	
<b>InformationContent</b>	Information.	LongType	YES	
<b>CustomContent</b>	CustomContent allows to use XML <any> element. The <any> element enables us to extend the XML document with elements not specified by the schema.		NO	

## 2.13.9. SellerPartyRecord

SellerPartyRecord defines SellerParty involved with the invoice. Differs from other parties by the mandatory register code.

Structure:	Example:
	<pre> &lt;SellerParty&gt;   &lt;GLN&gt;1234567891234&lt;/GLN&gt;   &lt;TransactionPartnerCode&gt;111111 &lt;/TransactionPartnerCode&gt;   &lt;UniqueCode&gt;348149&lt;/UniqueCode&gt;   &lt;Name&gt;TESTMÜÜJA AS&lt;/Name&gt;   &lt;Depld&gt;Sales dept.&lt;/Depld&gt;   &lt;RegNumber&gt;6310130&lt;/RegNumber&gt;   &lt;VATRegNumber&gt;EE100705445 &lt;/VATRegNumber&gt;   &lt;ContactData&gt;     ...   &lt;/ContactData&gt;   &lt;AccountInfo&gt;     ...   &lt;/AccountInfo&gt;   &lt;Extension id="LicenceNumber"&gt;     &lt;InformationName&gt;       Litsents     &lt;/InformationName&gt;     &lt;InformationContent&gt;       MAM118045A     &lt;/InformationContent&gt;   &lt;/Extension&gt; &lt;/SellerParty&gt; </pre>

### Description:

Tag	Description	Type / Value list	Mandatory	Notes
<b>GLN</b>	Party's GLN-code.	GLNType	NO	
<b>TransactionPartnerCode</b>	Transaction partner code issued by Estonian government.	PartnerCodeType	NO	
<b>UniqueCode</b>	Unique code of the party (e.g: client number).	ShortTextType	NO	
<b>Name</b>	Name of the party of the invoice.	NormalTextType	YES	
<b>Depld</b>	Department identifier (e.g: sales).	NormalTextType	NO	
<b>RegNumber</b>	Registration number of the party.	RegType	YES	
<b>VATRegNumber</b>	VAT registration number of the party.	RegType	NO	
<b>ContactData</b>	Contact information of the party (phone number, e-mail, address). See ContactDataRecord for details [on page 29].	ContactDataRecord	NO	
<b>AccountInfo</b>	Describes the accounts of the party. See AccountDataRecord for details [on page 23].	AccountDataRecord	NO	0-n
<b>Extension</b>	Describes additional information elements. See ExtensionRecord for details [on page 30].	ExtensionRecord	NO	0-n

## 2.13.10. VATRecord

This element is used to describe value-added tax.

Structure:	Example:
	<pre> &lt;VAT vatId="TAX"&gt;   &lt;SumBeforeVAT&gt;112.34&lt;/SumBeforeVAT&gt;   &lt;VATRate&gt;20&lt;/VATRate&gt;   &lt;VATSum&gt;22.47&lt;/VATSum&gt;   &lt;Currency&gt;EUR&lt;/Currency&gt;   &lt;SumAfterVAT&gt;134.81&lt;/SumAfterVAT&gt;   &lt;Reference extensionId="String"&gt;     &lt;InformationName&gt;String&lt;/InformationName&gt;     &lt;InformationContent&gt;String&lt;/InformationContent&gt;     &lt;CustomContent&gt;       &lt;any/&gt;     &lt;/CustomContent&gt;   &lt;/Reference&gt; &lt;/VAT&gt; </pre>

### Description:

Tag	Description	Type / Value list	Mandatory	Notes
<b>vatId</b>	Type of VAT. NOTTAX – not taxable. TAXEX – tax exception. TAX – taxable.	VatCodeType	NO	Attribute
<b>SumBeforeVAT</b>	Amount from which the VAT is calculated	Decimal4Fraction DigitsType	NO	
<b>VATRate</b>	VAT rate	Decimal2Fraction DigitsType	YES	
<b>VATSum</b>	VAT amount	Decimal4Fraction DigitsType	YES	
<b>Currency</b>	Three-character currency code as specified in ISO 4217.	CurrencyType	NO	
<b>SumAfterVAT</b>	Amount with VAT amount.	Decimal4Fraction DigitsType	NO	
<b>Reference</b>	Describes additional information elements. See ExtensionRecord for details [on page 30].	ExtensionRecord	NO	



## 2.14. Simple Type Definitions

### AccountType

type	<b>xs:string</b>		The string data type can contain characters, line feeds and tab characters.
restrictions	maxLength	35	Maximum number of characters is 35,
	pattern	([0-9 A-Z])*	Only numbers from 0 to 9 and upper case letters from A-Z are allowed.

### BICType

type	<b>xs:string</b>		The string data type can contain characters, line feeds and tab characters.
restrictions	maxLength	11	Maximum number of characters is 11.

### CurrencyType

type	<b>xs:string</b>		The string data type can contain characters, line feeds and tab characters.
restrictions	pattern	[A-Z][A-Z][A-Z]	e upper case letters from A to Z. Based on the standard ISO 4217.

### DateType

type	<b>xs:date</b>		The date data type is used to specify a date. The date is specified in the following form "CCYY-MM-DD" where:
			<ul style="list-style-type: none"> <li>• CC indicates the century,</li> <li>• YY indicates the year,</li> <li>• MM indicates the month,</li> <li>• DD indicates the day.</li> </ul>

### Decimal2FractionDigitsType

type	<b>xs:decimal</b>		The decimal data type is used to specify a numeric value. Examples: 999.50 or +999.54 or -999.52 or 0.
restrictions	fractionDigits	2	The maximum number of decimal digits you can specify is 2.

### Decimal4FractionDigitsType

type	<b>xs:decimal</b>		The decimal data type is used to specify a numeric value. Examples: 999.5854 or +999.5854 or -999.5217 or 0.
restrictions	fractionDigits	4	The maximum number of decimal digits you can specify is 4.

### EncodingType

type	<b>xs:string</b>		The string data type can contain characters, line feeds and tab characters.
restrictions	maxLength	10	Maximum number of characters is 10.

### GLNType

type	<b>xs:string</b>		The string data type can contain characters, line feeds and tab characters.
restrictions	length	13	Maximum number of characters is 13.
	pattern	\d+	Only integers are allowed..

### LanguageType

type	<b>xs:string</b>		The string data type can contain characters, line feeds and tab characters. Language-codes based on the standard ISO 639-1. 136 two-letter codes are used to identify the world's major languages. These codes are useful to international shorthand for indicating languages. For example: English is represented by "en".
restrictions	pattern	[a-z][a-z]	Two lower case letters from a to z.

### LongTextType

type	<b>xs:string</b>		The string data type can contain characters, line feeds and tab characters.
restrictions	maxLength	500	Maximum number of characters is 500.

**LongTextSingleType**

type	<b>xs:string</b>		The string data type can contain characters, line feeds and tab characters.
restrictions	minLength	1	Minimum number of characters is 1.
	maxLength	500	Maximum number of characters is 500.

**NormalTextType**

type	<b>xs:string</b>		The string data type can contain characters, line feeds and tab characters.
restrictions	maxLength	100	Maximum number of characters is 100.

**PartnerCodeType**

type	<b>xs:string</b>		The string data type can contain characters, line feeds and tab characters.
restrictions	length	6	Maximum number of characters is 6.
	pattern	([0-9 A-Z])*	Only numbers from 0 to 9 and upper case letters from A to Z are allowed.

**PaymentDescriptionType**

type	<b>xs:string</b>		The string data type can contain characters, line feeds and tab characters.
restrictions	maxLength	210	Maximum number of characters is 210.
	pattern	[&#x0020;-&#x00FF;&#x0160;&#x0161;&#x017D;&#x017E;]*	Allows using extended amount of characters.

**RegType**

type	<b>xs:string</b>		The string data type can contain characters, line feeds and tab characters.
restrictions	maxLength	15	Maximum number of characters is 15.

**ReferenceType**

type	<b>xs:string</b>		The string data type can contain characters, line feeds and tab characters.
restrictions	maxLength	20	Maximum number of characters is 20.
	pattern	([0-9])*	Only numbers from 0 to 9 allowed.

**ShortTextType**

type	<b>xs:string</b>		The string data type can contain characters, line feeds and tab characters.
restrictions	maxLength	20	Maximum number of characters is 20.

**VatCodeType**

type	<b>xs:NMTOKEN</b>		Field uses XMLNMTOKEN solution.
restrictions	pattern	NOTTAX	Not taxable.
	pattern	TAXEX	Tax exemption.
	pattern	TAX	Taxable.

**YesNoType**

type	<b>xs:NMTOKEN</b>		Field uses XMLNMTOKEN solution.
restrictions	pattern	YES	Allowed values are YES or NO.
	pattern	NO	

**Built-in data types**

xs:integer	The integer data type is used to specify a numeric value without a fractional component.
xs:positiveInteger	An integer containing only positive values (1, 2, ..).
xs:string	The string data type can contain characters, line feeds and tab characters.
xs:NMTOKEN	Field uses XMLNMTOKEN solution.

## 3. Sample files

### 3.1. Mandatory fields only

```

<?xml version="1.0" encoding="UTF-8"?>
<E_Invoice xsi:noNamespaceSchemaLocation="e-invoice_ver1.2.xsd" xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance">
  <Header>
    <Date>2013-12-01</Date>
    <FileId>1</FileId>
    <Version>1.2</Version>
  </Header>
  <Invoice sellerRegnumber="12345678" invoiceId="1234" regNumber="30101011234">
    <InvoiceParties>
      <SellerParty>
        <Name>TESTMÜÜJA AS</Name>
        <RegNumber>12345678</RegNumber>
      </SellerParty>
      <BuyerParty>
        <Name>TESTOSTJA AS</Name>
      </BuyerParty>
    </InvoiceParties>
    <InvoiceInformation>
      <Type type="DEB"/>
      <DocumentName>ARVE</DocumentName>
      <InvoiceNumber>1234</InvoiceNumber>
      <InvoiceDate>2013-12-01</InvoiceDate>
    </InvoiceInformation>
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      <TotalSum>1.20</TotalSum>
    </InvoiceSumGroup>
    <InvoiceItem>
      <InvoiceItemGroup>
        <ItemEntry>
          <Description>Ostetud teenus</Description>
        </ItemEntry>
      </InvoiceItemGroup>
    </InvoiceItem>
    <PaymentInfo>
      <Currency>EUR</Currency>
      <PaymentDescription>Arve number 1234</PaymentDescription>
      <Payable>NO</Payable>
      <PaymentTotalSum>1.20</PaymentTotalSum>
      <PayerName>TESTOSTJA AS</PayerName>
      <PaymentId>1234</PaymentId>
      <PayToAccount>EE909900123456789012</PayToAccount>
      <PayToName>TESTMÜÜJA AS</PayToName>
    </PaymentInfo>
  </Invoice>
  <Footer>
    <TotalNumberInvoices>1</TotalNumberInvoices>
    <TotalAmount>1.2</TotalAmount>
  </Footer>
</E_Invoice>

```

### 3.2. All fields

```

<?xml version="1.0" encoding="UTF-8"?>
<E_Invoice xsi:noNamespaceSchemaLocation="e-invoice_ver1.2.xsd" xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance">
  <Header>
    <Test>NO</Test>
    <Date>1967-08-13</Date>
    <FileId>ShortText</FileId>
    <ApplId>ShortText</ApplId>
    <Version>ShortText</Version>
    <SenderId>ShortText</SenderId>
    <ReceiverId>ShortText</ReceiverId>
    <ContractId>ShortText</ContractId>
    <PayeeAccountNumber/>
  </Header>
  <Invoice sellerRegnumber="RegType" presentment="NO" invoiceId="NormalText" languageId="aa"
  templateId="NormalText" channelId="aaaaaaaa" factoring="NO" regNumber="RegType" serviceId="ShortText"
  sellerContractId="NormalText" channelAddress="NormalText" invoiceGlobUniqId="NormalText">
    <InvoiceParties>
      <SellerParty>
        <GLN>0000000000000</GLN>
        <TransactionPartnerCode>000000</TransactionPartnerCode>
        <UniqueCode>ShortText</UniqueCode>
        <Name>NormalText</Name>
        <Depld>NormalText</Depld>
        <RegNumber>RegType</RegNumber>
        <VATRegNumber>RegType</VATRegNumber>
        <ContactData>
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          <ContactPersonCode>RegType</ContactPersonCode>
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          <FaxNumber>NormalText</FaxNumber>
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              <InformationContent>NormalText</InformationContent>
            </Extension>
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            <PostalAddress2>NormalText</PostalAddress2>
            <City>NormalText</City>
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```

```

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        <ContactInformation extensionId="ShortText">
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    </Addition>

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  <SumAfterVAT>1.1234</SumAfterVAT>
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    <InformationContent>NormalText</InformationContent>
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            <VatSum>1.1234</VatSum>
            <VatRate>1.12</VatRate>
        </JournalEntry>
        <PartnerCode>aaaaaaaa</PartnerCode>
        <BusinessCode>aaaaaaaa</BusinessCode>
        <SourceCode>aaaaaaaa</SourceCode>
        <CashFlowCode>aaaaaaaa</CashFlowCode>
        <ClassifierCode>NormalText</ClassifierCode>
    </Accounting>
    <GroupAmount>1.1234</GroupAmount>
    <GroupSum>1.1234</GroupSum>
    <Addition addCode="DSC">
        <AddContent>NormalText</AddContent>
        <AddRate>1.12</AddRate>
        <AddSum>1.1234</AddSum>
    </Addition>
    <VAT vatId="TAX">
        <SumBeforeVAT>1.1234</SumBeforeVAT>
        <VATRate>1.12</VATRate>
        <VATSum>1.1234</VATSum>
        <Currency>AAA</Currency>
        <SumAfterVAT>1.1234</SumAfterVAT>
        <Reference extensionId="ShortText">
            <InformationName>NormalText</InformationName>
            <InformationContent>NormalText</InformationContent>
        </Reference>
    </VAT>
    <GroupTotal>1.1234</GroupTotal>
</GroupEntry>
</InvoiceTotalGroup>
<InvoiceItemGroup groupId="ShortText">
    <ItemEntry>
        <RowNo>NormalText</RowNo>
        <SerialNumber>ShortText</SerialNumber>
        <SellerProductId>ShortText</SellerProductId>
        <BuyerProductId>ShortText</BuyerProductId>
        <TaricCode>aaaaaaaa</TaricCode>
        <Accounting>
            <Description>NormalText</Description>
            <JournalEntry>
                <GeneralLedger>ShortText</GeneralLedger>
                <GeneralLedgerDetail>ShortText</GeneralLedgerDetail>
                <CostObjective>ShortText</CostObjective>
                <Sum>1.1234</Sum>
                <VatSum>1.1234</VatSum>
                <VatRate>1.12</VatRate>
            </JournalEntry>
            <PartnerCode>aaaaaaaa</PartnerCode>
            <BusinessCode>aaaaaaaa</BusinessCode>
            <SourceCode>aaaaaaaa</SourceCode>
            <CashFlowCode>aaaaaaaa</CashFlowCode>
            <ClassifierCode>NormalText</ClassifierCode>
        </Accounting>
        <CustomerRef>NormalText</CustomerRef>
        <Description>a</Description>
        <EAN>NormalText</EAN>
        <InitialReading>ShortText</InitialReading>
    </ItemEntry>

```

```

<FinalReading>ShortText</FinalReading>
<ItemReserve extensionId="ShortText">
  <InformationName>NormalText</InformationName>
  <InformationContent>NormalText</InformationContent>
</ItemReserve>
<ItemDetailInfo>
  <ItemUnit>ShortText</ItemUnit>
  <ItemAmount>1.1234</ItemAmount>
  <ItemPrice>1.1234</ItemPrice>
</ItemDetailInfo>
<ItemSum>1.1234</ItemSum>
<Addition addCode="DSC">
  <AddContent>NormalText</AddContent>
  <AddRate>1.12</AddRate>
  <AddSum>1.1234</AddSum>
</Addition>
<VAT vatId="TAX">
  <SumBeforeVAT>1.1234</SumBeforeVAT>
  <VATRate>1.12</VATRate>
  <VATSum>1.1234</VATSum>
  <Currency>AAA</Currency>
  <SumAfterVAT>1.1234</SumAfterVAT>
  <Reference extensionId="ShortText">
    <InformationName>NormalText</InformationName>
    <InformationContent>NormalText</InformationContent>
  </Reference>
</VAT>
<ItemTotal>1.1234</ItemTotal>
</ItemEntry>
<GroupEntry>
  <GroupDescription>NormalText</GroupDescription>
  <Extension extensionId="ShortText">
    <InformationName>NormalText</InformationName>
    <InformationContent>NormalText</InformationContent>
  </Extension>
  <Accounting>
    <Description>NormalText</Description>
    <JournalEntry>
      <GeneralLedger>ShortText</GeneralLedger>
      <GeneralLedgerDetail>ShortText</GeneralLedgerDetail>
      <CostObjective>ShortText</CostObjective>
      <Sum>1.1234</Sum>
      <VatSum>1.1234</VatSum>
      <VatRate>1.12</VatRate>
    </JournalEntry>
    <PartnerCode>aaaaaaaa</PartnerCode>
    <BusinessCode>aaaaaaaa</BusinessCode>
    <SourceCode>aaaaaaaa</SourceCode>
    <CashFlowCode>aaaaaaaa</CashFlowCode>
    <ClassifierCode>NormalText</ClassifierCode>
  </Accounting>
  <GroupAmount>1.1234</GroupAmount>
  <GroupSum>1.1234</GroupSum>
  <Addition addCode="DSC">
    <AddContent>NormalText</AddContent>
    <AddRate>1.12</AddRate>
    <AddSum>1.1234</AddSum>
  </Addition>
  <VAT vatId="TAX">
    <SumBeforeVAT>1.1234</SumBeforeVAT>
    <VATRate>1.12</VATRate>
    <VATSum>1.1234</VATSum>
    <Currency>AAA</Currency>
    <SumAfterVAT>1.1234</SumAfterVAT>
    <Reference extensionId="ShortText">
      <InformationName>NormalText</InformationName>
      <InformationContent>NormalText</InformationContent>
    </Reference>
  </VAT>
  <GroupTotal>1.1234</GroupTotal>
</GroupEntry>
</InvoiceltemGroup>
<InvoiceltemTotalGroup>
  <InvoiceltemTotalDescription>NormalText</InvoiceltemTotalDescription>
  <Extension extensionId="ShortText">
    <InformationName>NormalText</InformationName>
    <InformationContent>NormalText</InformationContent>
  </Extension>
  <Accounting>
    <Description>NormalText</Description>
    <JournalEntry>
      <GeneralLedger>ShortText</GeneralLedger>

```

```

        <GeneralLedgerDetail>ShortText</GeneralLedgerDetail>
        <CostObjective>ShortText</CostObjective>
        <Sum>1.1234</Sum>
        <VatSum>1.1234</VatSum>
        <VatRate>1.12</VatRate>
    </JournalEntry>
    <PartnerCode>aaaaaaaa</PartnerCode>
    <BusinessCode>aaaaaaaa</BusinessCode>
    <SourceCode>aaaaaaaa</SourceCode>
    <CashFlowCode>aaaaaaaa</CashFlowCode>
    <ClassifierCode>NormalText</ClassifierCode>
</Accounting>
<InvoiceItemTotalAmount>1.1234</InvoiceItemTotalAmount>
<InvoiceItemTotalSum>1.1234</InvoiceItemTotalSum>
<Addition addCode="DSC">
    <AddContent>NormalText</AddContent>
    <AddRate>1.12</AddRate>
    <AddSum>1.1234</AddSum>
</Addition>
<VAT vatId="TAX">
    <SumBeforeVAT>1.1234</SumBeforeVAT>
    <VATRate>1.12</VATRate>
    <VATSum>1.1234</VATSum>
    <Currency>AAA</Currency>
    <SumAfterVAT>1.1234</SumAfterVAT>
    <Reference extensionId="ShortText">
        <InformationName>NormalText</InformationName>
        <InformationContent>NormalText</InformationContent>
    </Reference>
</VAT>
    <InvoiceItemTotal>1.1234</InvoiceItemTotal>
</InvoiceItemTotalGroup>
</InvoiceItem>
<AdditionalInformation extensionId="ShortText">
    <InformationName>NormalText</InformationName>
    <InformationContent>NormalText</InformationContent>
</AdditionalInformation>
<AttachmentFile>
    <FileName>NormalText</FileName>
    <FileBase64>UjBsR09EbGhjZ0dTRUxNQUFBUUNBRU1tQ1p0dU1GUXhEUzhi</FileBase64>
    <FileSize>2</FileSize>
</AttachmentFile>
<PaymentInfo>
    <Currency>AAA</Currency>
    <PaymentDescription/>
    <Payable>NO</Payable>
    <PayDueDate>1967-08-13</PayDueDate>
    <PaymentTotalSum>1.12</PaymentTotalSum>
    <PayerName>NormalText</PayerName>
    <PaymentId>NormalText</PaymentId>
    <PayToAccount/>
    <PayToName>NormalText</PayToName>
    <PayToBIC>aaaaaaaa</PayToBIC>
    <DirectDebitPayeeContractNumber>ShortText</DirectDebitPayeeContractNumber>
    <DirectDebitPayerNumber/>
</PaymentInfo>
</Invoice>
<Footer>
    <TotalNumberInvoices>1</TotalNumberInvoices>
    <TotalAmount>1.12</TotalAmount>
</Footer>
</E_Invoice>

```

## Appendix 1 - XML Schema

A Schema describes what one or more XML documents can look like, and defines:

- The elements the document contains, and the order in which they appear
- The element content, and element attributes if any

The purpose of a schema is to allow machine validation of document structure.

```
<?xml version="1.0" encoding="UTF-8"?>
<!-- Estonian e-invoice description -->
<!--
Schema version: 1.2
Schema date: 01.12.2013
License rules: no
-->
<xs:schema xmlns:xs="http://www.w3.org/2001/XMLSchema" elementFormDefault="qualified">
  <!-- ===== ROOT ELEMENT ===== -->
  <xs:element name="E_Invoice">
    <xs:annotation>
      <xs:documentation>root element</xs:documentation>
    </xs:annotation>
    <!-- ===== SCHEMA STRUCTURE ===== -->
    <xs:complexType>
      <xs:sequence>
        <!-- File's header information - version, date, id etc -->
        <xs:element ref="Header"/>
        <!-- Main element of the file - the invoice -->
        <xs:element ref="Invoice" maxOccurs="unbounded"/>
        <!-- Check elements to ensure a controll method for the file's completeness -->
        <xs:element ref="Footer"/>
      </xs:sequence>
    </xs:complexType>
  </xs:element>
  <!-- ===== FILE HEADER ===== -->
  <xs:element name="Header">
    <xs:complexType>
      <xs:sequence>
        <xs:element name="Test" type="YesNoType" minOccurs="0"/>
        <xs:element name="Date" type="DateType"/>
        <xs:element name="FileId" type="ShortTextType"/>
        <xs:element name="Appld" type="ShortTextType" minOccurs="0"/>
        <xs:element name="Version" type="ShortTextType"/>
        <xs:element name="SenderId" type="ShortTextType" minOccurs="0"/>
        <xs:element name="ReceiverId" type="ShortTextType" minOccurs="0"/>
        <xs:element name="ContractId" type="ShortTextType" minOccurs="0"/>
        <xs:element name="PayeeAccountNumber" type="AccountType" minOccurs="0"/>
      </xs:sequence>
    </xs:complexType>
  </xs:element>
  <!-- ===== STRUCTURE OF THE INVOICE ===== -->
  <xs:element name="Invoice">
    <xs:complexType>
      <xs:sequence>
        <xs:element ref="InvoiceParties"/>
        <xs:element ref="InvoiceInformation"/>
        <xs:element ref="InvoiceSumGroup" maxOccurs="2"/>
        <xs:element ref="InvoiceItem"/>
        <xs:element ref="AdditionalInformation" minOccurs="0" maxOccurs="unbounded"/>
        <xs:element ref="AttachmentFile" minOccurs="0"/>
        <xs:element ref="PaymentInfo"/>
      </xs:sequence>
      <xs:attribute name="invoiceId" type="NormalTextType" use="required"/>
      <xs:attribute name="serviceld" type="ShortTextType" use="optional"/>
      <xs:attribute name="regNumber" type="RegType" use="required"/>
      <xs:attribute name="channelId" type="EncodingType" use="optional"/>
      <xs:attribute name="channelAddress" type="NormalTextType" use="optional"/>
      <xs:attribute name="factoring" type="YesNoType" use="optional"/>
      <xs:attribute name="templated" type="NormalTextType" use="optional"/>
      <xs:attribute name="languageId" type="LanguageType" use="optional"/>
      <xs:attribute name="presentment" type="YesNoType" use="optional"/>
      <xs:attribute name="invoiceGlobUniqId" type="NormalTextType" use="optional"/>
      <xs:attribute name="sellerContractId" type="NormalTextType" use="optional"/>
      <xs:attribute name="sellerRegnumber" type="RegType" use="required"/>
    </xs:complexType>
  </xs:element>
  <!-- ===== INVOICE PARTIES ===== -->
  <xs:element name="InvoiceParties">
    <xs:complexType>
```

```

        <xs:sequence>
          <xs:element name="SellerParty" type="SellerPartyRecord"/>
          <xs:element name="BuyerParty" type="BillPartyRecord"/>
          <xs:element name="RecipientParty" type="BillPartyRecord" minOccurs="0"/>
          <xs:element name="DeliveryParty" type="BillPartyRecord" minOccurs="0"/>
          <xs:element name="PayerParty" type="BillPartyRecord" minOccurs="0"/>
          <xs:element name="FactorParty" type="BillPartyRecord" minOccurs="0"/>
        </xs:sequence>
      </xs:complexType>
    </xs:element>
    <!-- ===== META INFORMATION OF THE INVOICE ===== -->
    <xs:element name="InvoiceInformation">
      <xs:complexType>
        <xs:sequence>
          <xs:sequence>
            <xs:element name="Type">
              <xs:complexType>
                <xs:sequence>
                  <xs:element name="SourceInvoice" type="ShortTextType"
minOccurs="0"/>
                </xs:sequence>
                <xs:attribute name="type" use="required">
                  <xs:simpleType>
                    <xs:restriction base="xs:NMTOKEN">
                      <xs:pattern value="DEB"/>
                      <xs:pattern value="CRE"/>
                    </xs:restriction>
                  </xs:simpleType>
                </xs:attribute>
              </xs:complexType>
            </xs:element>
            <xs:element name="FactorContractNumber" type="NormalTextType" minOccurs="0"/>
            <xs:element name="ContractNumber" type="NormalTextType" minOccurs="0"/>
            <xs:element name="DocumentName" type="NormalTextType"/>
            <xs:element name="InvoiceNumber" type="NormalTextType"/>
            <xs:element name="InvoiceContentCode" type="ShortTextType" minOccurs="0"/>
            <xs:element name="InvoiceContentText" type="NormalTextType" minOccurs="0"/>
            <xs:element name="PaymentReferenceNumber" type="ReferenceType" minOccurs="0"/>
            <xs:element name="PaymentMethod" type="NormalTextType" minOccurs="0"/>
            <xs:element name="InvoiceDate" type="DateType"/>
            <xs:element name="DueDate" type="DateType" minOccurs="0"/>
            <xs:element name="PaymentTerm" type="NormalTextType" minOccurs="0"/>
            <xs:element name="FineRatePerDay" type="Decimal2FractionDigitsType" minOccurs="0"/>
            <xs:element name="Period" minOccurs="0">
              <xs:complexType>
                <xs:sequence>
                  <xs:element name="PeriodName" type="NormalTextType"
minOccurs="0"/>
                  <xs:element name="StartDate" type="DateType"
minOccurs="0"/>
                  <xs:element name="EndDate" type="DateType"
minOccurs="0"/>
                </xs:sequence>
              </xs:complexType>
            </xs:element>
            <xs:element name="InvoiceDeliverer" type="ContactDataRecord" minOccurs="0"/>
            <xs:element name="Extension" type="ExtensionRecord" minOccurs="0"
maxOccurs="unbounded"/>
          </xs:sequence>
        </xs:complexType>
      </xs:element>
    <!-- ===== SUMMATION OF THE INVOICE ===== -->
    <xs:element name="InvoiceSumGroup">
      <xs:complexType>
        <xs:sequence>
          <xs:element name="Balance" minOccurs="0">
            <xs:complexType>
              <xs:sequence>
                <xs:element name="BalanceDate" type="DateType"
minOccurs="0"/>
                <xs:element name="BalanceBegin"
type="Decimal2FractionDigitsType" minOccurs="0"/>
                <xs:element name="Inbound"
type="Decimal2FractionDigitsType" minOccurs="0" maxOccurs="unbounded"/>
                <xs:element name="Outbound"
type="Decimal2FractionDigitsType" minOccurs="0" maxOccurs="unbounded"/>
                <xs:element name="BalanceEnd"
type="Decimal2FractionDigitsType" minOccurs="0"/>
              </xs:sequence>
            </xs:complexType>
          </xs:element>
          <xs:element name="InvoiceSum" type="Decimal4FractionDigitsType" minOccurs="0"/>
          <xs:element name="PenaltySum" type="Decimal4FractionDigitsType" minOccurs="0"/>
        </xs:sequence>
      </xs:complexType>
    </xs:element>
  </xs:sequence>
</xs:complexType>
</xs:element>

```

```

maxOccurs="unbounded"/>
    <xs:element name="Addition" type="AdditionRecord" minOccurs="0"
    <xs:element name="Rounding" type="Decimal4FractionDigitsType" minOccurs="0"/>
    <xs:element name="VAT" type="VATRecord" minOccurs="0" maxOccurs="unbounded"/>
    <xs:element name="TotalVATSum" type="Decimal2FractionDigitsType" minOccurs="0"/>
    <xs:element name="TotalSum" type="Decimal2FractionDigitsType"/>
    <xs:element name="TotalToPay" type="Decimal2FractionDigitsType" minOccurs="0"/>
    <xs:element name="Currency" type="CurrencyType" minOccurs="0"/>
    <xs:element name="Accounting" type="AccountingRecord" minOccurs="0"/>
    <xs:element name="Extension" type="ExtensionRecord" minOccurs="0"
maxOccurs="unbounded"/>
    </xs:sequence>
  </xs:complexType>
</xs:element>
<!-- ===== DESCRIPTION OF THE ITEMS TO BE INVOICED ===== -->
<xs:element name="InvoiceItem">
  <xs:complexType>
    <xs:sequence>
      <!-- The summary of the consumption by the services, products or buyings -->
      <xs:element ref="InvoiceTotalGroup" minOccurs="0"/>
      <!-- The row information of the invoice -->
      <xs:element ref="InvoiceItemGroup" maxOccurs="unbounded"/>
      <!-- The summary of the invoice -->
      <xs:element ref="InvoiceItemTotalGroup" minOccurs="0"/>
    </xs:sequence>
  </xs:complexType>
</xs:element>
<xs:element name="InvoiceTotalGroup">
  <xs:complexType>
    <xs:sequence>
      <!-- One row of the invoice -->
      <xs:element ref="ItemEntry" minOccurs="0" maxOccurs="unbounded"/>
      <!-- A summary of a group of row elements -->
      <xs:element ref="GroupEntry" minOccurs="0"/>
    </xs:sequence>
    <xs:attribute name="groupId" type="ShortTextType" use="optional"/>
  </xs:complexType>
</xs:element>
<xs:element name="InvoiceItemGroup">
  <xs:complexType>
    <xs:sequence>
      <xs:element ref="ItemEntry" maxOccurs="unbounded"/>
      <xs:element ref="GroupEntry" minOccurs="0"/>
    </xs:sequence>
    <xs:attribute name="groupId" type="ShortTextType" use="optional"/>
  </xs:complexType>
</xs:element>
<xs:element name="ItemEntry">
  <xs:complexType>
    <xs:sequence>
      <xs:element name="RowNo" type="NormalTextType" minOccurs="0"/>
      <xs:element name="SerialNumber" type="ShortTextType" minOccurs="0"/>
      <xs:element name="SellerProductId" type="ShortTextType" minOccurs="0"/>
      <xs:element name="BuyerProductId" type="ShortTextType" minOccurs="0"/>
      <xs:element name="TaricCode" type="EncodingType" minOccurs="0"/>
      <xs:element name="Accounting" type="AccountingRecord" minOccurs="0"/>
      <xs:element name="CustomerRef" type="NormalTextType" minOccurs="0"/>
      <xs:element name="Description" type="LongTextSingleType"/>
      <xs:element name="EAN" type="NormalTextType" minOccurs="0"/>
      <xs:element name="InitialReading" type="ShortTextType" minOccurs="0"/>
      <xs:element name="FinalReading" type="ShortTextType" minOccurs="0"/>
      <xs:element name="ItemReserve" type="ExtensionRecord" minOccurs="0"
maxOccurs="unbounded"/>
    <xs:element name="ItemDetailInfo" minOccurs="0" maxOccurs="unbounded">
      <xs:complexType>
        <xs:sequence>
          <xs:element name="ItemUnit" type="ShortTextType"
minOccurs="0"/>
          <xs:element name="ItemAmount"
type="Decimal4FractionDigitsType" minOccurs="0"/>
          <xs:element name="ItemPrice"
type="Decimal4FractionDigitsType" minOccurs="0"/>
        </xs:sequence>
      </xs:complexType>
    </xs:element>
    <xs:element name="ItemSum" type="Decimal4FractionDigitsType" minOccurs="0"/>
    <xs:element name="Addition" type="AdditionRecord" minOccurs="0"
maxOccurs="unbounded"/>
    <xs:element name="VAT" type="VATRecord" minOccurs="0"/>
    <xs:element name="ItemTotal" type="Decimal4FractionDigitsType" minOccurs="0"/>
  </xs:sequence>
</xs:complexType>

```



```

</xs:element>
<xs:element name="GroupEntry">
  <xs:complexType>
    <xs:sequence>
      <xs:element name="GroupDescription" type="NormalTextType" minOccurs="0"/>
      <xs:element name="Extension" type="ExtensionRecord" minOccurs="0"
maxOccurs="unbounded"/>
      <xs:element name="Accounting" type="AccountingRecord" minOccurs="0"/>
      <xs:element name="GroupAmount" type="Decimal4FractionDigitsType" minOccurs="0"/>
      <xs:element name="GroupSum" type="Decimal4FractionDigitsType" minOccurs="0"/>
      <xs:element name="Addition" type="AdditionRecord" minOccurs="0"
maxOccurs="unbounded"/>
      <xs:element name="VAT" type="VATRecord" minOccurs="0"/>
      <xs:element name="GroupTotal" type="Decimal4FractionDigitsType" minOccurs="0"/>
    </xs:sequence>
  </xs:complexType>
</xs:element>
<xs:element name="InvoiceltemTotalGroup">
  <xs:complexType>
    <xs:sequence>
      <xs:element name="InvoiceltemTotalDescription" type="NormalTextType" minOccurs="0"/>
      <xs:element name="Extension" type="ExtensionRecord" minOccurs="0"
maxOccurs="unbounded"/>
      <xs:element name="Accounting" type="AccountingRecord" minOccurs="0"/>
      <xs:element name="InvoiceltemTotalAmount" type="Decimal4FractionDigitsType"
minOccurs="0"/>
      <xs:element name="InvoiceltemTotalSum" type="Decimal4FractionDigitsType"
minOccurs="0"/>
      <xs:element name="Addition" type="AdditionRecord" minOccurs="0"
maxOccurs="unbounded"/>
      <xs:element name="VAT" type="VATRecord" minOccurs="0"/>
      <xs:element name="InvoiceltemTotal" type="Decimal4FractionDigitsType" minOccurs="0"/>
    </xs:sequence>
  </xs:complexType>
</xs:element>
<!-- ===== ADDITIONAL INFORMATION OF THE INVOICE ===== -->
<xs:element name="AdditionalInformation" type="ExtensionRecord"/>
<!-- ===== ATTACHMENT OF THE INVOICE ===== -->
<xs:element name="AttachmentFile" type="AttachmentRecord"/>
<!-- ===== PAYMENT INFORMATION FOR THE AUTOMATED PAYMENT ===== -->
<xs:element name="PaymentInfo">
  <xs:complexType>
    <xs:sequence>
      <xs:element name="Currency" type="CurrencyType"/>
      <xs:choice>
        <xs:sequence>
          <xs:element name="PaymentDescription"
type="PaymentDescriptionType"/>
        </xs:sequence>
        <xs:sequence>
          <xs:element name="PaymentRefId" type="ReferenceType"/>
          <xs:element name="PaymentDescription"
type="PaymentDescriptionType" minOccurs="0"/>
        </xs:sequence>
      </xs:choice>
      <xs:element name="Payable" type="YesNoType"/>
      <xs:element name="PayDueDate" type="DateType" minOccurs="0"/>
      <xs:element name="PaymentTotalSum" type="Decimal2FractionDigitsType"/>
      <xs:element name="PayerName" type="NormalTextType"/>
      <xs:element name="PaymentId" type="NormalTextType"/>
      <xs:element name="PayToAccount" type="AccountType"/>
      <xs:element name="PayToName" type="NormalTextType"/>
      <xs:element name="PayToBIC" type="BICType" minOccurs="0"/>
      <xs:element name="DirectDebitPayeeContractNumber" type="ShortTextType"
minOccurs="0"/>
      <xs:element name="DirectDebitPayerNumber" type="ReferenceType" minOccurs="0"/>
    </xs:sequence>
  </xs:complexType>
</xs:element>
<!-- ===== FILE'S CHECK ELEMENTS ===== -->
<xs:element name="Footer">
  <xs:complexType>
    <xs:sequence>
      <xs:element name="TotalNumberInvoices" type="xs:positiveInteger"/>
      <xs:element name="TotalAmount" type="Decimal2FractionDigitsType"/>
    </xs:sequence>
  </xs:complexType>
</xs:element>
<!-- ===== DESCRIPTION OF THE DATA RECORDS ===== -->
<!-- Elements to describe the bank account information -->
<xs:complexType name="AccountDataRecord">
  <xs:sequence>

```



```

        <xs:element name="AccountNumber" type="AccountType"/>
        <xs:element name="IBAN" type="AccountType" minOccurs="0"/>
        <xs:element name="BIC" type="BICType" minOccurs="0"/>
        <xs:element name="BankName" type="NormalTextType" minOccurs="0"/>
    </xs:sequence>
</xs:complexType>
<!-- Elements to describe the accounting information . ledger, accounts, sums -->
<xs:complexType name="AccountingRecord">
    <xs:sequence>
        <xs:element name="Description" type="NormalTextType" minOccurs="0"/>
        <xs:element name="JournalEntry" maxOccurs="unbounded">
            <xs:complexType>
                <xs:sequence>
                    <xs:element name="GeneralLedger" type="ShortTextType"
minOccurs="0"/>
                    <xs:element name="GeneralLedgerDetail" type="ShortTextType"
minOccurs="0"/>
                    <xs:element name="CostObjective" type="ShortTextType"
minOccurs="0"/>
                    <xs:element name="Sum" type="Decimal4FractionDigitsType"
minOccurs="0"/>
                    <xs:element name="VatSum" type="Decimal4FractionDigitsType"
minOccurs="0"/>
                    <xs:element name="VatRate" type="Decimal2FractionDigitsType"
minOccurs="0"/>
                </xs:sequence>
            </xs:complexType>
        </xs:element>
        <xs:element name="PartnerCode" type="EncodingType" minOccurs="0"/>
        <xs:element name="BusinessCode" type="EncodingType" minOccurs="0"/>
        <xs:element name="SourceCode" type="EncodingType" minOccurs="0"/>
        <xs:element name="CashFlowCode" type="EncodingType" minOccurs="0"/>
        <xs:element name="ClassifierCode" type="NormalTextType" minOccurs="0"/>
    </xs:sequence>
</xs:complexType>
<!-- Elements to describe the charges and discounts -->
<xs:complexType name="AdditionRecord">
    <xs:sequence>
        <xs:element name="AddContent" type="NormalTextType"/>
        <xs:element name="AddRate" type="Decimal2FractionDigitsType" minOccurs="0"/>
        <xs:element name="AddSum" type="Decimal4FractionDigitsType" minOccurs="0"/>
    </xs:sequence>
    <xs:attribute name="addCode" use="required">
        <xs:simpleType>
            <xs:restriction base="xs:NMTOKEN">
                <xs:pattern value="DSC"/>
                <xs:pattern value="CHR"/>
            </xs:restriction>
        </xs:simpleType>
    </xs:attribute>
</xs:complexType>
<!-- Elements to describe the postal addresses -->
<xs:complexType name="AddressRecord">
    <xs:sequence>
        <xs:element name="PostalAddress1" type="NormalTextType"/>
        <xs:element name="PostalAddress2" type="NormalTextType" minOccurs="0"/>
        <xs:element name="City" type="NormalTextType"/>
        <xs:element name="PostalCode" minOccurs="0">
            <xs:simpleType>
                <xs:restriction base="xs:string">
                    <xs:maxLength value="10"/>
                </xs:restriction>
            </xs:simpleType>
        </xs:element>
        <xs:element name="Country" type="NormalTextType" minOccurs="0"/>
        <xs:element name="Extension" type="ExtensionRecord" minOccurs="0" maxOccurs="unbounded"/>
    </xs:sequence>
</xs:complexType>
<!-- Elements to describe the attachment of the invoice -->
<xs:complexType name="AttachmentRecord">
    <xs:sequence>
        <xs:element name="FileName" type="NormalTextType" minOccurs="0"/>
        <xs:element name="FileBase64" type="xs:base64Binary"/>
        <xs:element name="FileSize" type="xs:positiveInteger" minOccurs="0"/>
    </xs:sequence>
</xs:complexType>
<!-- Elements to describe the parties of the invoice -->
<xs:complexType name="BillPartyRecord">
    <xs:sequence>
        <xs:element name="GLN" type="GLNType" minOccurs="0"/>
        <xs:element name="UniqueCode" type="ShortTextType" minOccurs="0"/>
        <xs:element name="Name" type="NormalTextType"/>
    </xs:sequence>

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<xs:element name="Depld" type="NormalTextType" minOccurs="0"/>
<xs:element name="RegNumber" type="RegType" minOccurs="0"/>
<xs:element name="VATRegNumber" type="RegType" minOccurs="0"/>
<xs:element name="ContactData" type="ContactDataRecord" minOccurs="0"/>
<xs:element name="AccountInfo" type="AccountDataRecord" minOccurs="0"
maxOccurs="unbounded"/>
  <xs:element name="Extension" type="ExtensionRecord" minOccurs="0" maxOccurs="unbounded"/>
</xs:sequence>
</xs:complexType>
<!-- Elements to describe the contact information of an invoice party -->
<xs:complexType name="ContactDataRecord">
  <xs:sequence>
    <xs:element name="ContactName" type="NormalTextType" minOccurs="0"/>
    <xs:element name="ContactPersonCode" type="RegType" minOccurs="0"/>
    <xs:element name="PhoneNumber" type="NormalTextType" minOccurs="0"/>
    <xs:element name="FaxNumber" type="NormalTextType" minOccurs="0"/>
    <xs:element name="URL" type="NormalTextType" minOccurs="0"/>
    <xs:element name="E-mailAddress" minOccurs="0">
      <xs:simpleType>
        <xs:restriction base="xs:string">
          <xs:pattern value=".+@.+"/>
        </xs:restriction>
      </xs:simpleType>
    </xs:element>
    <xs:element name="LegalAddress" type="AddressRecord" minOccurs="0"/>
    <xs:element name="MailAddress" type="AddressRecord" minOccurs="0"/>
    <xs:element name="ContactInformation" type="ExtensionRecord" minOccurs="0"
maxOccurs="unbounded"/>
  </xs:sequence>
</xs:complexType>
<!-- Elements to describe the invoice extensions -->
<xs:complexType name="ExtensionRecord">
  <xs:sequence>
    <xs:element name="InformationName" type="NormalTextType" minOccurs="0"/>
    <xs:element name="InformationContent" type="LongTextType"/>
    <xs:element name="CustomContent" minOccurs="0">
      <xs:complexType>
        <xs:sequence>
          <xs:any processContents="skip"/>
        </xs:sequence>
      </xs:complexType>
    </xs:element>
  </xs:sequence>
  <xs:attribute name="extensionId" type="ShortTextType" use="optional"/>
</xs:complexType>
<!-- Elements to describe the parties of the invoice -->
<xs:complexType name="SellerPartyRecord">
  <xs:sequence>
    <xs:element name="GLN" type="GLNType" minOccurs="0"/>
    <xs:element name="TransactionPartnerCode" type="PartnerCodeType" minOccurs="0"/>
    <xs:element name="UniqueCode" type="ShortTextType" minOccurs="0"/>
    <xs:element name="Name" type="NormalTextType"/>
    <xs:element name="Depld" type="NormalTextType" minOccurs="0"/>
    <xs:element name="RegNumber" type="RegType"/>
    <xs:element name="VATRegNumber" type="RegType" minOccurs="0"/>
    <xs:element name="ContactData" type="ContactDataRecord" minOccurs="0"/>
    <xs:element name="AccountInfo" type="AccountDataRecord" minOccurs="0"
maxOccurs="unbounded"/>
    <xs:element name="Extension" type="ExtensionRecord" minOccurs="0" maxOccurs="unbounded"/>
  </xs:sequence>
</xs:complexType>
<!-- Elements to describe the VAT information -->
<xs:complexType name="VATRecord">
  <xs:sequence>
    <xs:element name="SumBeforeVAT" type="Decimal4FractionDigitsType" minOccurs="0"/>
    <xs:element name="VATRate" type="Decimal2FractionDigitsType"/>
    <xs:element name="VATSum" type="Decimal4FractionDigitsType"/>
    <xs:element name="Currency" type="CurrencyType" minOccurs="0"/>
    <xs:element name="SumAfterVAT" type="Decimal4FractionDigitsType" minOccurs="0"/>
    <xs:element name="Reference" type="ExtensionRecord" minOccurs="0"/>
  </xs:sequence>
  <xs:attribute name="vatId" type="VatCodeType" use="optional"/>
</xs:complexType>
<!-- ===== DESCRIPTION OF THE DATA TYPES ===== -->
<xs:simpleType name="AccountType">
  <xs:restriction base="xs:string">
    <xs:maxLength value="35"/>
    <xs:pattern value="([0-9|A-Z])*"/>
  </xs:restriction>
</xs:simpleType>
<xs:simpleType name="BICType">
  <xs:restriction base="xs:string">

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        <xs:maxLength value="11"/>
    </xs:restriction>
</xs:simpleType>
<xs:simpleType name="CurrencyType">
    <xs:restriction base="xs:string">
        <xs:pattern value="[A-Z][A-Z][A-Z]"/>
    </xs:restriction>
</xs:simpleType>
<xs:simpleType name="DateType">
    <xs:restriction base="xs:date"/>
</xs:simpleType>
<xs:simpleType name="Decimal2FractionDigitsType">
    <xs:restriction base="xs:decimal">
        <xs:fractionDigits value="2"/>
    </xs:restriction>
</xs:simpleType>
<xs:simpleType name="Decimal4FractionDigitsType">
    <xs:restriction base="xs:decimal">
        <xs:fractionDigits value="4"/>
    </xs:restriction>
</xs:simpleType>
<xs:simpleType name="EncodingType">
    <xs:restriction base="xs:string">
        <xs:maxLength value="10"/>
    </xs:restriction>
</xs:simpleType>
<xs:simpleType name="GLNType">
    <xs:restriction base="xs:string">
        <xs:length value="13"/>
        <xs:pattern value="\d+"/>
    </xs:restriction>
</xs:simpleType>
<xs:simpleType name="LanguageType">
    <xs:restriction base="xs:string">
        <xs:pattern value="[a-z][a-z]"/>
    </xs:restriction>
</xs:simpleType>
<xs:simpleType name="LongTextType">
    <xs:restriction base="xs:string">
        <xs:maxLength value="500"/>
    </xs:restriction>
</xs:simpleType>
<xs:simpleType name="LongTextSingleType">
    <xs:restriction base="xs:string">
        <xs:minLength value="1"/>
        <xs:maxLength value="500"/>
    </xs:restriction>
</xs:simpleType>
<xs:simpleType name="NormalTextType">
    <xs:restriction base="xs:string">
        <xs:maxLength value="100"/>
    </xs:restriction>
</xs:simpleType>
<xs:simpleType name="PartnerCodeType">
    <xs:restriction base="xs:string">
        <xs:length value="6"/>
        <xs:pattern value="([0-9|A-Z])*/>
    </xs:restriction>
</xs:simpleType>
<xs:simpleType name="PaymentDescriptionType">
    <xs:restriction base="xs:string">
        <xs:maxLength value="210"/>
        <xs:pattern value=" [&#x0020; -&#x00FF; &#x0160; &#x0161; &#x017D; &#x017E; ]*/>
    </xs:restriction>
</xs:simpleType>
<xs:simpleType name="RegType">
    <xs:restriction base="xs:string">
        <xs:maxLength value="15"/>
    </xs:restriction>
</xs:simpleType>
<xs:simpleType name="ReferenceType">
    <xs:restriction base="xs:string">
        <xs:maxLength value="20"/>
        <xs:pattern value="([0-9])*/>
    </xs:restriction>
</xs:simpleType>
<xs:simpleType name="ShortTextType">
    <xs:restriction base="xs:string">
        <xs:maxLength value="20"/>
    </xs:restriction>
</xs:simpleType>
<xs:simpleType name="VatCodeType">

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<xs:restriction base="xs:NMTOKEN">
  <xs:pattern value="NOTTAX"/>
  <xs:pattern value="TAXEX"/>
  <xs:pattern value="TAX"/>
</xs:restriction>
</xs:simpleType>
<xs:simpleType name="YesNoType">
  <xs:restriction base="xs:NMTOKEN">
    <xs:pattern value="YES"/>
    <xs:pattern value="NO"/>
  </xs:restriction>
</xs:simpleType>
</xs:schema>
```