English Version

Electronic invoicing: Mapping for EE e-invoice v1.2.EN and PEPPOL BIS3 UBL

Version status: FINAL

Contents

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Introduction

This document describes Estonian e-invoice and PEPPOL BIS 3 UBL e-invoice maping. Both syntaxes are EN compliant.

The e-invoicing Europe Norm, described in EVS standard EVS-EN 16931-1:2017, has standardized data structures and business rules for international e-invoicing in Europe. All government agencies should accept e-invoices from November 27, 2018. PEPPOL BIS 3 UBL is one of the accepted syntaxes in Europe. An e-invoice issuer can create international invoices in Estonian format (v. 1.2.EN) and his e-invoicing operator must do transformation of the e-invoice to transmit it in internationally accepted format. The maping document will help e-invoicing operator to build e-invoice transformation systems for transformation of Estonian e-invoices to PEPPOL e-invoices.

1. Scope

This technical specification specifies mapping between the PEPPOL BIS3 UBL syntax and the EE e-invoice 1.2.EN syntax.

2. Normative references

The following documents, in whole or in part, are normatively referenced in this document and are indispensable for its application. For dated references, only the edition cited applies. For undated references, the last edition of the referenced document (included any amendments) applies.

References:

1) EN 16931-1, *Electronic invoicing – Part 1: Semantic data model of the core elements of an electronic invoice;*
2) Description of Estonian e-invoice, Version 1.2.EN, 22.06.2018;
3) Business Interoperability Specifications of PEPPOL (PEPPOL BIS Billing 3.0);
4) CEN/TS 16931-3-2, *Electronic invoicing – Part 3-2: Syntax binding for ISO/IEC 19845 (UBL 2.1) invoice and credit note.*

3. Terms and definitions

For the purposes of this document, the following terms and definitions apply.

3.1

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

[SOURCE Directive 2014/55/EU [i.1]]

3.2

Semantic data model - structured set of logically interrelated information elements.

3.3

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

3.4

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

3.5

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

3.6

Core invoice model - semantic data model of the Core elements of an electronic invoice.

3.7

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.

3.8

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.

3.9

Identification scheme – collection of identifiers applicable for a given type of object governed under a common set of rules.

3.10

Invoice extension – set of elements for Estonian e-invoice which is intended to meet the requirements of the standard or user group.

4. PEPPOL UBL mapping to EE e-invoice
4.1. Introduction
The Estonian e-invoice is a national e-invoice standard developed by the group of organizations. In 2018 was developed Estonian e-invoice extension for international e-invoicing. The extension was developed by Tieto Estonia AS, Telema AS and Eesti Post AS co-financed by the Europe Union.

The Estonian e-invoice syntax is a xml-based format that is compatible with Europe Norm. The format has two parts - the core invoice and the EN extension. The first part is usable without the second, EN part, so called EN extension. EN part can be used for these business partners who must use EN invoices in according with the EU directive.

There is no special EE e-invoice extension to fulfill PEPPOL BIS3 requirements because PEPPOL BIS3 UBL syntax is EN compliant.

4.2. Identifier usage policy
Most of identifiers in the PEPPOL (and EN) e-invoice should have scheme identifier. Scheme identifier is a text value referring to the list from which the identifier value comes from. For example Estonian company registration numbers has scheme identifier 0191. Countries may have several registers providing identifiers, for example tax registration numbers or legal registration numbers. For that reason all registration numbers without scheme identifier are hard to handle in environment with multiple registers. Identifiers from different registers may overlap and in such cases there might be misunderstandings in automated data processing. For example the system can't use GLN for addressing if scheme identifier is not known.

The EE e-invoice standard doesn't use scheme identifiers. It means that identifier with a scheme identifier must be put to the extension of EE e-invoice to fulfill PEPPOL and EN requirements and for using them for composing an PEPPOL BIS3 e-invoice.

There are multiple identifiers that have mandatory scheme identifier in PEPPOL BIS3:

1) party electronic addresses;
2) standard item identification.

All other schemeID elements are optional but in many cases there is no way to put identifiers from PEPPOL e-invoice to the Estonian e-invoice if they have no scheme identifiers. Scheme identifiers should be used always if the parties want to automate the e-invoicing process.

4.2.1. Party identifiers

Party identifiers must not be duplicated both to the Estonian EN extension and to the Estonian e-invoice core elements like RegNumber, VATRegNumber, GLN, TransactionPartnerCode and UniqueCode. GLN is the only value that may occure in element GLN and in PartyElectronic address at the same time.

EN e-invoice identifiers come from schemes registered in ISO/IEC 6523.

4.3. Mapping the invoice model

Table 1 – EE e-invoice v1.2.EN to PEPPOL BIS3 UBL mapping

	PEPPOL BIS3 UBL			EE e-invoice 1.2	
Cardinality	**Name**	**Description**	**Cardinality**	**EE path**	**Rule**
1..1	ubl:Invoice		1..1	Invoice	
1..1	• cbc:CustomizationID	Specification identifier. An identification of the specification containing the total set of rules regarding semantic content, cardinalities and business rules to which the data contained in the instance document conforms.	1..1	Invoice/InvoiceInformation/Extension/CustomContent /InvoiceInformationEN/ProcessControl/SpecificationId	where extensionId='InvoiceInformationEN' Default value: 'urn:cen.eu:en16931:2017#compliant#urn:fdc:peppol.eu:2017:poacc:billing:3.0'
1..1	• cbc:ProfileID	Business process type. Identifies the business process context in which the transaction appears, to enable the Buyer to process the Invoice in an appropriate way.	1..1	Invoice/InvoiceInformation/Extension/CustomContent /InvoiceInformationEN/ProcessControl/BusinessProcessType	where extensionId='InvoiceInformationEN' Default value: 'urn:fdc:peppol.eu:2017:poacc:billing:01:1.0'
1..1	• cbc:ID	Invoice number. A unique identification of the Invoice. The sequential number required in Article 226(2) of the directive 2006/112/EC [2], to uniquely identify the Invoice within the business context, time-frame, operating systems and records of the Seller. No identification scheme is to be used. Example value: '33445566'	1..1	Invoice/InvoiceInformation/InvoiceNumber	
1..1	• cbc:IssueDate	Invoice issue date. The date when the Invoice was issued. Format "YYYY-MM-DD". Example value: '2017-11-01'	1..1	Invoice/InvoiceInformation/InvoiceDate	
0..1	• cbc:DueDate	Payment due date. The date when the payment is due.Format "YYYY-MM-DD". Example value: '2017-11-01'	0..1	Invoice/InvoiceInformation/DueDate	
1..1	• cbc:InvoiceTypeCode	Invoice type code. A code specifying the functional type of the Invoice. Example value: '380'	1..1	Invoice/InvoiceInformation/Extension/CustomContent /InvoiceInformationEN/InvoiceTypeCode	where extensionId='InvoiceInformationEN' Rules: 1) if Invoice/InvoiceInformation/Type/@type = 'DEB' and not factored invoice then cbc:InvoiceTypeCode must be '380'; 2) if Invoice/InvoiceInformation/Type/@type = 'CRE' and not factored invoice then cbc:InvoiceTypeCode must be '381';

					3) if Invoice/InvoiceInformation/Type/@type = 'DEB' and factored invoice then cbc:InvoiceTypeCode must be '393'; 4) if Invoice/InvoiceInformation/Type/@type = 'CRE' and factored invoice then cbc:InvoiceTypeCode must be 396. Factored invoice is determined by Invoice/InvoiceParties/FactorParty existance.
0..1	• cbc:Note	Invoice note. A textual note that gives unstructured information that is relevant to the Invoice as a whole.Such as the reason for any correction or assignment note in case the invoice has been factored. Example value: 'Please note our new phone number 33 44 55 66'.	SubjectCode (0..1) Note (1..1)	Invoice/InvoiceInformation/Extension/CustomContent /InvoiceInformationEN/InvoiceNote/Note + ' #subject code# ' + Invoice/InvoiceInformation/Extension/CustomContent /InvoiceInformationEN/InvoiceNote/SubjectCode	where extensionId='InvoiceInformationEN'
0..1	• cbc:TaxPointDate	Value added tax point date. The date when the VAT becomes accountable for the Seller and for the Buyer in so far as that date can be determined and differs from the date of issue of the invoice, according to the VAT directive.This element is required if the Value added tax point date is different from the Invoice issue date. Example value: '2017-11-01'	0..1	Invoice/InvoiceInformation/Extension/CustomContent /InvoiceInformationEN/VATPointDate/VATPointDate	where extensionId='InvoiceInformationEN'
1..1	• cbc:DocumentCurren cyCode	Invoice currency code. The currency in which all Invoice amounts are given, except for the Total VAT amount in accounting currency. Only one currency shall be used in the Invoice, except for the VAT accounting currency code (BT-6) and the invoice total VAT amount in accounting currency (BT-111). Example value: 'EUR'	0..1	Invoice/InvoiceSumGroup/Currency	
0..1	• cbc:TaxCurrencyCode	VAT accounting currency code. The currency used for VAT accounting and reporting purposes as accepted or required in the country of the Seller. Shall be used in combination with the Invoice total VAT amount in accounting currency (BT-111), when the VAT accounting currency code differs from the Invoice currency code. Example value: 'SEK'	1..1	Invoice/InvoiceSumGroup/Extension/CustomContent/I nvoiceSumGroupEN/InvoiceTotalVATSumInAccounting Currency/@currency	where extensionId='InvoiceSumGroupEN'
0..1	• cbc:AccountingCost	Buyer accounting reference. A textual value that specifies where to book the relevant data into the Buyer's financial accounts. Example value: '4217:2323:2323'	0..1	Invoice/InvoiceSumGroup/Accounting/JournalEntry/G eneralLedger	

0..1	• cbc:BuyerReference	Buyer reference. An identifier assigned by the Buyer used for internal routing purposes. An invoice must have buyer reference or purchase order reference (BT-13). Example value: 'abs1234'	0..1	Invoice/InvoiceInformation/InvoiceContentCode	
0..1	• cac:InvoicePeriod	DELIVERY OR INVOICE PERIOD. A group of business terms providing information on the invoice period. Also called delivery period. If the group is used, the invoiceing period start date and/or end date must be used.	0..1	Invoice/InvoiceInformation/Period	
0..1	• • cbc:StartDate	Invoicing period start date. The date when the Invoice period starts. Format = "YYYY-MM-DD". Example value: '2017-10-01'	0..1	Invoice/InvoiceInformation/Period/StartDate	
0..1	• • cbc:EndDate	Invoicing period end date. The date when the Invoice period ends. Format = "YYYY-MM-DD". Example value: '2017-10-31'	0..1	Invoice/InvoiceInformation/Period/EndDate	
0..1	• • cbc:DescriptionCode	Value added tax point date code. The code of the date when the VAT becomes accountable for the Seller and for the Buyer. Example value: '35'	0..1	Invoice/InvoiceInformation/Extension/CustomContent/InvoiceInformationEN/VATPointDate/VATPointDateCode	where extensionId='InvoiceInformationEN' if Invoice/InvoiceInformation/Extension/CustomContent/InvoiceInformationEN/VATPointDate/VATPointDate exists then cbc:DescriptionCode must stay empty.
0..1	• cac:OrderReference	ORDER AND SALES ORDER REFERENCE			
1..1	• • cbc:ID	Purchase order reference. An identifier of a referenced purchase order, issued by the Buyer.An invoice must have buyer reference (BT-10) or purchase order reference. Example value: '98776'	0..1	Invoice/InvoiceInformation/Extension/CustomContent/InvoiceInformationEN/PurchaseOrderRef	where extensionId='InvoiceInformationEN'
0..1	• • cbc:SalesOrderID	Sales order reference. An identifier of a referenced sales order, issued by the Seller. Example value: '112233'	0..1	Invoice/InvoiceInformation/Extension/CustomContent/InvoiceInformationEN/SalesOrderRef	where extensionId='InvoiceInformationEN'
0..n	• cac:BillingReference	PRECEDING INVOICE REFERENCE. A group of business terms providing information on one or more preceding Invoices.			
1..1	• • cac:InvoiceDocumentReference	INVOICE DOCUMENT REFERENCE	0..n	Invoice/InvoiceInformation/Extension/CustomContent/InvoiceInformationEN/PrecedingInvoice	where extensionId='InvoiceInformationEN'
1..1	• • • cbc:ID	Preceding Invoice number. The identification of an Invoice that was previously sent by the Seller. Example value: 'inv123'	1..1	Invoice/InvoiceInformation/Extension/CustomContent/InvoiceInformationEN/PrecedingInvoice/Number	where extensionId='InvoiceInformationEN'
0..1	• • • cbc:IssueDate	Preceding Invoice issue date. The date when the Preceding Invoice was issued.Shall be provided in case	0..1	Invoice/InvoiceInformation/Extension/CustomContent/InvoiceInformationEN/PrecedingInvoice/Date	where extensionId='InvoiceInformationEN'

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		the Preceding Invoice identifier is not unique. Format = "YYYY-MM-DD". Example value: '2017-09-15'			
0..1	• cac:DespatchDocumentReference	DESPATCH ADVICE REFERENCE	0..1	Invoice/InvoiceInformation/Extension/CustomContent/InvoiceInformationEN/DespatchAdviceRef	where extensionId='InvoiceInformationEN'
1..1	• • cbc:ID	Despatch advice reference. An identifier of a referenced despatch advice. Example value: 'desp98'	0..1	Invoice/InvoiceInformation/Extension/CustomContent/InvoiceInformationEN/DespatchAdviceRef	where extensionId='InvoiceInformationEN'
0..1	• cac:ReceiptDocumentReference	RECEIPT ADVICE REFERENCE			
1..1	• • cbc:ID	Receiving advice reference. An identifier of a referenced receiving advice. Example value: 'rec98'	0..1	Invoice/InvoiceInformation/Extension/CustomContent/InvoiceInformationEN/ReceivingAdviceRef	where extensionId='InvoiceInformationEN'
0..1	• cac:OriginatorDocumentReference	TENDER OR LOT REFERENCE			
1..1	• • cbc:ID	Tender or lot reference. The identification of the call for tender or lot the invoice relates to. Example value: 'PPID-123'	0..1	Invoice/InvoiceInformation/Extension/CustomContent/InvoiceInformationEN/TenderRef	where extensionId='InvoiceInformationEN'
0..1	• cac:ContractDocumentReference	CONTRACT REFERENCE			
1..1	• • cbc:ID	Contract reference. The identification of a contract. Example value: '123Contractref'	0..1	Invoice/InvoiceInformation/ContractNumber	
0..n	• cac:AdditionalDocumentReference	ADDITIONAL SUPPORTING DOCUMENTS. A group of business terms providing information about additional supporting documents substantiating the claims made in the Invoice. The additional supporting documents can be used for both referencing a document number which is expected to be known by the receiver, an external document (referenced by a URL) or as an embedded document, Base64 encoded (such as a time report).	0..n	Invoice/InvoiceInformation/Extension/CustomContent/InvoiceInformationEN/AdditionalDocument	where extensionId='InvoiceInformationEN'
1..1	• • cbc:ID	Invoiced object identifier, Supporting document reference. An identifier for an object on which the invoice is based, given by the Seller, or the identifier for the supporting document. Example value: 'AB23456'	1..1 0..1	Invoice/InvoiceInformation/Extension/CustomContent/InvoiceInformationEN/AdditionalDocument/Number Invoice/InvoiceInformation/Extension/CustomContent/InvoiceInformationEN/ObjectId	where extensionId='InvoiceInformationEN'
O	• • • @schemeID	Scheme identifier. The identification scheme identifier of the Invoiced object identifier. Example value: 'AUN'	0..1	No scheme id for Invoice/InvoiceInformation/Extension/CustomContent/InvoiceInformationEN/AdditionalDocument/Number Invoice/InvoiceInformation/Extension/CustomContent/InvoiceInformationEN/ObjectId/@schemeId (for object id)	where extensionId='InvoiceInformationEN'

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0..1	• • cbc:DocumentTypeCode	Document type code. Code '130' MUST be used to indicate an invoice object reference. Not used for other additional documents.	0..1	Invoice/InvoiceInformation/Extension/CustomContent/InvoiceInformationEN/AdditionalDocument/Type Fixed value '130' for invoice object id should be used.	where extensionId='InvoiceInformationEN'
0..1	• • cbc:DocumentDescription	Supporting document description. A description of the supporting document, such as: timesheet, usage report etc. Example value: 'Time list	0..1	Invoice/InvoiceInformation/Extension/CustomContent/InvoiceInformationEN/AdditionalDocument/Name	where extensionId='InvoiceInformationEN'
0..1	• • cac:Attachment	ATTACHMENT	0..1	Invoice/InvoiceInformation/Extension/CustomContent/InvoiceInformationEN/AdditionalDocument/File	where extensionId='InvoiceInformationEN'
0..1	• • • cbc:EmbeddedDocumentBinaryObject	Attached document. An attached document embedded as binary object (Base64) or sent together with the invoice. Example value: 'aHR0cHM6Ly90ZXN0LXZlZmEuZGlmaS5uby9wZXBwb2xiaXMvcG9hY2MvYmlsbGluZy8zLjAvAvYmlzLw=='	0..1	Invoice/InvoiceInformation/Extension/CustomContent/InvoiceInformationEN/AdditionalDocument/File/BinaryObject	where extensionId='InvoiceInformationEN'
M	• • • • @mimeCode	Attached document Mime code. The mime code of the attached document. Example value: 'text/csv'	1..1	Invoice/InvoiceInformation/Extension/CustomContent/InvoiceInformationEN/AdditionalDocument/File/FileMimeCode	where extensionId='InvoiceInformationEN'
M	• • • • @filename	Attached document Filename. The file name of the attached document. Example value: 'Hours-spent.csv'	1..1	Invoice/InvoiceInformation/Extension/CustomContent/InvoiceInformationEN/AdditionalDocument/File/FileName	where extensionId='InvoiceInformationEN'
0..1	• • • cac:ExternalReference	EXTERNAL REFERENCE			
1..1	• • • • cbc:URI	External document location. The URL (Uniform Resource Locator) that identifies where the external document is located. A means of locating the resource, including its primary access mechanism, e.g. http:// or ftp://. Example value: 'http://www.example.com/index.html'	0..1	Invoice/InvoiceInformation/Extension/CustomContent/InvoiceInformationEN/AdditionalDocument/URL	where extensionId='InvoiceInformationEN'
0..1	• cac:ProjectReference	PROJECT REFERENCE			
1..1	• • cbc:ID	Project reference. The identification of the project the invoice refers to. Example value: 'PID33'	0..1	Invoice/InvoiceInformation/Extension/CustomContent/InvoiceInformationEN/ProjectRef	where extensionId='InvoiceInformationEN'
1..1	• cac:AccountingSupplierParty	SELLER. A group of business terms providing information about the Seller.	1..1	Invoice/InvoiceParties/SellerParty	
1..1	• • cac:Party	PARTY			
1..1	• • • cbc:EndpointID	Seller electronic address. Identifies the Seller's electronic address to which a business document may be delivered.	0..1	Invoice/InvoiceParties/SellerParty/Extension/CustomContent/PartyEN/PartyElectronicAddress	where extensionId='PartyEN'
M	• • • • @schemeID	Seller electronic address identification scheme identifier. The identification scheme identifier of the Seller electronic address	1..1	Invoice/InvoiceParties/SellerParty/Extension/CustomContent/PartyEN/PartyElectronicAddress/@schemeId	where extensionId='PartyEN'

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0..n	• • • cac:PartyIdentification	PARTY IDENTIFICATION			
1..1	• • • • cbc:ID	Seller identifier or bank assigned creditor identifier. This element is used for both the identification of the Seller, or the unique banking reference identifier of Seller (assigned by the Seller bank.). Example value: '5060012349998'	1) GLN (0..1); 2) PartyId(0..n); 3) UniqueCode(0..1); 4) DirectDebitPayeeContractNumber(0..1).	Fill in with values from the list: 1) Invoice/InvoiceParties/SellerParty/GLN; 2) Invoice/InvoiceParties/SellerParty/Extension/CustomContent/PartyEN/PartyId; 3) Invoice/InvoiceParties/SellerParty/UniqueCode; 4) if invoice is not factored invoice then add Invoice/PaymentInfo/DirectDebitPayeeContractNumber.	where extensionId='PartyEN'
O	• • • • • @schemeID	Seller or bank assigned creditor identifier identification scheme identifier. The identification scheme identifier of the Seller identifier. For bank assigned creditor identifier (BT-90), value MUST be 'SEPA'. Example value: '0088'	1) GLN (0..1); 2) PartyId(0..n); 3) UniqueCode(0..1); 4) DirectDebitPayeeContractNumber(0..1).	Fill in with the values from the list: 1) for GLN use value 'GLN'; 2) for PartyId use value from Invoice/InvoiceParties/SellerParty/Extension/CustomContent/PartyEN/PartyId/@schemeId 3) for UniqueCode do not use schemeId; 4) for DirectDebitPayeeContractNumber schemeId='SEPA'.	where extensionId='PartyEN'
0..1	• • • cac:PartyName	PARTY NAME			
1..1	• • • • cbc:Name	Seller trading name. A name by which the Seller is known, other than Seller name (also known as Business name). Example value: 'Seller Business Name AS'	0..1	Invoice/InvoiceParties/SellerParty/Extension/CustomContent/PartyEN/TradingName	where extensionId='PartyEN'
1..1	• • • cac:PostalAddress	SELLER POSTAL ADDRESS. A group of business terms providing information about the address of the Seller. Sufficient components of the address are to be filled to comply with legal requirements.	0..1	Invoice/InvoiceParties/SellerParty/ContactData/MailAddress	
0..1	• • • • cbc:StreetName	Seller address line 1. The main address line in an address. Example value: 'Main Street 1'	1..1	Invoice/InvoiceParties/SellerParty/ContactData/MailAddress/PostalAddress1	
0..1	• • • • cbc:AdditionalStreetName	Seller address line 2. An additional address line in an address that can be used to give further details supplementing the main line. Example value: 'Po Box 351	0..1	Invoice/InvoiceParties/SellerParty/ContactData/MailAddress/PostalAddress2	
0..1	• • • • cbc:CityName	Seller city. The common name of the city, town or village, where the Seller address is located. Example value: 'London	1..1	Invoice/InvoiceParties/SellerParty/ContactData/MailAddress/City	

0..1	• • • • cbc:PostalZone	Seller post code. The identifier for an addressable group of properties according to the relevant postal service. Example value: 'W1G 8LZ'	0..1	Invoice/InvoiceParties/SellerParty/ContactData/MailAddress/PostalCode	
0..1	• • • • cbc:CountrySubentity	Seller country subdivision. The subdivision of a country. Example value: 'Region A'	0..1	Invoice/InvoiceParties/SellerParty/ContactData/MailAddress/Extension/CustomContent/MailAddressEN/CountrySubDivision	where extensionId='MailAddressEN'
0..1	• • • • cac:AddressLine	ADDRESS LINE			
1..1	• • • • • cbc:Line	Seller address line 3. An additional address line in an address that can be used to give further details supplementing the main line. Example value: 'Building 23'	0..1	Invoice/InvoiceParties/SellerParty/ContactData/MailAddress/Extension/CustomContent/MailAddressEN/PostalAddress3	where extensionId='MailAddressEN'
1..1	• • • • cac:Country	COUNTRY			
1..1	• • • • • cbc:IdentificationCode	Seller country code. A code that identifies the country. Example value: 'GB'	1..1	Invoice/InvoiceParties/SellerParty/ContactData/MailAddress/Extension/CustomContent/MailAddressEN/CountryCode	where extensionId='MailAddressEN'
0..2	• • • cac:PartyTaxScheme	PARTY VAT/TAX IDENTIFIERS			
1..1	• • • • cbc:CompanyID	Seller VAT identifier, Seller tax registration identifier. The Seller's VAT identifier (also known as Seller VAT identification number) or the local identification (defined by the Seller's address) of the Seller for tax purposes or a reference that enables the Seller to state his registered tax status. Example value: 'NO999888777	VATRegNumber(0..1) TaxRegId(0..1)	1) Invoice/InvoiceParties/SellerParty/VATRegNumber or 2) Invoice/InvoiceParties/SellerParty/Extension/CustomContent/PartyEN/TaxRegId	where extensionId='PartyEN'
1..1	• • • • cac:TaxScheme	TAX SCHEME			
1..1	• • • • • cbc:ID	Mandatory element. For Seller VAT identifier (BT-31), use value 'VAT', for the seller tax registration identifier (BT-32), use != 'VAT'. Example value: 'VAT'	-	For Invoice/InvoiceParties/SellerParty/VATRegNumber use value 'VAT', for Invoice/InvoiceParties/SellerParty/Extension/CustomContent/PartyEN/TaxRegId use != 'VAT'.	
1..1	• • • cac:PartyLegalEntity	PARTY LEGAL ENTITY			
1..1	• • • • cbc:RegistrationName	Seller name. The full formal name by which the Seller is registered in the national registry of legal entities or as a Taxable person or otherwise trades as a person or persons. Example value: 'Full Formal Seller Name LTD.'	1..1	Invoice/InvoiceParties/SellerParty/Name	
0..1	• • • • cbc:CompanyID	Seller legal registration identifier. An identifier issued by an official registrar that identifies the Seller as a legal entity or person. Example value: '987654321'	1..1	Invoice/InvoiceParties/SellerParty/RegNumber	

O	• • • • • @schemeID	Seller legal registration identifier identification scheme identifier. The identification scheme identifier of the Seller legal registration identifier. Example value: '0002'	-	Default value: <Estonian business register code in ISO6523>	
0..1	• • • • cbc:CompanyLegalForm	Seller additional legal information. Additional legal information relevant for the Seller. Example value: 'Share capital'	0..1	Invoice/InvoiceParties/SellerParty/Extension/CustomContent/PartyEN/AdditionalLegalInfo	where extensionId='PartyEN'
0..1	• • • cac:Contact	SELLER CONTACT. A group of business terms providing contact information about the Seller.	0..1	Invoice/InvoiceParties/SellerParty/ContactData	
0..1	• • • • cbc:Name	Seller contact point. A contact point for a legal entity or person. Example value: 'xyz123'	0..1	Invoice/InvoiceParties/SellerParty/ContactData/ContactName	
0..1	• • • • cbc:Telephone	Seller contact telephone number. A phone number for the contact point. Example value: '887 654 321'	0..1	Invoice/InvoiceParties/SellerParty/ContactData/PhoneNumber	
0..1	• • • • cbc:ElectronicMail	Seller contact email address. An e-mail address for the contact point. Example value: 'test.name@foo.bar'	0..1	Invoice/InvoiceParties/SellerParty/ContactData/E-mailAddress	
1..1	• cac:AccountingCustomerParty	BUYER. A group of business terms providing information about the Buyer.	1..1	Invoice/InvoiceParties/BuyerParty	
1..1	• • cac:Party	PARTY			
1..1	• • • cbc:EndpointID	Buyer electronic address. Identifies the Buyer's electronic address to which a business document should be delivered. Example value: 'SE8765456787'	0..1	Invoice/InvoiceParties/BuyerParty/Extension/CustomContent/PartyEN/PartyElectronicAddress	where extensionId='PartyEN'
M	• • • • @schemeID	Buyer electronic address identification scheme identifier. The identification scheme identifier of the Buyer electronic address.	1..1	Invoice/InvoiceParties/BuyerParty/Extension/CustomContent/PartyEN/PartyElectronicAddress/@schemeId	where extensionId='PartyEN'
0..1	• • • cac:PartyIdentification				
1..1	• • • • cbc:ID	Buyer identifier. An identifier of the Buyer. Example value: 'SE8765456787'	GLN (0..1) PartyId(0..n) UniqueCode(0..1)	Fill in with with first value found from the list: 1) Invoice/InvoiceParties/BuyerParty/GLN; 2) Invoice/InvoiceParties/BuyerParty/Extension/CustomContent/PartyEN/PartyId; 3) else use Invoice/InvoiceParties/BuyerParty/UniqueCode.	where extensionId='PartyEN'
O	• • • • • @schemeID	Buyer identifier identification scheme identifier. The identification scheme identifier of the Buyer identifier. Example value: '0088'	0..1	Fill in with the values from the list: 1) for GLN use value 'GLN'; 2) for PartyId use value from Invoice/InvoiceParties/BuyerParty/Extension/CustomContent/PartyEN/PartyId/@schemeId 3) for UniqueCode do not use schemeId.	where extensionId='PartyEN'
0..1	• • • cac:PartyName	PARTY NAME			

1..1	• • • • cbc:Name	Buyer trading name. A name by which the Buyer is known, other than Buyer name (also known as Business name). Example value: 'Buyer Trading Name'	0..1	Invoice/InvoiceParties/BuyerParty/Extension/CustomContent/PartyEN/TradingName	where extensionId='PartyEN'
1..1	• • • cac:PostalAddress	BUYER POSTAL ADDRESS. A group of business terms providing information about the postal address for the Buyer. Sufficient components of the address are to be filled to comply with legal requirements.	0..1	Invoice/InvoiceParties/BuyerParty/ContactData/MailAddress	
0..1	• • • • cbc:StreetName	Buyer address line 1. The main address line in an address. Example value: 'Hovudgatan 32'	1..1	Invoice/InvoiceParties/BuyerParty/ContactData/MailAddress/PostalAddress1	
0..1	• • • • cbc:AdditionalStreetName	Buyer address line 2. An additional address line in an address that can be used to give further details supplementing the main line. Example value: 'Po box 43'	0..1	Invoice/InvoiceParties/BuyerParty/ContactData/MailAddress/PostalAddress2	
0..1	• • • • cbc:CityName	Buyer city. The common name of the city, town or village, where the Buyer's address is located. Example value: 'Stockholm'	1..1	Invoice/InvoiceParties/BuyerParty/ContactData/MailAddress/City	
0..1	• • • • cbc:PostalZone	Buyer post code. The identifier for an addressable group of properties according to the relevant postal service. Example value: '34567'	0..1	Invoice/InvoiceParties/BuyerParty/ContactData/MailAddress/PostalCode	
0..1	• • • • cbc:CountrySubentity	Buyer country subdivision. The subdivision of a country. Example value: 'Region A'	0..1	Invoice/InvoiceParties/BuyerParty/ContactData/MailAddress/Extension/CustomContent/MailAddressEN/CountrySubDivision	where extensionId='MailAddressEN'
0..1	• • • • cac:AddressLine	ADDRESS LINE			
1..1	• • • • • cbc:Line	Buyer address line 3. An additional address line in an address that can be used to give further details supplementing the main line. Example value: 'Building F2'	0..1	Invoice/InvoiceParties/BuyerParty/ContactData/MailAddress/Extension/CustomContent/MailAddressEN/PostalAddress3	where extensionId='MailAddressEN'
1..1	• • • • cac:Country	COUNTRY			
1..1	• • • • • cbc:IdentificationCode	Buyer country code. A code that identifies the country. Example value: 'SE'	1..1	Invoice/InvoiceParties/BuyerParty/ContactData/MailAddress/Extension/CustomContent/MailAddressEN/CountryCode	where extensionId='MailAddressEN'
0..1	• • • cac:PartyTaxScheme	PARTY VAT IDENTIFIER			
1..1	• • • • cbc:CompanyID	Buyer VAT identifier. The Buyer's VAT identifier (also known as Buyer VAT identification number). Example value: 'SE8765456787'	0..1	Invoice/InvoiceParties/BuyerParty/VATRegNumber	where extensionId='PartyEN'
1..1	• • • • cac:TaxScheme	TAX SCHEME			
1..1	• • • • • cbc:ID	Mandatory element. Use 'VAT'. Default value: 'VAT'	-	Default value: 'VAT'.	

1..1	• • • cac:PartyLegalEntity	PARTY LEGAL ENTITY			
1..1	• • • • cbc:RegistrationName	Buyer name. The full name of the Buyer. Example value: 'Buyer Full Name AS'	1..1	Invoice/InvoiceParties/BuyerParty/Name	
0..1	• • • • cbc:CompanyID	Buyer legal registration identifier. An identifier issued by an official registrar that identifies the Buyer as a legal entity or person. Example value: 'SE8765456787'	0..n	Invoice/InvoiceParties/BuyerParty/RegNumber	
O	• • • • • @schemeID	Buyer legal registration identifier identification scheme identifier. The identification scheme identifier of the Buyer legal registration identifier.	0..1	Invoice/InvoiceParties/BuyerParty/Extension/CustomContent/PartyEN/PartyId/@schemeId	where extensionId='PartyEN'
0..1	• • • cac:Contact	BUYER CONTACT. A group of business terms providing contact information relevant for the Buyer.	0..1	Invoice/InvoiceParties/BuyerParty/ContactData	
0..1	• • • • cbc:Name	Buyer contact point. A contact point for a legal entity or person. Example value: 'Jens Jensen'	0..1	Invoice/InvoiceParties/BuyerParty/ContactData/ContactName	
0..1	• • • • cbc:Telephone	Buyer contact telephone number. A phone number for the contact point. Example value: '876 654 321'	0..1	Invoice/InvoiceParties/BuyerParty/ContactData/PhoneNumber	
0..1	• • • • cbc:ElectronicMail	Buyer contact email address. An e-mail address for the contact point. Example value: 'jens.j@buyer.se'	0..1	Invoice/InvoiceParties/BuyerParty/ContactData/E-mailAddress	
0..1	• cac:PayeeParty	PAYEE. A group of business terms providing information about the Payee, i.e. the role that receives the payment. Shall be used when the Payee is different from the Seller.	0..1	If factored invoice then Invoice/InvoiceParties/FactorParty	Invoice types of factored invoices are 393 and 396.
0..1	• • cac:PartyIdentification	PARTY IDENTIFICATION			
1..1	• • • cbc:ID	Payee identifier or bank assigned creditor identifier. This element is used for both the identification of the Payee, or the unique banking reference identifier of Payee (assigned by the Payee bank.). Example value: 'FR932874294'	1..1	Invoice/PaymentInfo/PayToAccount	where extensionId='PartyEN'
O	• • • • @schemeID	Payee or bank assigned creditor identifier identification scheme identifier. The identification scheme identifier of the payee identifier. For bank assigned creditor identifier (BT-90), value MUST be 'SEPA'. Example value: 'SEPA'	0..1	Use 'IBAN' if PayToAccount value is IBAN account number.	where extensionId='PartyEN'
1..1	• • cac:PartyName	PARTY NAME			
1..1	• • • cbc:Name	Payee name. The name of the Payee. Example value: 'Payee Name Ltd'	1..1	Invoice/PaymentInfo/PayToName	
0..1	• • cac:PartyLegalEntity	PARTY LEGAL ENTITY			
1..1	• • • cbc:CompanyID	Payee legal registration identifier. An identifier issued by an official registrar that identifies the Payee as a legal entity or person. Example value: 'FR932874294'	0..1	If factored invoice then Invoice/InvoiceParties/FactorParty/RegNumber	

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O	• • • • @schemeID	Payee legal registration identifier identification scheme identifier. The identification scheme identifier of the Payee legal registration identifier. Example value: '0002'	-	If factored invoice then default value: <Estonian business register code in ISO6523>	
0..1	• cac:TaxRepresentativeParty	SELLER TAX REPRESENTATIVE PARTY. A group of business terms providing information about the Seller's tax representative.	0..1	Invoice/AdditionalInformation/CustomContent/SellerTaxRepPartyEN	where extensionId='SellerTaxRepPartyEN'
1..1	• • cac:PartyName	PARTY NAME			
1..1	• • • cbc:Name	Seller tax representative name. The full name of the Seller's tax representative party. Example value: 'Tax Representative Name AS	1..1	Invoice/AdditionalInformation/CustomContent/SellerTaxRepPartyEN/Name	where extensionId='SellerTaxRepPartyEN'
1..1	• • cac:PostalAddress	SELLER TAX REPRESENTATIVE POSTAL ADDRESS. A group of business terms providing information about the postal address for the tax representative party. Sufficient components of the address are to be filled to comply with legal requirements.	0..1	Invoice/AdditionalInformation/CustomContent/SellerTaxRepPartyEN/ContactData/MailAddress	where extensionId='SellerTaxRepPartyEN'
0..1	• • • cbc:StreetName	Tax representative address line 1. The main address line in an address. Example value: 'Lille gatan 545'	1..1	Invoice/AdditionalInformation/CustomContent/SellerTaxRepPartyEN/ContactData/MailAddress/PostalAddress1	where extensionId='SellerTaxRepPartyEN'
0..1	• • • cbc:AdditionalStreetName	Tax representative address line 2. An additional address line in an address that can be used to give further details supplementing the main line. Example value: 'Po Box 987'	0..1	Invoice/AdditionalInformation/CustomContent/SellerTaxRepPartyEN/ContactData/MailAddress/PostalAddress2	where extensionId='SellerTaxRepPartyEN'
0..1	• • • cbc:CityName	Tax representative city. The common name of the city, town or village, where the tax representative address is located. Example value: 'Göteborg'	1..1	Invoice/AdditionalInformation/CustomContent/SellerTaxRepPartyEN/ContactData/MailAddress/City	where extensionId='SellerTaxRepPartyEN'
0..1	• • • cbc:PostalZone	Tax representative post code. The identifier for an addressable group of properties according to the relevant postal service. Example value: '12345'	0..1	Invoice/AdditionalInformation/CustomContent/SellerTaxRepPartyEN/ContactData/MailAddress/PostalCode	where extensionId='SellerTaxRepPartyEN'
0..1	• • • cbc:CountrySubentity	Tax representative country subdivision. The subdivision of a country. Example value: 'Region Vest'	0..1	Invoice/AdditionalInformation/CustomContent/SellerTaxRepPartyEN/ContactData/MailAddress/Extension/CustomContent/MailAddressEN/CountrySubDivision	where extensionId='SellerTaxRepPartyEN'
0..1	• • • cac:AddressLine	ADDRESS LINE			
1..1	• • • • cbc:Line	Tax representative address line 3. An additional address line in an address that can be used to give further details supplementing the main line. Example value: 'A87'	0..1	Invoice/AdditionalInformation/CustomContent/SellerTaxRepPartyEN/ContactData/MailAddress/Extension/CustomContent/MailAddressEN/PostalAddress3	where extensionId='SellerTaxRepPartyEN'
1..1	• • • cac:Country	COUNTRY			
1..1	• • • • cbc:IdentificationCode	Tax representative country code. A code that identifies the country. Example value: 'SE'	1..1	Invoice/AdditionalInformation/CustomContent/SellerTaxRepPartyEN/ContactData/MailAddress/Extension/CustomContent/MailAddressEN/CountryCode	where extensionId='SellerTaxRepPartyEN'

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1..1	• • cac:PartyTaxScheme	PARTY VAT IDENTIFIER			
1..1	• • • cbc:CompanyID	Seller tax representative VAT identifier. The VAT identifier of the Seller's tax representative party. Example value: 'FR932874294´	0..1	Invoice/AdditionalInformation/CustomContent/SellerTaxRepPartyEN/VATRegNumber	where extensionId='SellerTaxRepPartyEN'. VATRegNumber is mandatory for seller tax representative.
1..1	• • • cac:TaxScheme	TAX SCHEME			
1..1	• • • • cbc:ID	Mandatory element. Use 'VAT'. Default value: 'VAT'	-	Default value: VAT	
0..1	• cac:Delivery	DELIVERY INFORMATION. A group of business terms providing information about where and when the goods and services invoiced are delivered.			
0..1	• • cbc:ActualDeliveryDate	Actual delivery date. The date on which the supply of goods or services was made or completed. Format = "YYYY-MM-DD". Example value: '2017-12-01'	0..1	Invoice/InvoiceInformation/Extension/CustomContent/InvoiceInformationEN/ActualDeliveryDate	where extensionId='InvoiceInformationEN'
0..1	• • cac:DeliveryLocation				
0..1	• • • cbc:ID	Deliver to location identifier. An identifier for the location at which the goods and services are delivered. Example value: '83745498753497'	GLN (0..1) PartyId (0..n) UniqueCode (0..1)	Fill in element value with first found: 1) Invoice/InvoiceParties/DeliveryParty/GLN; 2) Invoice/InvoiceParties/DeliveryParty/Extension/CustomContent/PartyEN/PartyId; 3) Invoice/InvoiceParties/DeliveryParty/UniqueCode.	if using PartyId then extensionId must be 'PartyEN'
O	• • • • @schemeID	Deliver to location identifier identification scheme identifier. The identification scheme identifier of the Deliver to location identifier. Example value: '0088'	0..1	Fill in as follows: 1) for GLN should be used 'GLN'; 2) for PartyId should be used Invoice/InvoiceParties/DeliveryParty/Extension/CustomContent/PartyEN/PartyId/@schemeId; 3) for UniqueCode do not use schemeId.	if using PartyId then extensionId must be 'PartyEN'
0..1	• • • cac:Address	DELIVER TO ADDRESS. A group of business terms providing information about the address to which goods and services invoiced were or are delivered.	0..1	Invoice/InvoiceParties/DeliveryParty/ContactData/MailAddress	
0..1	• • • • cbc:StreetName	Deliver to address line 1. The main address line in an address. Example value: 'Delivery Street 1'	1..1	Invoice/InvoiceParties/DeliveryParty/ContactData/MailAddress/PostalAddress1	
0..1	• • • • cbc:AdditionalStreetName	Deliver to address line 2. An additional address line in an address that can be used to give further details supplementing the main line. Example value: 'Delivery Street 2'	0..1	Invoice/InvoiceParties/DeliveryParty/ContactData/MailAddress/PostalAddress2	
0..1	• • • • cbc:CityName	Deliver to city. The common name of the city, town or village, where the deliver to address is located. Example value: 'Malmö'	1..1	Invoice/InvoiceParties/DeliveryParty/ContactData/MailAddress/City	

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0..1	• • • • cbc:PostalZone	Deliver to post code. The identifier for an addressable group of properties according to the relevant postal service. Example value: '86756'	0..1	Invoice/InvoiceParties/DeliveryParty/ContactData/MailAddress/PostalCode	
0..1	• • • • cbc:CountrySubentity	Deliver to country subdivision. The subdivision of a country. Example value: 'South Region'	0..1	Invoice/InvoiceParties/DeliveryParty/ContactData/MailAddress/Extension/CustomContent/MailAddressEN/CountrySubDivision	where extensionId='MailAddressEN'
0..1	• • • • cac:AddressLine	ADDRESS LINE			
1..1	• • • • • cbc:Line	Deliver to address line 3. An additional address line in an address that can be used to give further details supplementing the main line. Example value: 'C54'	0..1	Invoice/InvoiceParties/DeliveryParty/ContactData/MailAddress/Extension/CustomContent/MailAddressEN/PostalAddress3	where extensionId='MailAddressEN'
1..1	• • • • cac:Country	COUNTRY			
1..1	• • • • • cbc:IdentificationCode	Deliver to country code. A code that identifies the country. Example value: 'SE'	1..1	Invoice/InvoiceParties/DeliveryParty/ContactData/MailAddress/Extension/CustomContent/MailAddressEN/CountryCode	where extensionId='MailAddressEN'
0..1	• • cac:DeliveryParty	DELIVER PARTY	0..1	Invoice/InvoiceParties/DeliveryParty	
1..1	• • • cac:PartyName	PARTY NAME			
1..1	• • • • cbc:Name	Deliver to party name. The name of the party to which the goods and services are delivered. Example value: 'Deliver name'	1..1	Invoice/InvoiceParties/DeliveryParty/Name	
0..n	• cac:PaymentMeans	PAYMENT INSTRUCTIONS. A group of business terms providing information about the payment.			
1..1	• • cbc:PaymentMeansCode	Payment means type code. The means, expressed as code, for how a payment is expected to be or has been settled. Example value: '30'	1..1	Invoice/AdditionalInformation/CustomContent/PaymentInfoEN/PaymentMethodCode	where extensionId='PaymentInfoEN'
O	• • • @name	Payment means text. The means, expressed as text, for how a payment is expected to be or has been settled. Example value: 'Credit transfer'	0..1	Invoice/InvoiceInformation/PaymentMethod	
0..1	• • cbc:PaymentID	Remittance information. A textual value used to establish a link between the payment and the Invoice, issued by the Seller. Used for creditor's critical reconciliation information. This information element helps the Seller to assign an incoming payment to the relevant payment process. Example value: 'Credit transfer'	1..1	Invoice/PaymentInfo/PaymentId	
0..1	• • cac:CardAccount	PAYMENT CARD INFORMATION. A group of business terms providing information about card used for payment contemporaneous with invoice issuance.	0..1	Invoice/InvoiceInformation/Extension/CustomContent/PaymentInfoEN/PaymentCardInfo	where extensionId='PaymentInfoEN'

1..1	• • • cbc:PrimaryAccountNumberID	Payment card primary account number. The Primary Account Number (PAN) of the card used for payment.In accordance with card payments security standards, an invoice should never include a full card primary account number. Example value: '1234'	1..1	Invoice/InvoiceInformation/Extension/CustomContent/PaymentInfoEN/PaymentCardInfo/PrimaryAccountNumber	where extensionId='PaymentInfoEN'
1..1	• • • cbc:NetworkID	Card Network identifier, such as VISA, American Express, Master Card. Example value: 'VISA'	1..1	Invoice/InvoiceInformation/Extension/CustomContent/PaymentInfoEN/PaymentCardInfo/PrimaryAccountNumber	where extensionId='PaymentInfoEN' Use first 6 numbers as network ID. The value must be a textual network ID (VISA, MasterCard, American Express, ...) it can be transformed from numbers. There is no code list specified. Transformation must use the latest card network list.
0..1	• • • cbc:HolderName	Payment card holder name. The name of the payment card holder. Example value: 'John Doe'	1..1	Invoice/InvoiceInformation/Extension/CustomContent/PaymentInfoEN/PaymentCardInfo/PaymentCardHolderName	where extensionId='PaymentInfoEN'
0..1	• • cac:PayeeFinancialAccount	CREDIT TRANSFER. A group of business terms to specify credit transfer payments.			
1..1	• • • cbc:ID	Payment account identifier. A unique identifier of the financial payment account, at a payment service provider, to which payment should be made. Such as IBAN or BBAN. Example value: 'NO99991122222'	1..1	Invoice/PaymentInfo/PayToAccount	
0..1	• • • cbc:Name	Payment account name. The name of the payment account, at a payment service provider, to which payment should be made. Example value: 'Payment Account'	0..1	Invoice/InvoiceInformation/Extension/CustomContent/PaymentInfoEN/PaymentAccountName	where extensionId='PaymentInfoEN'
0..1	• • • cac:FinancialInstitutionBranch	FINANCIAL INSTITUTION BRANCH			
1..1	• • • • cbc:ID	Payment service provider identifier. An identifier for the payment service provider where a payment account is located. Such as a BIC or a national clearing code where required. No identification scheme Identifier to be used. Example value: '9999'	0..1	Invoice/PaymentInfo/PayToBIC	
0..1	• • cac:PaymentMandate	DIRECT DEBIT. A group of business terms to specify a direct debit.			
0..1	• • • cbc:ID	Mandate reference identifier. Unique identifier assigned by the Payee for referencing the direct debit mandate. Used in order to pre-notify the Buyer of a SEPA direct debit. Example value: '123456'	0..1	Invoice/PaymentInfo/DirectDebitPayerNumber	
0..1	• • • cac:PayerFinancialAccount	PAYER FINANCIAL ACCOUNT			

1..1	• • • • cbc:ID	Debited account identifier. The account to be debited by the direct debit. Example value: '12345676543'	1..1	Invoice/InvoiceParties/BuyerParty/AccountInfo/AccountNumber	
0..1	• cac:PaymentTerms	PAYMENT TERMS			
1..1	• • cbc:Note	Payment terms. A textual description of the payment terms that apply to the amount due for payment (Including description of possible penalties). Example value: 'Net within 30 days'	0..1	Invoice/InvoiceInformation/PaymentTerm	
0..n	• cac:AllowanceCharge	DOCUMENT LEVEL ALLOWANCES AND CHARGES. A group of business terms providing information about allowances applicable to the Invoice as a whole. A group of business terms providing information about charges and taxes other than VAT, applicable to the Invoice as a whole.	0..1	Invoice/InvoiceSumGroup/Extension/CustomContent/AdditionEN	where extensionId='AdditionEN'
1..1	• • cbc:ChargeIndicator	Use 'true' when informing about Charges and 'false' when informing about Allowances. Example value: 'false'	1..1	Invoice/InvoiceSumGroup/Extension/CustomContent/AdditionEN/addCode	where extensionId='AdditionEN' If addCode = 'CHR' then ChargeIndicator = true else if addCode = 'DCS'then ChargeIndicator = false.
0..1	• • cbc:AllowanceChargeReasonCode	Document level allowance or charge reason code. The reason for the document level allowance or charge, expressed as a code. The Document level allowance reason code and the Document level allowance reason shall indicate the same allowance reaso. Example value: '95'	0..1	Invoice/InvoiceSumGroup/Extension/CustomContent/AdditionEN/AddContentCode	where extensionId='AdditionEN'
0..1	• • cbc:AllowanceChargeReason	Document level allowance or charge reason. The reason for the document level allowance or charge, expressed as text. The Document level allowance reason code and the Document level allowance reason shall indicate the same allowance reaso. Example value: 'Discount'	0..1	Invoice/InvoiceSumGroup/Extension/CustomContent/AdditionEN/AddContent	where extensionId='AdditionEN'
0..1	• • cbc:MultiplierFactorNumeric	Document level allowance or charge percentage. The percentage that may be used, in conjunction with the document level allowance base amount, to calculate the document level allowance or charge amount. Example value: '20'	0..1	Invoice/InvoiceSumGroup/Extension/CustomContent/AdditionEN/AddRate	where extensionId='AdditionEN'
1..1	• • cbc:Amount	Document level allowance or charge amount. The amount of an allowance or a charge, without VAT. Must be rounded to maximum 2 decimals. Example value: '200'	1..1	Invoice/InvoiceSumGroup/Extension/CustomContent/AdditionEN/AddSum	where extensionId='AdditionEN'
M	• • • @currencyID	Mandatory attribute. Use BT-5	0..1	Invoice/InvoiceSumGroup/Currency	
0..1	• • cbc:BaseAmount	Document level allowance or charge base amount. The base amount that may be used, in conjunction with the	0..1	Invoice/InvoiceSumGroup/Extension/CustomContent/AdditionEN/AddBaseSum	where extensionId='AdditionEN'

		document level allowance or charge percentage, to calculate the document level allowance or charge amount. Must be rounded to maximum 2 decimals. Example value: '1000'			
M	• • • @currencyID	Mandatory attribute. Use BT-5	0..1	Invoice/InvoiceSumGroup/Currency	
1..1	• • cac:TaxCategory	TAX CATEGORY			
1..1	• • • cbc:ID	Document level allowance or charge VAT category code. A coded identification of what VAT category applies to the document level allowance or charge.	1..1	Invoice/InvoiceSumGroup/Extension/CustomContent/AdditionEN/VAT/Reference/CustomContent/VATEN/CategoryCode	where extensionId='AdditionEN'
0..1	• • • cbc:Percent	Document level allowance or charge VAT rate. The VAT rate, represented as percentage that applies to the document level allowance or charge. Example value: '25'	1..1	Invoice/InvoiceSumGroup/Extension/CustomContent/AdditionEN/VAT/VATRate	where extensionId='AdditionEN'
1..1	• • • cac:TaxScheme	TAX SCHEME			
1..1	• • • • cbc:ID	Mandatory element. Use 'VAT'. Default value: 'VAT'	-	Default value: VAT	
0..2	• cac:TaxTotal	TAX TOTAL. When tax currency code is provided, two instances of the tax total must be present.			
1..1	• • cbc:TaxAmount	Invoice total VAT amount, Invoice total VAT amount in accounting currency. The total VAT amount for the Invoice or the VAT total amount expressed in the accounting currency accepted or required in the country of the Seller. Must be rounded to maximum 2 decimals. Example value: '1000.00'	0..1	For TaxTotal: - in invoice currency use Invoice/InvoiceSumGroup/TotalVATSum - in different currency use Invoice/InvoiceSumGroup/Extension/CustomContent/InvoiceSumGroupEN/InvoiceTotalVATSumInAccountingCurrency	where extensionId='InvoiceSumGroupEN'
M	• • • @currencyID	Mandatory attribute. Use BT-5 or BT-6.	Currency(0..1) @currency (1..1)	For TaxTotal: - in invoice currency use Invoice/InvoiceSumGroup/Currency - in different currency use Invoice/InvoiceSumGroup/Extension/CustomContent/InvoiceSumGroupEN/InvoiceTotalVATSumInAccountingCurrency/@currency	where extensionId='InvoiceSumGroupEN'
0..n	• • cac:TaxSubtotal	VAT BREAKDOWN. A group of business terms providing information about VAT breakdown by different categories, rates and exemption reasons	0..n	Invoice/InvoiceSumGroup/VAT	
1..1	• • • cbc:TaxableAmount	VAT category taxable amount. Sum of all taxable amounts subject to a specific VAT category code and VAT category rate (if the VAT category rate is applicable). Must be rounded to maximum 2 decimals. Example value: '4000.00'	0..1	Invoice/InvoiceSumGroup/VAT/SumBeforeVAT	

M	• • • • @currencyID	Mandatory attribute. Use BT-5	0..1	Invoice/InvoiceSumGroup/Currency	
1..1	• • cbc:TaxAmount	VAT category tax amount. The total VAT amount for a given VAT category. Must be rounded to maximum 2 decimals. Example value: '1000'	0..1	Invoice/InvoiceSumGroup/TotalVATSum	
M	• • • @currencyID	Mandatory attribute. Use BT-5. Example value: 'EUR'	0..1	Invoice/InvoiceSumGroup/Currency	
1..1	• • cac:TaxCategory				
1..1	• • • cbc:ID	VAT category code. Coded identification of a VAT category. Example value: 'S'	1..1	Invoice/InvoiceSumGroup/VAT/Reference/CustomContent/VATEN/CategoryCode	where extensionId='VATEN'
0..1	• • • cbc:Percent	VAT category rate. The VAT rate, represented as percentage that applies for the relevant VAT category. Example value: '25'	1..1	Invoice/InvoiceSumGroup/VAT/VATRate	
0..1	• • • cbc:TaxExemptionReasonCode	VAT exemption reason text. A textual statement of the reason why the amount is exempted from VAT or why no VAT is being charged. Example value: 'Exempt'	0..1	Invoice/InvoiceSumGroup/VAT/Reference/CustomContent/VATEN/ExemptionReasonCode	where extensionId='VATEN'
0..1	• • • cbc:TaxExemptionReason	VAT exemption reason text. A textual statement of the reason why the amount is exempted from VAT or why no VAT is being charged. Example value: 'Exempt'	0..1	Invoice/InvoiceSumGroup/VAT/Reference/CustomContent/VATEN/ExemptionReasonText	where extensionId='VATEN'
1..1	• • • cac:TaxScheme	TAX SCHEME			
1..1	• • • • cbc:ID	Mandatory element. Use 'VAT'. Default value: 'VAT'	-	Default value: 'VAT'.	
1..1	• cac:LegalMonetaryTotal	DOCUMENT TOTALS. A group of business terms providing the monetary totals for the Invoice.			
1..1	• • cbc:LineExtensionAmount	Sum of Invoice line net amount. Sum of all Invoice line net amounts in the Invoice. Must be rounded to maximum 2 decimals. Example value: '4200.0'	0..1	Invoice/InvoiceSumGroup/InvoiceSum	
M	• • • @currencyID	Mandatory attribute. Use BT-5. Example value: 'EUR'	0..1	Invoice/InvoiceSumGroup/Currency	
1..1	• • cbc:TaxExclusiveAmount	Invoice total amount without VAT. The total amount of the Invoice without VAT. Must be rounded to maximum 2 decimals. Example value: '4000.0'	1..1	Invoice/InvoiceSumGroup/Extension/CustomContent/InvoiceSumGroupEN/InvoiceTotalSumWithoutVAT	where extensionId='InvoiceSumGroupEN'
M	• • • @currencyID	Mandatory attribute. Use BT-5. Example value: 'EUR	0..1	Invoice/InvoiceSumGroup/Currency	
1..1	• • cbc:TaxInclusiveAmount	Invoice total amount with VAT. The total amount of the Invoice with VAT. Must be rounded to maximum 2 decimals. Example value: '5000.0'	1..1	Invoice/InvoiceSumGroup/TotalSum	
M	• • • @currencyID	Mandatory attribute. Use BT-5. Example value: 'EUR'	0..1	Invoice/InvoiceSumGroup/Currency	

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0..1	• • cbc:AllowanceTotalAmount	Sum of allowances on document level. Sum of all allowances on document level in the Invoice. Must be rounded to maximum 2 decimals. Example value: '300.0'	0..1	Invoice/InvoiceSumGroup/Extension/CustomContent/InvoiceSumGroupEN/AllowanceSum	where extensionId='InvoiceSumGroupEN'
M	• • • @currencyID	Mandatory attribute. Use BT-5. Example value: 'EUR'	0..1	Invoice/InvoiceSumGroup/Currency	
0..1	• • cbc:ChargeTotalAmount	Sum of charges on document level. Sum of all charges on document level in the Invoice. Must be rounded to maximum 2 decimals. Example value: '100.0'	0..1	Invoice/InvoiceSumGroup/Extension/CustomContent/InvoiceSumGroupEN/ChargeSum	where extensionId='InvoiceSumGroupEN'
M	• • • @currencyID	Mandatory attribute. Use BT-5. Example value: 'EUR'	0..1	Invoice/InvoiceSumGroup/Currency	
0..1	• • cbc:PrepaidAmount	Paid amount. The sum of amounts which have been paid in advance. Must be rounded to maximum 2 decimals. Example value: '1000.0'	0..1	Invoice/InvoiceSumGroup/Extension/CustomContent/InvoiceSumGroupEN/PrepaidAmount	where extensionId='InvoiceSumGroupEN'
M	• • • @currencyID	Mandatory attribute. Use BT-5. Example value: 'EUR'	0..1	Invoice/InvoiceSumGroup/Currency	
0..1	• • cbc:PayableRoundingAmount	Rounding amount. The amount to be added to the invoice total to round the amount to be paid. Must be rounded to maximum 2 decimals. Example value: '0.13'	0..1	Invoice/InvoiceSumGroup/Rounding	
M	• • • @currencyID	Mandatory attribute. Use BT-5. Example value: 'EUR'	0..1	Invoice/InvoiceSumGroup/Currency	
1..1	• • cbc:PayableAmount	Amount due for payment. The outstanding amount that is requested to be paid. Must be rounded to maximum 2 decimals. Example value: '4000.0'	0..1	Invoice/InvoiceSumGroup/TotalToPay	
M	• • • @currencyID	Mandatory attribute. Use BT-5. Example value: 'EUR'	0..1	Invoice/InvoiceSumGroup/Currency	
1..n	• cac:InvoiceLine	INVOICE LINE. A group of business terms providing information on individual Invoice lines.	1..n	Invoice/InvoiceItem/InvoiceItemGroup/ItemEntry	
1..1	• • cbc:ID	Invoice line identifier. A unique identifier for the individual line within the Invoice. Example value: '12'	0..1	Invoice/InvoiceItem/InvoiceItemGroup/ItemEntry/RowNo	If missing fill with consecutive numbers 1, 2, 3 … .
0..1	• • cbc:Note	Invoice line note. A textual note that gives unstructured information that is relevant to the Invoice line. Example value: 'New article number 12345'	0..1	Invoice/InvoiceItem/InvoiceItemGroup/ItemEntry/ItemReserve/CustomContent/ItemEntryEN/InfoText	where extensionId='ItemEntryEN'
1..1	• • cbc:InvoicedQuantity	Invoiced quantity. The quantity of items (goods or services) that is charged in the Invoice line. Example value: '10'	0..1	Invoice/InvoiceItem/InvoiceItemGroup/ItemEntry/ItemDetailInfo/ItemAmount	
M	• • • @unitCode	Invoiced quantity unit of measure. The unit of measure that applies to the invoiced quantity. Example value: 'C62'	0..1	Invoice/InvoiceItem/InvoiceItemGroup/ItemEntry/ItemDetailInfo/ItemUnit	
1..1	• • cbc:LineExtensionAmount	Invoice line net amount. The total amount of the Invoice line. The amount is "net" without VAT, i.e. inclusive of line level allowances and charges as well as other	0..1	Invoice/InvoiceItem/InvoiceItemGroup/ItemEntry/VAT/SumBeforeVAT	

		relevant taxes. Must be rounded to maximum 2 decimals. Example value: '4000'			
M	• • • @currencyID	Mandatory attribute. Use BT-5. Example value: 'EUR'	0..1	Invoice/InvoiceSumGroup/Currency	
0..1	• • cbc:AccountingCost	Invoice line Buyer accounting reference. A textual value that specifies where to book the relevant data into the Buyer's financial accounts. Example value: '1287:65464'	0..1	Invoice/InvoiceItem/InvoiceItemGroup/ItemEntry/Accounting/JournalEntry/GeneralLedger	
0..1	• • cac:InvoicePeriod	INVOICE LINE PERIOD. A group of business terms providing information about the period relevant for the Invoice line.	0..1	Invoice/InvoiceItem/InvoiceItemGroup/ItemEntry/ItemReserve/CustomContent/ItemEntryEN/Period	where extensionId='ItemEntryEN'
0..1	• • • cbc:StartDate	Invoice line period start date. The date when the Invoice period for this Invoice line starts. Format ="YYYY-MM-DD". Example value: '2017-11-05'	0..1	Invoice/InvoiceItem/InvoiceItemGroup/ItemEntry/ItemReserve/CustomContent/ItemEntryEN/Period/StartDate	where extensionId='ItemEntryEN'
0..1	• • • cbc:EndDate	Invoice line period end date. The date when the Invoice period for this Invoice line ends. Format ="YYYY-MM-DD". Example value: '2017-11-15'	0..1	Invoice/InvoiceItem/InvoiceItemGroup/ItemEntry/ItemReserve/CustomContent/ItemEntryEN/Period/EndDate	where extensionId='ItemEntryEN'
0..1	• • cac:OrderLineReference	ORDER LINE REFERENCE			
1..1	• • • cbc:LineID	Referenced purchase order line reference. An identifier for a referenced line within a purchase order, issued by the Buyer. Example value: '3'	0..1	Invoice/InvoiceItem/InvoiceItemGroup/ItemEntry/ItemReserve/CustomContent/ItemEntryEN/PurchaseOrderLineRef	where extensionId='ItemEntryEN'
0..1	• • cac:DocumentReference	LINE OBJECT IDENTIFIER			
1..1	• • • cbc:ID	Invoice line object identifier. An identifier for an object on which the invoice line is based, given by the Seller. Example value: 'AVV'	0..1	Invoice/InvoiceItem/InvoiceItemGroup/ItemEntry/ItemReserve/CustomContent/ItemEntryEN/ObjectId	where extensionId='ItemEntryEN'
O	• • • • @schemeID	Invoice line object identifier identification scheme identifier. The identification scheme identifier of the Invoice line object identifier.	0..1	Invoice/InvoiceItem/InvoiceItemGroup/ItemEntry/ItemReserve/CustomContent/ItemEntryEN/ObjectId/@schemeId	where extensionId='ItemEntryEN'
1..1	• • • cbc:DocumentTypeCode	Document type code. Code '130' MUST be used to indicate an invoice object reference. Not used for other additional documents. Default value: '130'	-	Default value: '130'.	
0..n	• • cac:AllowanceCharge	INVOICE LINE ALLOWANCES OR CHARGES. A group of business terms providing information about allowances or charges applicable to the individual Invoice line.	0..1	Invoice/InvoiceItem/InvoiceItemGroup/ItemEntry/ItemReserve/CustomContent/AdditionEN	where extensionId='AdditionEN'
1..1	• • • cbc:ChargeIndicator	Use 'true' when informing about Charges and 'false' when informing about Allowances. Example value: 'false'	1..1	Invoice/InvoiceItem/InvoiceItemGroup/ItemEntry/ItemReserve/CustomContent/AdditionEN/@addCode	If addCode = 'CHR' then ChargeIndicator = true else if addCode = 'DCS' then ChargeIndicator = false. Where extensionId='AdditionEN'.

0..1	• • • cbc:AllowanceChargeReasonCode	Document level allowance or charge reason code. The reason for the document level allowance or charge, expressed as a code. Example value: '95'	0..1	Invoice/InvoiceItem/InvoiceItemGroup/ItemEntry/ItemReserve/CustomContent/AdditionEN/AddContentCode	where extensionId='AdditionEN'
0..1	• • • cbc:AllowanceChargeReason	Document level allowance or charge reason. The reason for the document level allowance or charge, expressed as text. Example value: 'Discount'	0..1	Invoice/InvoiceItem/InvoiceItemGroup/ItemEntry/ItemReserve/CustomContent/AdditionEN/AddContent	where extensionId='AdditionEN'
0..1	• • • cbc:MultiplierFactorNumeric	Document level allowance or charge percentage. The percentage that may be used, in conjunction with the document level allowance base amount, to calculate the document level allowance or charge amount. Example value: '20'	0..1	Invoice/InvoiceItem/InvoiceItemGroup/ItemEntry/ItemReserve/CustomContent/AdditionEN/AddRate	where extensionId='AdditionEN'
1..1	• • • cbc:Amount	Document level allowance or charge amount. The amount of an allowance or a charge, without VAT. Must be rounded to maximum 2 decimals. Example value: '200'	1..1	Invoice/InvoiceItem/InvoiceItemGroup/ItemEntry/ItemReserve/CustomContent/AdditionEN/AddSum	where extensionId='AdditionEN'
M	• • • • @currencyID	Mandatory attribute. Use BT-5. Example value: 'EUR'	0..1	Invoice/InvoiceSumGroup/Currency	
0..1	• • • cbc:BaseAmount	Document level allowance or charge base amount. The base amount that may be used, in conjunction with the document level allowance or charge percentage, to calculate the document level allowance or charge amount. Must be rounded to maximum 2 decimals. Example value: '1000'	0..1	Invoice/InvoiceItem/InvoiceItemGroup/ItemEntry/ItemReserve/CustomContent/AdditionEN/AddBaseSum	where extensionId='AdditionEN'
M	• • • • @currencyID	Mandatory attribute. Use BT-5. Example value: 'EUR'	0..1	Invoice/InvoiceSumGroup/Currency	
1..1	• • cac:Item	ITEM INFORMATION. A group of business terms providing information about the goods and services invoiced.			
0..1	• • • cbc:Description	Item description. A description for an item.The item description allows for describing the item and its features in more detail than the Item name. Example value: 'Long description of the item on the invoice line	0..1	Invoice/InvoiceItem/InvoiceItemGroup/ItemEntry/ItemReserve/CustomContent/ItemEntryEN/ItemDetailedDescription	where extensionId='ItemEntryEN'
1..1	• • • cbc:Name	Item name. A name for an item. Example value: 'Item name	1..1	Invoice/InvoiceItem/InvoiceItemGroup/ItemEntry/Description	
0..1	• • • cac:BuyersItemIdentification	BUYERS ITEM IDENTIFICATION			
1..1	• • • • cbc:ID	Item Buyer's identifier. An identifier, assigned by the Buyer, for the item. Example value: '123455'	0..1	Invoice/InvoiceItem/InvoiceItemGroup/ItemEntry/BuyerProductId	
0..1	• • • cac:SellersItemIdentification	SELLERS ITEM IDENTIFICATION			
1..1	• • • • cbc:ID	Item Seller's identifier. An identifier, assigned by the Seller, for the item. Example value: '9873242'	0..1	Invoice/InvoiceItem/InvoiceItemGroup/ItemEntry/SellerProductId	

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0..1	• • • cac:StandardItemIdentification	STANDARD ITEM IDENTIFICATION			
1..1	• • • • cbc:ID	Item standard identifier. An item identifier based on a registered scheme. Example value: '10986700'	0..1	Fill element with first found value: 1) Invoice/InvoiceItem/InvoiceItemGroup/ItemEntry/EAN ; 2) Invoice/InvoiceItem/InvoiceItemGroup/ItemEntry/TaricCode; 3) Invoice/InvoiceItem/InvoiceItemGroup/ItemEntry/ItemReserve/CustomContent/ItemEntryEN/ItemAdditionalId.	
M	• • • • • @schemeID	Item standard identifier identification scheme identifier. The identification scheme identifier of the Item standard identifier. Example value: '0088'	0..1	1) For EAN should be used '0160', 2) TaricCode 'HS' (or numerical value of 'HS') and 3) ItemAdditionalId Invoice/InvoiceItem/InvoiceItemGroup/ItemEntry/ItemReserve/CustomContent/ItemEntryEN/ItemAdditionalId/@schemeId.	If ItemAdditionalId then extensionId='ItemEntryEN'
0..1	• • • cac:OriginCountry	ORIGIN COUNTRY			
1..1	• • • • cbc:IdentificationCode	Item country of origin. The code identifying the country from which the item originates. Example value: 'CN'	0..1	Invoice/InvoiceItem/InvoiceItemGroup/ItemEntry/ItemReserve/CustomContent/ItemEntryEN/ItemCountryOfOrigin	where extensionId='ItemEntryEN'
0..n	• • • cac:CommodityClassification	COMMODITY CLASSIFICATION			
1..1	• • • • cbc:ItemClassificationCode	Item classification identifier. A code for classifying the item by its type or nature. Example value: '9873242'	0..n	Invoice/InvoiceItem/InvoiceItemGroup/ItemEntry/ItemReserve/CustomContent/ItemEntryEN/ItemClassification	where extensionId='ItemEntryEN'
M	• • • • • @listID	Item classification identifier identification scheme identifier. The identification scheme identifier of the Item classification identifier. Example value: 'SSR'	1..1	Invoice/InvoiceItem/InvoiceItemGroup/ItemEntry/ItemReserve/CustomContent/ItemEntryEN/ItemClassification/@schemeId	where extensionId='ItemEntryEN'
O	• • • • • @listVersionID	Item classification identifier version identification scheme identifier. The identification scheme version identifier of the Item classification identifier	0..1	Invoice/InvoiceItem/InvoiceItemGroup/ItemEntry/ItemReserve/CustomContent/ItemEntryEN/ItemClassification/@schemeVersionId	where extensionId='ItemEntryEN'
1..1	• • • cac:ClassifiedTaxCategory	LINE VAT INFORMATION. A group of business terms providing information about the VAT applicable for the goods and services invoiced on the Invoice line.	0..1	Invoice/InvoiceItem/InvoiceItemGroup/ItemEntry/VAT	
1..1	• • • • cbc:ID	Invoiced item VAT category code. The VAT category code for the invoiced item. Example value: 'S	1..1	Invoice/InvoiceItem/InvoiceItemGroup/ItemEntry/VAT/Reference/CustomContent/VATEN/CategoryCode	where extensionId='VATEN'

0..1	• • • • cbc:Percent	Invoiced item VAT rate. The VAT rate, represented as percentage that applies to the invoiced item. Example value: '15'	1..1	Invoice/InvoiceItem/InvoiceItemGroup/ItemEntry/VAT/VATRate	
1..1	• • • • cac:TaxScheme	TAX SCHEME			
1..1	• • • • • cbc:ID	Mandatory element. Use 'VAT'. Default value: 'VAT'	-	Default value VAT.	
0..n	• • • cac:AdditionalItemProperty	ITEM ATTRIBUTES. A group of business terms providing information about properties of the goods and services invoiced.	0..n	Invoice/InvoiceItem/InvoiceItemGroup/ItemEntry/ItemReserve	where Invoice/InvoiceItem/InvoiceItemGroup/ItemEntry/ItemReserve/@extensionId is not equal to 'ItemEntryEN' and Invoice/InvoiceItem/InvoiceItemGroup/ItemEntry/ItemReserve/@extensionId is not equal to 'AdditionEN' and Invoice/InvoiceItem/InvoiceItemGroup/ItemEntry/ItemReserve/InformationName is filled.
1..1	• • • • cbc:Name	Item attribute name. The name of the attribute or property of the item. Example value: 'Color'	0..1	Invoice/InvoiceItem/InvoiceItemGroup/ItemEntry/ItemReserve/InformationName	where Invoice/InvoiceItem/InvoiceItemGroup/ItemEntry/ItemReserve/@extensionId is not equal to 'ItemEntryEN' and Invoice/InvoiceItem/InvoiceItemGroup/ItemEntry/ItemReserve/@extensionId is not equal to 'AdditionEN' and Invoice/InvoiceItem/InvoiceItemGroup/ItemEntry/ItemReserve/InformationName is filled.
1..1	• • • • cbc:Value	Item attribute value. The value of the attribute or property of the item. Example value: 'Black'	1..1	Invoice/InvoiceItem/InvoiceItemGroup/ItemEntry/ItemReserve/InformationContent	where Invoice/InvoiceItem/InvoiceItemGroup/ItemEntry/ItemReserve/@extensionId is not equal to 'ItemEntryEN' and Invoice/InvoiceItem/InvoiceItemGroup/ItemEntry/ItemReserve/@extensionId is not equal to 'AdditionEN' and Invoice/InvoiceItem/InvoiceItemGroup/ItemEntry/ItemReserve/InformationName is filled.
1..1	• • cac:Price	PRICE DETAILS. A group of business terms providing information about the price applied for the goods and services invoiced on the Invoice line.	0..1	Invoice/InvoiceItem/InvoiceItemGroup/ItemEntry/ItemDetailInfo/ItemPrice	
1..1	• • • cbc:PriceAmount	Item net price. The price of an item, exclusive of VAT, after subtracting item price discount. The Item net price has to be equal with the Item gross price less the Item	0..1	Invoice/InvoiceItem/InvoiceItemGroup/ItemEntry/ItemDetailInfo/ItemPrice	

		price discount, if they are both provided. Example value: '123.45'			
M	• • • • @currencyID	Mandatory attribute. Use BT-5. Example value: 'EUR'	0..1	Invoice/InvoiceSumGroup/Currency	
0..1	• • • cbc:BaseQuantity	Item price base quantity. The number of item units to which the price applies. Example value: 'C62'	0..1	Invoice/InvoiceItem/InvoiceItemGroup/ItemEntry/ItemReserve/CustomContent/ItemEntryEN/ItemPriceInfo/ItemPriceBaseQuantity	where extensionId='ItemEntryEN'
O	• • • • @unitCode	Item price base quantity unit of measure code. The unit of measure that applies to the Item price base quantity, must be the same as the unit code of the Invoiced/credited quantity.	0..1	Invoice/InvoiceItem/InvoiceItemGroup/ItemEntry/ItemReserve/CustomContent/ItemEntryEN/ItemPriceInfo/ItemPriceBaseQuantityUnit	where extensionId='ItemEntryEN'
0..1	• • • cac:AllowanceCharge	ALLOWANCE			
1..1	• • • • cbc:ChargeIndicator	Mandatory element. Value must be 'false'. Default value: 'false'	-	-	Create if Invoice/InvoiceItem/InvoiceItemGroup/ItemEntry/ItemReserve/CustomContent/ItemEntryEN/ItemPriceInfo/ItemDiscountSum exists. The value must be always 'false'.
1..1	• • • • cbc:Amount	Item price discount. The total discount subtracted from the Item gross price to calculate the Item net price. Example value: '100'	0..1	Invoice/InvoiceItem/InvoiceItemGroup/ItemEntry/ItemReserve/CustomContent/ItemEntryEN/ItemPriceInfo/ItemDiscountSum	where extensionId='ItemEntryEN'
M	• • • • • @currencyID	Mandatory attribute. Use BT-5. Example value: 'EUR'	0..1	Invoice/InvoiceSumGroup/Currency	
0..1	• • • • cbc:BaseAmount	Item gross price. The unit price, exclusive of VAT, before subtracting Item price discount. Example value: '123.45'	0..1	Invoice/InvoiceItem/InvoiceItemGroup/ItemEntry/ItemReserve/CustomContent/ItemEntryEN/ItemPriceInfo/ItemGrossPrice	where extensionId='ItemEntryEN'
M	• • • • • @currencyID	Mandatory attribute. Use BT-5. Example value: 'EUR'	0..1	Invoice/InvoiceSumGroup/Currency	

Table 2 – PEPPOL BIS3 UBL to EE e-invoice v1.2.EN elements mapping

For transforming a PEPPOL e-invoice to an Estonian e-invoice, the following rules should be followed:

1) The mapping in the table 1 in the opposite direction should be used.
2) Transmitting party identifiers, the transformation is not exactly in the opposite direction of the mapping in the table 1. For party identifiers the table bellow should be used.

Estonian e-invoice party identifiers	EN BT identifier	PEPPOL BIS 3 UBL element	Mapping rules
GLN, party identifier	BT-29, BT-46 and BT-60	cac:Party/EndpointID	Value should be added to the EE e-invoice as follows: 1) …Party/GLN, if EN schemeID = '0088' ('GLN') and 2) …Party/Extension/CustomContent/PartyEN/PartyElectronicAddress, if schemeId = '0088' ('GLN').
TransactionPartnerCode, party identifier	BT-29, BT-46 and BT-60	cac:Party/cac:PartyIdentification/cbc:ID	Should not be used in EN invoices.
UniqueCode, party identifier	BT-29, BT-46 and BT-60	cac:Party/cac:PartyIdentification/cbc:ID	Value should be added to the EE e-invoice as follows: 1) … Party/UniqueCode is created from cbc:ID where no schemeID is provided. Only first instance of cbc:ID without schemeID is used.
RegNumber, party legal registration identifier	BT-30 and BT-48	cac:Party/cac:PartyLegalEntity/cbc:CompanyID	Value should be added to the EE e-invoice as follows: 1) …Party/RegNumber; 2) Do not duplicate the identifier to the Extension.
VATRegNumber, party VAT identifier	BT-31 and BT-61	cac:Party/cac:PartyTaxScheme/cbc:CompanyID with cac:TaxScheme/cbc:ID = 'VAT'	Value should be added to EE the e-invoice as follows: 1) …Party/VATRegNumber; 2) Do not duplicate the identifier to the Extension.
SellerTaxRegId, Sellers tax registration number	BT-32	cac:Party/cac:PartyTaxScheme/cbc:CompanyID with cac:TaxScheme/cbc:ID != 'VAT'	Value should be added to the EE e-invoice as follows: 1) SellerParty/Extension/CustomContent/PartyEN/SellerTaxRegId.
GLN or PartyId, Deliver to location identifier	BT-71	Invoice/cac:Delivery/cac:DeliveryLocation/cbc:ID	Value sould be added to the EE e-invoice as follows: 1) if schemeID = '0088' ('GLN'), then to Invoice/InvoiceParties/DeliveryParty/GLN; 2) if scemeID is missing then to UniqueCode; 3) if schemeID != '0088' then to Invoice/InvoiceParties/DeliveryParty/Extension/CustomContent/PartyEN/PartyId.

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4) Estonian e-invoice contains <u>mandatory</u> elements not represented on the (PEPPOL) UBL invoice. These elements should be filled as follows:

Estonian eInvoice	UBL – Invoice	UBL- Credit Note
Header/Date	Current date.	
Header/FileId	Unique file identifier generated by the operator. Identifier length must be up to 20 characters. Can be used number like the operator identifier with scheme id + '-' + sequential number over all invoices.	
Header/Version	Default value '1.2.EN'	
Invoice/Invoiceinformation/Type/@type	Fixed value 'DEB'	Fixed value 'CRE'
Invoice/@sellerRegnumber	Invoice/cac:AccountingSupplierParty/cac:Party/cac:PartyLegalEntity/cbc:CompanyID	CreditNote/cac:AccountingSupplierParty/cac:Party/cac:PartyLegalEntity/cbc:CompanyID
Invoice/@invoiceId	Invoice/cbc:ID	CreditNote/cbc:ID
Invoice/@regNumber	Invoice/cac:AccountingCustomerParty/cac:Party/cac:PartyLegalEntity/cbc:CompanyID	CreditNote/cac:AccountingCustomerParty/cac:Party/cac:PartyLegalEntity/cbc:CompanyID
.../Extension/InformationContent or .../Reference/InformationContent	Default value 'Additional information for EN Invoice.'. EN extension block name can be used in the sentence also, if needed, for example 'ItemEntryEN, additional information for EN Invoice.'	
Invoice/InvoiceInformation/DocumentName	Fill in based on Invoice/cbc:InvoiceTypeCode (UNTDID 1001 code list): · 80 - Debit note related to goods or services; · 82 - Metered services invoice; · 84 - Debit note related to financial adjustments; · 380 - Commercial invoice; · 383 - Debit note; · 386 - Prepayment invoice; · 393 - Factored invoice; · 395 - Consignment invoice; · 575 - Insurer's invoice; · 623 - Forwarder's invoice; · 780 - Freight invoice.	Fill in based on CreditNote/cbc:CreditNoteTypeCode (UNTDID 1001 code list): · 81 - Credit note related to goods or services · 83 - Credit note related to financial adjustments · 381 - Credit note; · 396 - Factored credit note; · 532 - Forwarder's credit note.

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Invoice/InvoiceItem/InvoiceItemGroup/ItemEntry/VAT/VATSum	Must be calculated as follows: Invoice/cac:InvoiceLine/cac:Item/cac:ClassifiedTaxCategory/cbc:Percent * Invoice/cac:InvoiceLine/cbc:LineExtensionAmount (Rounded to 4 decimals.) <u>Rule:</u> sum of invoice lines VAT amount should be equal to invoice total VAT amount.	
Invoice/PaymentInfo/Currency	Invoice/cbc:DocumentCurrencyCode	CreditNote/cbc:DocumentCurrencyCode
Invoice/PaymentInfo/PaymentDescription	cbc:InvoiceTypeCode description in words + ' ' + Invoice/cbc:ID	cbc:CredintNoteTypeCode description in words + ' ' + CreditNote/cbc:IDSOLVED
Invoice/PaymentInfo/Payable	If Invoice/cac:LegalMonetaryTotal/cbc:PayableAmount > 0 then YES, else NO.	Default value 'NO'.
Invoice/PaymentInfo/PayDueDate	Invoice/cbc:DueDate	CreditNote/cac:PaymentMeans/cbc:PaymentDueDate
Invoice/PaymentInfo/PaymentTotalSum	Invoice/cac:LegalMonetaryTotal/cbc:PayableAmount	CreditNote/cac:LegalMonetaryTotal/cbc:PayableAmount
Invoice/PaymentInfo/PayerName	Invoice/cac:AccountingCustomerParty/cac:Party/cac:PartyLegalEntity/cbc:RegistrationName	CreditNote/cac:AccountingCustomerParty/cac:Party/cac:PartyLegalEntity/cbc:RegistrationName
Invoice/PaymentInfo/PaymentId	Invoice/cac:PaymentMeans/cbc:PaymentID	CreditNote/cac:PaymentMeans/cbc:PaymentID
Invoice/PaymentInfo/DirectDebitPayeeContractNumber	If found Invoice/cac:PayeeParty/cac:PartyIdentification/cbc:ID else Invoice/cac:AccountingSupplierParty/cac:Party/cac:PartyIdentification/cbc :ID	-
Footer	Must be filled as described in Estonian e-invoice description.	
Footer/TotalNumberInvoices	Number of invoices in the file. Count of Invoice elements in the file. Used for error detection.	
Footer/TotalAmount	Sum of PaymentTotalSum elements of all the invoices in the file. Different currencies are not taken into account. Used for error detection.	

5) Addition elements must be filled in both places – in extension AdditionEN and in Addition blocks.
6) All Estonian e-invoice mandatory elements not mapped in this document or mapped but not filled or missing in an invoice, should be filled with value 'Not Specified' (text elements) or '0' (numerical elements).

4.4. Differences between PEPPOL UBL Invoice and Credit Note

The table below shows element matches between UBL invoice and credit note. The Estonian e-invoice format (or syntax) contains only one document called invoice. There is no credit note. For transforming invoices to UBL or from UBL can be used mapping as in the following table:

UBL – Invoice	UBL – Credit Note
ubl:Invoice	ubl:CreditNote
cbc:InvoiceTypeCode	cbc:CreditNoteTypeCode
cac:InvoiceLine	cac:CreditNoteLine
cbc:InvoicedQuantity	cbc:CreditedQuantity

The order of the elements of Credit Note varies also. Please see the PEPPOL specification of Credit Note at http://docs.peppol.eu/poacc/billing/3.0/syntax/ubl-creditnote/tree/.

4.5. Validation artefacts

UBL validation artifacts: https://peppol.helger.com/public/locale-en_US/menuitem-validation-bis2 .

Version status: FINAL

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[3] PEPPOL BIS 3.0

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[5] Directive 2014/55/EU of the European Parliament and of The Council of 16 April 2014 on electronic invoicing in public procurement. Available from http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32014L0055 .

[6] ISO 3166-1, Codes for the representation of names of countries and their subdivisions — Part 1: Country codes.

 [7] ISO 4217, Codes for the representation of currencies

https://www.currency-iso.org/en/home/tables/table-a1.html

[8] United Nations Trade Data Interchange Directory (UNTDID)
http://www.unece.org/fileadmin/DAM/trade/untdid/d16b/tred/tredi2.htm

[9] UN/ECE Recommendation N° 21, "Codes for Passengers, Types of Cargo, Packages and Packaging Materials (with Complementary Codes for Package Names)"

http://www.unece.org/fileadmin/DAM/cefact/recommendations/rec21/rec21.zip

[10] UN/ECE Recommendation N°. 20 "Codes for Units of Measure Used in International Trade"

http://www.unece.org/fileadmin/DAM/cefact/recommendations/rec20/rec20_Rev11e_2015.xls

[11] SEPA Credit Transfer Scheme Implementation Guide

[12] SEPA Direct Debit Scheme Implementation Guide

[13] W3C XML Schema Parts 0, 1 and 2.

[14] CEN/TR 16931-5:2017: Electronic invoicing - Part 5: Guidelines on the use of sector or country extensions in conjunction with EN 16931-1, methodology to be applied in the real environment.

https://www.evs.ee/tooted/cen-tr-16931-5-2017

[15] CEN/TS 16931-3-1:2017: Electronic invoicing - Part 3-1: Methodology for syntax bindings of the core elements of an electronic invoice

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[16] UNTDID 1001, A code specifying the functional type of the Invoice.

http://www.unece.org/fileadmin/DAM/trade/untdid/d16b/tred/tred1001.htm

[17] UNTDID 2005, Value added tax point date code.

http://www.unece.org/fileadmin/DAM/trade/untdid/d16b/tred/tred2005.htm

[18] UNTDID 1153, Reference qualifier. Code giving specific meaning to a reference segment or a reference number.

http://www.unece.org/fileadmin/DAM/trade/untdid/d16b/tred/tred1153.htm

[19] UNTDID 4451, Text subject qualifier. Code specifying subject of a free text. For example:

http://www.unece.org/fileadmin/DAM/trade/untdid/d16b/tred/tred4451.htm

[20] UNTDID 4461, Payment means, coded. Indication of the instrument of payment, which may include a guarantee.

http://www.unece.org/fileadmin/DAM/trade/untdid/d16b/tred/tred4461.htm

[21] UNTDID 5189, Charge/allowance description, coded. Identification of a charge or allowance. In this case codes of allowances.

http://www.unece.org/fileadmin/DAM/trade/untdid/d16b/tred/tred5189.htm

[22] UNTDID 7161, Special services, coded. Code identifying a special service. In this case codes of charges in document and invoice line level.

http://www.unece.org/fileadmin/DAM/trade/untdid/d16b/tred/tred7161.htm

[23] UNTDID 5305, Duty/tax/fee category, coded. Code identifying a tax/duty/fee category within a tax/duty/fee type system. There are coded tax categories.

http://www.unece.org/fileadmin/DAM/trade/untdid/d16b/tred/tred5305.htm

[24] UNTDID 7143, Item classification identifier.

http://www.unece.org/trade/untdid/d96b/uncl/uncl7143.htm

[25] ISO/IEC 6523 (all parts), Information technology — Structure for the identification of organizations and organization parts

https://www.galaxygw.com/iso6523/

[26] ISO 8601 Data elements and interchange formats - Information interchange — Representation of dates and times

https://www.loc.gov/standards/datetime/iso-tc154-wg5_n0039_iso_wd_8601-2_2016-02-16.pdf

[27] ISO 15000-5 Electronic Business Extensible Markup Language (ebXML) — Part 5: Core Components Specification (CCS)

https://www.iso.org/standard/61433.html

[28] IANA media types

http://www.iana.org/assignments/media-types/media-types.xhtml