Electronic invoicing –Core Invoice Usage Specification Local Government Ireland – Purchase Order based eInvoicing

Page

Foreword

The European standard EN 16931[1]-1 "Semantic data model of the Core elements of an electronic invoice "enables invoice recipients to limit the data model with a core invoice Usage specification ("CIUS"). Suppliers are then obliged to adhere to that restriction. Invoices that are not may be rejected by the recipient. Because it is undesirable when each customer defines its own restriction, it is agreed in the Irish Local Government to use a common restriction for Purchase Order based eInvoicing. It is expected that these restrictions will also be adopted by other Public Bodies. This document specifies this restriction.

This Usage Specification has been aligned with the Core Invoice Usage specification released by PEPPOL. This specification is applied as an additional restriction on top of the PEPPOL restrictions. It is not registered in PEPPOL and is designed to be part of a trade agreement between the Buyer and Seller involved.

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[1] The EN and related parts can be purchased here. EN 16931-1 is free of charge.

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Introduction

The European Commission estimates that massively passing on electronic invoicing in Europe will save EUR 240 billion over a six-year period. Therefore, the EC has the objective to allow electronic billing in 2020 to be the most commonly used billing method.

In order to achieve this objective, the European Directive 2014/55/EU[2] Adopted by the European Parliament. This directive prescribes all Public Bodies must be able to receive and process electronic invoices. The directive was implemented in Ireland in an amendment to the procurement legislation. This change is effective from 18 April 2019.

According to the directive and the law electronic invoices must comply with the European standard EN 16931-1. This standard contains a semantic data model of a core invoice. A core invoice must also be formatted according to one of two syntaxes: UBL 2.1 or UN/CEFACT XML CII D16B (both are implementations of XML) to be able to receive and process the core invoice automatically.

A core invoice is based on the assumption that a limited number of data elements contain the information requirement for the most Invoices used. The elements of the core invoice are detailed later in this document. With this set of elements, invoices can be compiled that meet the legal and commercial requirements.

Implementation of the core invoice in automated billing systems (sending and receiving) should cause the exchange of electronic invoices to gradually replace paper bills.

The data model in EN 16931-1 meets the following criteria:

— It is technically neutral and does not depend on the products of certain Suppliers

— It is not in contradiction with international e-billing standards;

— It takes into account the directives and legislation to protect privacy, in particular Directive 95/46/EC;

— It meets the requirements that are in VAT Directive 2006/112/EC[3];

— It makes it possible to create user-friendly, flexible and efficient billing systems;

— It takes account of the needs of small and medium-sized enterprises and of decentralised and semi-Public bodies;

— It is useful for invoicing between companies (B2B) and invoicing to and from Governments (B2G and G2B).

This specification for Irish Local Government is designed to assist implementation of the European standard for the basic invoice in Ireland by both Public Bodies and business. The instruction manual has been prepared by the LGMA Project, funded by CEF consisting of representatives of the Local Government and Business.

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

[3] COUNCIL DIRECTIVE. 2006/112/EC of 28 November 2006 on the common system of value added tax – Last version: 2006L0112-EN-01.01.2015-016,001: Http://eur-lex.europa.eu/legal-content/EN/TXT/?uri = CELEX: 02006L0112-20150101.

1 Scope

This document specifies the curtailment and use of the European standard EN 16931-1 specifically for Irish Local Government.

The Invoice is considered to have similar functionality as described in the EN.

 In Scope invoicing functionality for this CIUS

An invoice may support functions related to a number of related (internal) business processes. The core invoice model shall support the following functions:

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

Explicit support for the following functions (but not limited to) is out of scope for the core invoice model although information elements in the core invoice model may provide some support for these functions:

- ➢ Inventory management;
- ➢ Delivery processes;
- ➢ Customs clearance;
- ➢ Marketing;
- ➢ Reporting.

These functions were corroborated by a Functional Report that was also developed during the project and published here.

2 Normative references

The following documents are referred to as normative, they are essential for the interpretation and implementation of this document. The latest edition is valid for undated references.

EN 16931-1, *Key elements of an electronic invoice*

PEPPOL CIUS – a restriction on EN 16931

and ISO 3166-1, *Codes for the representation of names of countries and their Subdivisions — Part 1: Country codes (ISO 3166-1)*

ISO 4217, *Codes for the representation of currencies*

ISO 8601, *Data elements and Interchange formats — Information interchange — representation of dates and times*

ISO 15000-5, *Electronic Business Extensible Markup Language (EbXML) — Part 5: Core Components specification (CCS)*

ISO/IEC 6523 (all parts), *Information Technology — Structure for the identification of organizations and organization parts*

UN/ECE Rec. 20 *Codes for units of measure used in international trade*. Http://tfig.unece.org/contents/recommendation-20. htm

UN/ECE Rec. 21. *Codes for types of cargo, packages and packaging materials*. https://www.unece.org/fileadmin/DAM/cefact/recommendations/rec21/rec21rev1_ecetrd195 E. pdf

Informative references –

The Dutch National CIUS (NLCIUS) https://www.stpe.nl/over_nlcius.html was used as a template and source for this document.

Terms and definitions

The following terms and definitions apply in this document:

3.1 Electronic Invoice

An invoice drawn up, sent and received in a structured electronic form that enables automatic and electronic processing

Source Directive on eInvoicing (2014/55/EU)

3.2 Semantic Data Model

A structured series of mutually logically related terms and their meanings, specifying the core elements of an electronic invoice

3.3 Information element

Semantic concept that can be defined, independent of representation in a syntax

3.4 Structured Information element

Information element that can be processed automatically

3.5 syntax

The machine-readable language or language variant that is used to display the data elements contained in an electronic invoice

3.6 Business term

The name and identification that serve as the primary reference of an information element

3.7 Model of the core invoice

Semantic data model of the core elements of an electronic invoice

3.8 Core elements of an electronic invoice

A collection of essential data components which must contain an electronic invoice in order to interoperate cross-border, including the information necessary to ensure compliance with the statutory requirements.

3.9 Identification

A row of characters used to establish the identity of an object instance within an Identification schema and distinguish it from all other objects within that schema

Note: An identifier may consist of a word, number, letter, symbol, or any combination thereof, depending on the identification scheme.

3.10 Identification schema

Collection of Identifiers of specific objects with Common
Identification rules

3.11 Compliant

Some or all elements of the model are used and all rules are respected

Note: Based on the Toga[4] Definition of a compliant specification.

3.12 Conformant

All rules of the model are respected and some additional elements not defined in the model are also used

Note: Based on Togaf[3] Definition of a conformant specification.

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[4] Togaf Architecture Compliance: http://pubs.opengroup.org/architecture/togaf9-doc/arch/chap48.html

3 Summary

The following is a list of elements required by the Irish Local Government (as gathered in the LA Functional Report) to send a compliant eInvoice.

Note: the ID column contains the standard identifiers from EN 16931. These can be used to lookup further information in the EN and related parts as published by CEN.

EN 16931-1 mandatory requirements

ID	Business Term
BT-1	Invoice number
BT-2	Invoice Date
BT-3	Invoice type code
BT-5	Invoice currency code
BT-22	Invoice note
BG-2	**PROCESS CONTROL**
BT-24	Specification identifier
BG-4	**SELLER**
BT-27	Seller name
BG-5	**SELLER POSTAL ADDRESS**
BT-40	Seller country code
BG-7	**BUYER**
BT-44	Buyer name
BG-8	**BUYER POSTAL ADDRESS**
BT-55	Buyer country code
BG-22	**DOCUMENT TOTALS**
BT-106	Sum of Invoice line net amount
BT-109	Invoice total amount without VAT
BT-112	Invoice total amount with VAT
BT-115	Amount due for payment
BG-23	**VAT BREAKDOWN**
BT-116	VAT category taxable amount
BT-117	VAT category tax amount
BT-118	VAT category code
BG-25	**INVOICE LINE**
BT-129	Invoiced quantity
BT-130	Invoiced quantity unit of measure code
BT-131	Invoice line net amount
BG-29	**PRICE DETAILS**
BT-146	Item net price
BG-30	**LINE VAT INFORMATION**
BT-151	Invoiced item VAT category code
BG-31	**ITEM INFORMATION**
BT-153	Item name

Additional PEPPOL requirements see PEPPOL BIS 3 Billing for more detail.

ID	Business Term
BT-23	Business process type
BT-29	Seller identifier e.g. VAT number or GLN
BT-34	Seller electronic address e.g. VAT number or GLN (can be same as BT-29)
BT-46	Buyer identifier e.g. VAT number or GLN
BT-49	Buyer electronic address e.g. VAT number or GLN (can be same as BT-46)

LG mandatory elements

ID	Business Term	Requirement	Previous designation
BT-13	PO Number	Mandatory	Conditional
BT-27	Seller Name (Legal registration name not Trading Name) e.g. as registered in CRO (Companies Registered Office)	Mandatory	Optional
BT-35	Seller Address Line 1 (of the Business Address)	Mandatory	Optional
BT-37	Seller City (of the Business Address)	Mandatory	Optional
BT-44	Buyer Name	Mandatory	Optional
BT-50	Buyer Address line 1 (of the Business Address)	Mandatory	Optional
BT-52	Buyer City (of the Business Address)	Mandatory	Optional
BT-22	Add the following (to the Note Field) where applicable; For RCT invoices - a notation that a "VAT on this supply to be accounted for by the principal contractor" For Intra Community invoices – "intra-Community supply of goods" For Reverse Charge – "reverse charge applies"	Conditional	

The following items may be included in the Invoice but will not be processed if received.

LG unused /discouraged elements

ID	Business Term	Requirement	Previous designation
BT-20	Payment Terms	Not used	Conditional
BT-9	Payment due date	Not used	Conditional
BG-16	PAYMENT Instructions	Not used	Optional
BG-17	CREDIT TRANSFER	Not used	Optional
BG-18	PAYMENT CARD INFORMATION	Not used	Optional
BG-19	DIRECT DEBIT	Not used	Optional

BG-20	DOCUMENT LEVEL ALLOWANCES	Not used	Optional
BT-19	Buyer Accounting Reference	Not used	Conditional
BT-121	VAT Exemption Reason Code	Not used	Optional
BG-27	INVOICE LINE ALLOWANCES	Not used	Optional
BG-28	INVOICE LINE Charges	Not used	Optional

- In certain specific circumstances the following applies;
  - Relevant Contracts Tax see section 7.4.7 – more detail at [https://www.revenue.ie/en/self-assessment-and-self-employment/rct/index.aspx].
  - Reverse Charge - see section 7.4.3 – more detail at [https://www.revenue.ie/en/vat/what-is-vat/what-is-reverse-charge-and-self-accounting.aspx]
  - Intra Community see section 7.4.4 – more detail at [https://www.revenue.ie/en/vat/goods-and-services-to-and-from-abroad/acquisitions-from-other-eu-member-states/index.aspx]

The following sections provide more detail and include all requirements and additional help required for a Supplier to Local Government to implement an eInvoicing system compliant with the EN.

4 The concept "Core invoice"

4.1 The Core invoice

EN16931-1 and this CIUS are based on the idea that a semantic model with a minimum of elements underlying the electronic invoice facilitates interoperability between billing / accounting systems. The traditional approach is to incorporate all the needs from sectors and various business processes into a comprehensive model. The required element is then bilaterally aligned in a specific situation. By turning this around, bilateral alignment is superfluous. The minimum model must contain those elements which are legally necessary and the elements which, are most commonly used.

This approach results in a so-called core or basic invoice.

4.2 Contents of the Core invoice

The model of the basic invoice is based on the assumption that a limited but sufficient set of information elements are needed for most billing functions. These features include the drafting and delivery of the invoice, validation, accounting, VAT reporting, payment and verification. The model contains elements that are commonly used and accepted and are necessary. It is assumed that these elements are already included in most administrative applications.

5 Core Invoice Usage Specifications (CIUS)

5.1 Introduction

Although the model of the core invoice is relatively simple, it can still contain too many options. It is based on research and discussions arranged between all member states of the EU. Therefore it has many necessary requirements for all Public Bodies across the EU. When all parties agreed on the same requirements, these were made mandatory. If a requirement was not used everywhere but was still seen to be important, then it was made optional. This allowed the user to decide if it was important to them. For this reason, a Core Invoice Usage Specifications (CIUS) is created to show which optional elements are necessary for a specific implementation. A CIUS further limits the model, by reducing optional elements, or restricting their use. A CIUS can also clarify the European standard with a detailed explanation. An invoice that is compliant with a CIUS is by definition compliant with the core invoice.

This document is the Core Invoice Usage specification (CIUS) for use in Irish Local Government. It is also expected to be used to receive and process electronic invoices from other Member States and abroad.

5.2 Contents of a CIUS

Every CIUS, including this CIUS, has as its starting point the model defined in EN 16931-1. The CIUS is simply a restriction on that model. According to the EN, it may be restricted in the following ways;

Table 1 - Type of restriction according to EN 16931

Type of change	Example/remark
Business Terms	
Mark conditional Information element not to be used	Can be achieved by changing cardinality 0..x to 0..0. This essentially means that an element which use is conditional is not to be used. This will not affect the receivers processing. Care need to be taken to ensure that the business rules defined for the core invoice model are not broken.
Make semantic definition narrower	A narrower semantic definition of a business term means that the meaning conveyed is still within the meaning defined in the core invoice model and is already recognized by the receiver.
Add synonyms	As synonyms will only supplement the original business terms but do not replace it - the original term is still normative. A receiver who has designed his processing based on the core invoice model can continue to do so. Examples of synonyms are mapping of national or sector terminology to the terminology used in the core invoice.
Add explanatory text	Adding explanatory text that, for example, explains how a business term is used in a specific use case. There is a risk that such text may also affect the semantic definition and this shall be avoided. Explanatory information does not require any further action from the receiver and the automatic processing of the assigned invoice is still possible.
Cardinality	
Make a conditional element mandatory (0..x – > 1..x)	If a conditional element is made mandatory it simply means that the option of using it is applied. The receiver shall be prepared for the

Type of change	Example/remark
	situation that a conditional element is used, so he does not need to modify his processing.
Decrease number of repetitions (x..n – > x..1)	If the number of repetitions is decreased they will remain within the limit that the receiver has catered for.
Semantic data type	
Change semantic data type from string to ...	If the semantic data type of a business term is changed from string to some other type the receiver can still process the value as a string.
Codes and identifiers	
Remove one of multiple defined lists	Where the core invoice semantic model defines more than one allowed list and the core invoice usage specification reduces the number of allowed lists then the invoice instance document is still compliant. However such a change shall leave at least one of the defined lists in place.
Mark defined values as not allowed	If the allowed code values are restricted within an existing list it simply means that certain values of the full list are being used and the receiver should have designed for processing them.
Business Rules	
Add new non-conflicting business rule for existing element(s)	Represents an additional restriction on the allowed content within what is defined for the core invoice model. The receiver should therefore have designed for that content.
Make an existing business rule more restrictive	The exchanged content of the business term remains within what was defined for the core invoice model and the receiver should have designed for it.
Value domain for an element	
Restrict text or byte array length	If a maximum is set on the length where there was no limit the content remains within what was defined for the core invoice model.
Require defined structured values	When the core invoice model does not set a structure on a value the receiver would not have designed for processing in any particular form. Rules to enforce a given pattern should therefore not affect his processing.
Restrict allowed fraction digits	Fewer fraction digits result in a value that is within the accuracy that the receiver would have designed for when implementing the core invoice model.

5.3 Syntax Mapping

Syntax mapping maps the semantics of the EN to existing technical standards. It is expected that both UBL 2.1 (CEN/TS 16931-3-2) and UN/CEFACT CII syntax (CEN/TS 16931-3-3) can be used. Whichever syntax is used, the Service Providers involved will ensure that the receiving Public Body will have a syntax transformed that can be automatically imported into their systems.

5.4 CIUS identification

It is expected that the Invoice will contain the PEPPOL CIUS identification scheme, to ensure transportation across the PEPPOL network. Once received from the PEPPOL network the Local Authority (or a service on behalf of the Local Authorities) will check the additional LG requirements.

5.5 Compliance

5.5.1 General

Compliance with the model of EN 16931-1 can be set at three levels:

— At the specification level (the CIUS);

— At the level of implementation of transmitters and receivers;

— At the level of individual invoices.

5.5.2 Compliance of the CIUS

The CIUS is compliant with EN 16931-1, since:

— The CIUS supports the business processes outlined in the EN. In addition, the CIUS supports the legal requirements in certain scenarios.

— The CIUS provides detail to the extent to which the model differs from the model of EN 16931-1

— Any invoice that is compliant with the CIUS is also compliant with EN 16931-1;

— The message clearly indicates that it is compliant with the CIUS;

— The CIUS is based on EN 16931-1;

— The syntax binding of the CIUS uses the syntax bindings of CEN/TS 16931-3 and CEN/TS 16931-2, and thus the methodology described in CEN/TS 16931-3-1.

5.5.3 Compliance of sending and receiving parties

A receiving party can claim compliance if they receive and process all invoices that conform to the model and the business rules of the CIUS.

A sending party can claim compliance if it sends invoices that contain all the required elements as mentioned in the CIUS and comply with all business rules.

5.5.4 Individual compliance

An individual invoice is compliant with the CIUS if it contains all mandatory elements as mentioned in the CIUS and all business rules.

6 Other

6.1 References

The core invoice allows for many references to documents and objects. These can and may all be filled if they apply and are agreed by both parties. However, the Purchase Order number (BT-13) is a mandatory reference in all cases.

6.2 Identification of departments/organization components

In this CIUS, BT-29 (seller identifier) and BT-46 (Buyer identifier) are recommended as the appropriate elements to be able to identify organisations. These are in addition to the Legal Company Registration Identifier and the VAT number that are included in other fields.

The PEPPOL CIUS does not allow the use of internal numbers to reference parties in the Invoice. Therefore, globally identifiable numbers are used in the Invoice and are mapped to internal numbers on receipt by the Buyers system.

6.3 Codes

The following restrictions are to be used for Code Lists:

BT-3 Invoice type/billing type.   This will follow the PEPPOL restriction.

BT-8 Value Added Tax Point Date Code. Not recommended to use, but if used:

Table 2- Sales tax book Date

Code	Meaning
3	Invoice
35	Delivery date
432	Payment Date

BT81 Payment means Type Code. Not used.

BT-95, BT-102, BT-118, BT-151 VAT Category Code. In compliance with PEPPOL Code list, only the following values are allowed:

Table 3- Tax Category Code

Code	Meaning
S	Standard rate (low or high)
Z	Zero rate (0%)
E	VAT Exempt

Ae	Vat Reverse Charge
K	Intra-Community supply
O	Services outside scope of VAT. This code is not recommended. Use Z instead.

BT-121 VAT Exemption Reason code. Prefer not to use. Use the Code BT-120 VAT Exemption reason text instead.

BT-125-1 attached Document Mime Code.

The types of documents that can be sent with the invoice are limited for security reasons. The allowed types are listed in the following table.

Table 4- Mime Code

Code	Meaning
application/PDF	PDF Document
Image/png	PNG image
Image/jpeg	JPG image
Text/CSV	Comma separated file (spreadsheet)
application/VND. openxmlformatsofficedocument. spreadsheetml. Sheet	Open XML spreadsheet
application/VND. Oasis. Documenting T. spreadsheet	OpenDocument spreadsheet

 Typically the attachment should be a PDF document.

BT-130 Invoiced Quantity Unit of measure code. And **BT150 Item price Base quantity unit of measure code**. All values of UN/ECE REC 20 and UN/ECE REC 21 are allowed. Values of UN/ECE Rec. 21 are preceded by an X. However, it is recommended to use only the following values:

Table 5 - Units

Code	Meaning (English)	Meaning (English)
EA	Each	The quantity refers to a single unit described in the description or name of the product or service.
M4	Value	The quantity refers to a value rather than a unit

On receipt M4 must be transformed to VA in compliance with the ERP internal list.

6.5 Discounts and charges

Invoices do not typically include discounts and charges – all prices and amounts are net of discounts and charges. However, if they are deemed to be required in some cases, then this most be agreed by both parties in advance.

The following can be specified on the invoice:

- Invoice charge e.g. Carriage on header level .
- As a separate invoice line e.g. a charge is a positive quantity and discount is a negative quantity.

Not all systems support the inclusion of discounts and charges at the invoice level, therefore this needs to be discussed in advance. However, an invoice line must always have a quantity and a price and the price should always be positive.

Discounts and charges must always have a VAT rate if included on an Invoice.

6.6 VAT on charges

Discounts and charges whether at line level or header must have a VAT category and a VAT percentage.

Table 6- VAT Categories and percentages

Code	Meaning		Percentage
S	Standard Rate	Standard interior Rate	Now 13.5% or 23%
Z	Zero Rated Goods	Zero rate	0
E	Exempt from tax	VAT Free	0
Ae	VAT Reverse Charge	VAT paid by Buyer	0
K	VAT Exempt for EEA IntraCommunity supply of goods and services	VAT exempted from supplies and services within the EU	0

6.7 Specification for Totals

6.7.1 Calculate

The following table shows how the different amounts are calculated.

Table 7- Calculations

Business Term	Description	Formula
BT-146	Unit Price (excl. Vat	List Price (BT-148) – Discount on List price (BT-147)
BT-136	Discount Amount	Discount Base Amount (BT-137) * discount rate (BT138)

Business Term	Description	Formula
BT-141	Surcharge Amount	Surcharge Base Amount (BT-142) * Surcharge percentage (BT143)
BT-131	NET Line amount (excl. VAT)	Invoiced Quantity (BT-129) * Unit Price (excl. VAT) (BT-146)/Price base quantity (BT-149) + Surcharge Amount (BT-141) – Discount Amount (BT-136)
BT-92	Discount Amount	Discount Base Amount (BT-93) * Discount percentage (BT-94)
BT-99	Surcharge Amount	Surcharge Base Amount (BT-100) * Surcharge percentage (BT101)
Business Term	**Description**	**Formula**
BT-106	Total net line Amount	SUM (NET line amount (excl. VAT) (BT-131))
BT-107	Total amount of invoice level discounts	SOM (discount amount (BT-92))
BT-108	Invoice level charges total amount	SUM (surcharge Amount (BT-99))
BT-109	Invoice Total excl. VAT	Total net line amount (BT-106) – Invoice level Discounts (BT-107) + Total amount of invoice level charges (BT-108)
BT116	VAT Base Amount	SUM (NET line amount (excl. VAT) (BT-131)) + SUM (surcharge Amount (BT-99)) – SUM (discount amount (BT-92)) Per VAT Category (BT-151, BT-95, BT-102) and-percentage (BT-152, BT-96, BT-103)
BT-117	Sales Tax Amount	VAT Basis Amount (BT-116) * VAT Rate (BT-119) Per VAT Category (BT-151, BT-95, BT-102) and-percentage (BT-152, BT-96, BT-103)
BT-110	Sales tax Total	Sum (VAT Amount (BT-117))
BT-112	Invoice Total incl. vat	Invoice Total excl. VAT (BT-109) + VAT Total (BT-110)
BT-115	Total amount Payable	Invoice Total incl. VAT (BT-112) – Amount already paid (BT113) + Rounding Amount (BT-114)

6.7.2 How to deal with rounding differences.

There are no rounding differences in the invoice itself. The VAT categories (and rates) are added first and then multiplied by their VAT percentage. In accounting systems that first calculate VAT per line and add up those amounts, they can have rounding differences and therefore an amount that differs from the sales tax total amount on the invoice. It is recommended that you post the amounts that are listed on the invoice. The rounding amount (BT-114) applies where the eInvoice recalculated total differs from the actual total from the original system.

6.8 Invoice Period
The period in which the invoice should be posted and VAT declaration must be made is determined by the contents of the following elements:

- BT-2 Invoice Issue Date (Invoice date)
- BG-14-Invoicing period (Billing period, Usually the period of delivery of goods or services)

- BT-72 Actual Delivery Date (Actual delivery date)
- BG-26 Invoice line period, Usually the period of delivery of goods or services for a specific line item)

The following rules apply (at the time of publication of this CIUS):

You calculate the sales tax based on the invoices that you have sent in the period that you are reporting. The date of the invoice determines in which period you must indicate the VAT. Send your invoice no later than the 15th day after the month in which you delivered the goods or services. If you have sent an invoice later, you must indicate the VAT in the period in which the invoice should have been declared.

This is relevant for VAT rate changes and for large amounts that go over the annual limit.

The period in which the declaration is to be made can also be explicitly stated in the invoice with BT-7 value Added tax point date or BT-8 value Added tax point date code. However, it is not recommended to fill these elements.

In some industries (energy, Telecom) the invoice or delivery period is also indicated at the line level in BG-26 invoice line period.

7 The semantic data model, business rules and data types.

7.1 Introduction

This chapter describes the data model of the core invoice. The data model consists of a number of information elements and groups of information elements. In addition, a number of business rules apply.

The data model and the Business rules determine whether an individual invoice meets the technical requirements of the CIUS and of EN 16931-1. They do not define whether an invoice meets legal and contractual requirements. The sender of the invoice is always responsible for the contents of the invoice.

Figure 14 gives an overview of the groups of information elements that can appear in the invoice. These groups and the information elements they contain are described in section 7.3.

The business rules are listed in section 7.4.
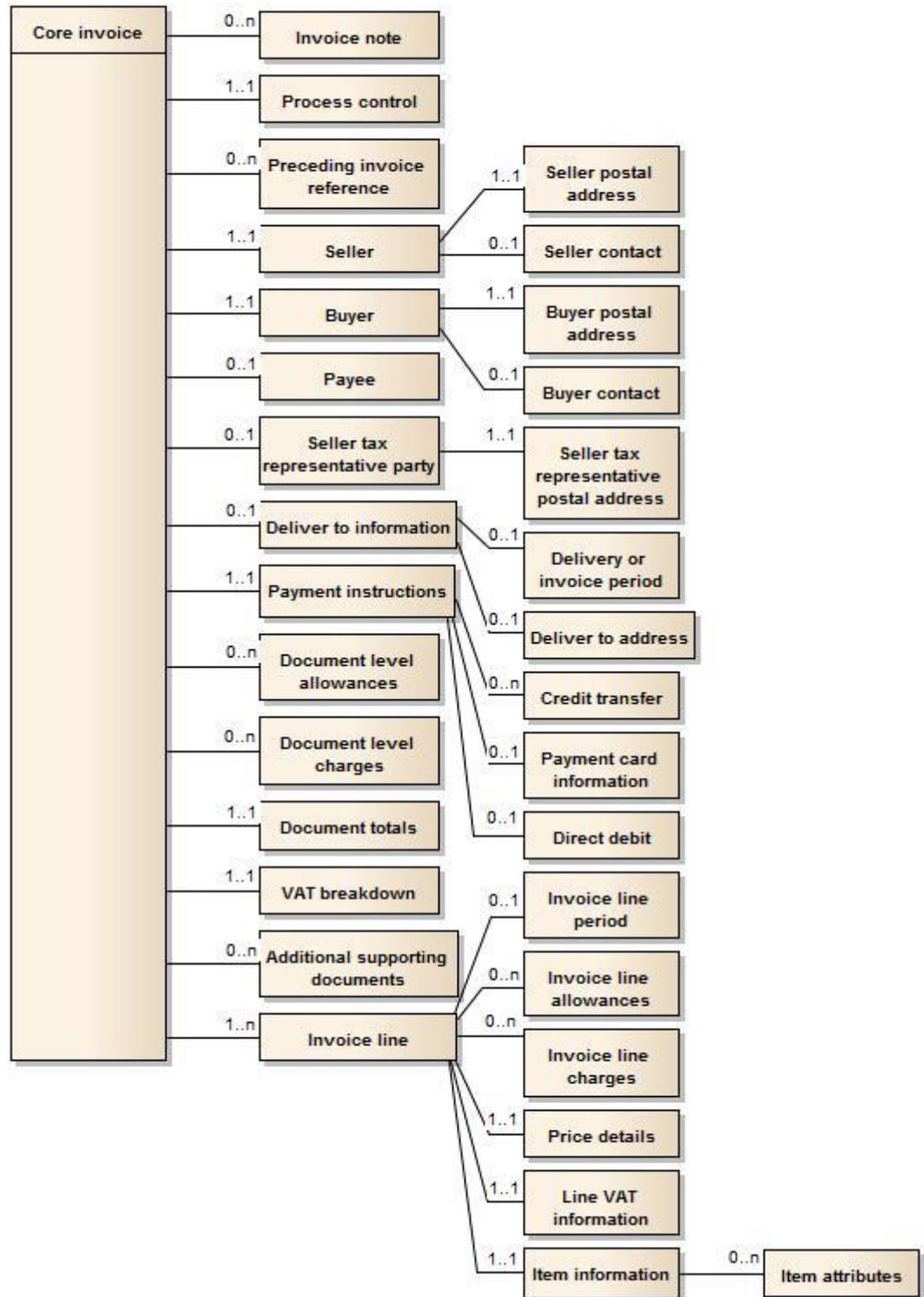
Figure 1 - Overview of the semantic model

Note The picture shows only the element groups. Individual elements are listed in section 7.3.

7.2 Legend

Each data element and each group of data elements in the model is represented by a row in Figure 14. Table 19 below shows the legend.

Table 8 - Legend for the Semantic Data Model table

Id	Level	Cardinality	Business Term	Description	CIUS	CIUS Note

ID: The identification number of the information element (BT-business term) or group of information elements (BG-business terms group). The numbers are not necessarily sequential.

Level: Specifies at what level in the model the information element is included: — +:

Heading level;

— + +: The second level. The element is part of a group on the heading level;

— + + +: The third level. The element is part of a group on the second Level

— + + + +: The fourth level. The element is part of a third-level group

Cardinality: Used to indicate whether the element or group is mandatory or optional, and whether the element/group can be repeated. The cardInaliteit applies within the group of which the element belongs. If that group is optional and the element is mandatory, the element only needs to appear when the group is filled.

The following cardinality can be indicated:

— 1.. 1: Obligatory, do not repeat;

— 1.. N: Obligatory and can be repeated (at least one instance must occur);

— 0.. 1: optional, not repeating;

— 0.. N: Optional and repeating.

Business Term: The name of the information element as it is used in the model. Under the name is in red the Irish term mentioned.

Description: A description of the information element and any usage rules.

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CIUS:

This column lists how the CIUS restricts the element.

The following table shows CIUS type in parentheses the number of the type restriction from table 1.

Table 9- CIUS Types

CIUS type	Abbreviation	Meaning
None		It is evident how the field should be applied in this context and it is identical to the wording in the EN.
Restriction: Not allowed	N	This element is not allowed.
Restriction: Mandatory	M	This element is always required in every invoice to be able to receive/process it.
Restriction	R	The presence of this element is restricted.
Restriction: Conditional use	C	This element is subject to conditions (e.g. obligatory in certain situations). See CIUS specification for conditions.
Discouraged or unused	For simplicity unused or discouraged elements are not included	Use of this element is discouraged. In most implementations, the information in this element will not be processed for the invoice. In order to maintain interoperability with other EU countries, this element is Not Prohibited.
Usage Note	U	Further guidance or filling advice; An additional advice is given on how this field should/can be applied.

7.3 The semantic model

Note: either BT-9 Payment due date or BT-20 Payment terms should be included for compliance but will be ignored as the Prompt Payment Policy will determine payment of less than 15 days once accepted for processing.

ID	Level	Cardinality	Business Term	Description	CIUS abbreviation	CIUS Note
BT-1	+	1..1	Invoice number	A unique identification of the Invoice.		
BT-2	+	1..1	Invoice issue date	The date when the Invoice was issued.		
BT-3	+	1..1	Invoice type code	A code specifying the functional type of the Invoice.		
BT-5	+	1..1	Invoice currency code	The currency in which all Invoice amounts are given, except for the Total VAT amount in accounting currency.		
BT-13	+	0..1	Purchase order reference	An identifier of a referenced purchase order, issued by the Buyer.	M	All non Utility / Subscription invoices must have a PO
BG-1	+	0..n	INVOICE NOTE	A group of business terms providing textual notes that are relevant for the invoice, together with an indication of the note subject.		
BT-22	++	1..1	Invoice note	A textual note that gives unstructured information that is relevant to the Invoice as a whole.	U	Used for RCT, PSWT and Intra Community Statements but may also include Invoice Clauses. This is purely for visualisation.
BG-2	+	1..1	PROCESS CONTROL	A group of business terms providing information on the business process and rules applicable to the Invoice document.	U	Use as required by PEPPOL
quired	++	0..1	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.		

ID	Level	Cardinality	Business Term	Description	CIUS abbreviation	CIUS Note
BT-24	++	1..1	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.		
BG-4	+	1..1	SELLER	A group of business terms providing information about the Seller.		
BT-27	++	1..1	Seller name	The full formal name by which the Seller is registered in the national registry of legal entities or as a Taxable person or otherwise trades as a person or persons.	U	Names in the invoice are for informational use. Names are held on the ERP Master Files and are updated by other means
BT-28	++	0..1	Seller trading name	A name by which the Seller is known, other than Seller name (also known as Business name).		
BT-29	++	0..n	Seller identifier	An identification of the Seller.	M	Only valid PEPPOL Identifiers and schemes can be used. This field is used in addition to the registration number Supplier (BT-30) and the VAT number (BT-31) to identify the Supplier
		0..1	Scheme identifier	The identification scheme identifier of the Seller identifier.		
BT-30	++	0..1	Seller legal registration identifier	An identifier issued by an official registrar that identifies the Seller as a legal entity or person.	C	Use a valid business registration number as issued by cro.ie. Irish Limited companies must provide the CRO number.
		0..1	Scheme identifier	The identification scheme identifier of the Seller legal registration identifier.		

ID	Level	Cardinality	Business Term	Description	CIUS abbreviation	CIUS Note
BT-31	++	0..1	Seller VAT identifier	The Seller's VAT identifier (also known as Seller VAT identification number).	C	This field is the VAT number of the supplier. If registered for VAT, you must provide a VAT number Irish VAT numbers must be prefixed by IE
BT-34	++	0..1	Seller electronic address	Identifies the Seller's electronic address to which the application level response to the invoice may be delivered.	M	Used in accordance with PEPPOL CIUS
		1..1	Scheme identifier	The identification scheme identifier of the Seller electronic address.		
BG-5	++	1..1	SELLER POSTAL ADDRESS	A group of business terms providing information about the address of the Seller.	U	Addresses are used for visualisation and to comply with VAT requirements
BT-35	+++	0..1	Seller address line 1	The main address line in an address.	M	First line of address e.g. Street
BT-36	+++	0..1	Seller address line 2	An additional address line in an address that can be used to give further details supplementing the main line.		
BT-162	+++	0..1	Seller address line 3	An additional address line in an address that can be used to give further details supplementing the main line.		
BT-37	+++	0..1	Seller city	The common name of the city, town or village, where the Seller address is located.	M	City or Town is required for visualisation
BT-38	+++	0..1	Seller post code	The identifier for an addressable group of properties according to the relevant postal service.		
BT-40	+++	1..1	Seller country code	A code that identifies the country.		
BG-6	++	0..1	SELLER CONTACT	A group of business terms providing contact information about the Seller.	U	Contact not required

ID	Level	Cardinality	Business Term	Description	CIUS abbreviation	CIUS Note
BT-41	+++	0..1	Seller contact point	A contact point for a legal entity or person.	U	Could contain a contact name
BT-42	+++	0..1	Seller contact telephone number	A phone number for the contact point.	U	A contact number would be useful to help resolve issues
BT-43	+++	0..1	Seller contact email address	An e-mail address for the contact point.		
BG-7	+	1..1	BUYER	A group of business terms providing information about the Buyer.		
BT-44	++	1..1	Buyer name	The full name of the Buyer.		
BT-45	++	0..1	Buyer trading name	A name by which the Buyer is known, other than Buyer name (also known as Business name).		
BT-46	++	0..1	Buyer identifier	An identifier of the Buyer.	M	This Identifier should comply with the PEPPOL CIUS requirements
		0..1	Scheme identifier	The identification scheme identifier of the Buyer identifier.		
BT-47	++	0..1	Buyer legal registration identifier	An identifier issued by an official registrar that identifies the Buyer as a legal entity or person.		
		0..1	Scheme identifier	The identification scheme identifier of the Buyer legal registration identifier.		
BT-48	++	0..1	Buyer VAT identifier	The Buyer's VAT identifier (also known as Buyer VAT identification number).	C	must be included for RCT and reverse charge VAT – see 7.4 below
BT-49	++	0..1	Buyer electronic address	Identifies the Buyer's electronic address to which the invoice is delivered.		
		1..1	Scheme identifier	The identification scheme identifier of the Buyer electronic address.	M	This Identifier should comply with the PEPPOL CIUS requirements

ID	Level	Cardinality	Business Term	Description	CIUS abbreviation	CIUS Note
BG-8	++	1..1	BUYER POSTAL ADDRESS	A group of business terms providing information about the postal address for the Buyer.	U	Addresses are used for visualisation and to comply with VAT requirements
BT-50	+++	0..1	Buyer address line 1	The main address line in an address.	M	1st line of address e.g. Street name
BT-51	+++	0..1	Buyer address line 2	An additional address line in an address that can be used to give further details supplementing the main line.		
BT-163	+++	0..1	Buyer address line 3	An additional address line in an address that can be used to give further details supplementing the main line.		
BT-52	+++	0..1	Buyer city	The common name of the city, town or village, where the Buyer's address is located.	M	City or Town is required
BT-53	+++	0..1	Buyer post code	The identifier for an addressable group of properties according to the relevant postal service.		
BT-55	+++	1..1	Buyer country code	A code that identifies the country.		
BG-9	++	0..1	BUYER CONTACT	A group of business terms providing contact information relevant for the Buyer.	U	Contact not required
BT-56	+++	0..1	Buyer contact point	A contact point for a legal entity or person.		
BT-57	+++	0..1	Buyer contact telephone number	A phone number for the contact point.		
BT-58	+++	0..1	Buyer contact email address	An e-mail address for the contact point.		
BG-21	+	0..n	DOCUMENT LEVEL CHARGES	A group of business terms providing information about charges and taxes other than VAT, applicable to the Invoice as a whole.	U	May be required for transport charges
BT-99	++	1..1	Document level charge amount	The amount of a charge, without VAT.		
BT-102	++	1..1	Document level charge VAT category code	A coded identification of what VAT category applies to the document level charge.	U	VAT must be specified if charges are used

ID	Level	Cardinality	Business Term	Description	CIUS abbreviation	CIUS Note
BT-103	++	0..1	Document level charge VAT rate	The VAT rate, represented as percentage that applies to the document level charge.		
BT-104	++	0..1	Document level charge reason	The reason for the document level charge, expressed as text.		
BG-22	+	1..1	DOCUMENT TOTALS	A group of business terms providing the monetary totals for the Invoice.		
BT-106	++	1..1	Sum of Invoice line net amount	Sum of all Invoice line net amounts in the Invoice.	U	Σ BT-131
BT-108	++	0..1	Sum of charges on document level	Sum of all charges on document level in the Invoice.	U	Σ BT-99
BT-109	++	1..1	Invoice total amount without VAT	The total amount of the Invoice without VAT.	U	BT-106 + BT-107 + BT108
BT-110	++	0..1	Invoice total VAT amount	The total VAT amount for the Invoice.	U	Σ BT-117
BT-111	++	0..1	Invoice total VAT amount in accounting currency	The VAT total amount expressed in the accounting currency accepted or required in the country of the Seller.	D	is not used in practice. is ignored.
BT-112	++	1..1	Invoice total amount with VAT	The total amount of the Invoice with VAT.	U	BT-109 + BT-110
BT-114	++	0..1	Rounding amount	The amount to be added to the invoice total to round the amount to be paid.	U	Used to hold the difference between the standard calculated total and the Amount calculated by the ERP system – if different
BT-115	++	1..1	Amount due for payment	The outstanding amount that is requested to be paid.	U	BT-112 + BT114
BG-23	+	1..n	VAT BREAKDOWN	A group of business terms providing information about VAT breakdown by different categories, rates and exemption reasons	U	At header level this is used to calculate VAT amounts. Vat amounts are not calculated at line level

ID	Level	Cardinality	Business Term	Description	CIUS abbreviation	CIUS Note
BT-116	++	1..1	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).		
BT-117	++	1..1	VAT category tax amount	The total VAT amount for a given VAT category.		
BT-118	++	1..1	VAT category code	Coded identification of a VAT category.		
BT-119	++	0..1	VAT category rate	The VAT rate, represented as percentage that applies for the relevant VAT category.		
BT-120	++	0..1	VAT exemption reason text	A textual statement of the reason why the amount is exempted from VAT or why no VAT is being charged		
BG-24	+	0..n	ADDITIONAL SUPPORTING DOCUMENTS	A group of business terms providing information about additional supporting documents substantiating the claims made in the Invoice.	U	Used to include an image of the Invoice (e.g. pdf). If available
BT-122	++	1..1	Supporting document reference	An identifier of the supporting document.		
BT-125	++	0..1	Attached document	An attached document embedded as binary object or sent together with the invoice.		Embedded encoded Base 64 representation of the Invoice

See Binary object explanation below |
		1..1	Attached document Mime code	The mime code of the attached document.		
		1..1	Attached document Filename	The file name of the attached document		
BG-25	+	1..n	INVOICE LINE	A group of business terms providing information on individual Invoice lines.		
BT-126	++	1..1	Invoice line identifier	A unique identifier for the individual line within the Invoice.	U	A unique number for each line
BT-129	++	1..1	Invoiced quantity	The quantity of items (goods or services) that is charged in the Invoice line.		

ID	Level	Cardinality	Business Term	Description	CIUS abbreviation	CIUS Note
BT-130	++	1..1	Invoiced quantity unit of measure code	The unit of measure that applies to the invoiced quantity.	U	Can use PEPPOL code list but only require EA or M4. M4 indicates that the quantity is actually a value.
BT-131	++	1..1	Invoice line net amount	The total amount of the Invoice line.		
BG-29	++	1..1	PRICE DETAILS	A group of business terms providing information about the price applied for the goods and services invoiced on the Invoice line.		
BT-146	+++	1..1	Item net price	The price of an item, exclusive of VAT, after subtracting item price discount.		
BT-147	+++	0..1	Item price discount	The total discount subtracted from the Item gross price to calculate the Item net price.		
BG-30	++	1..1	LINE VAT INFORMATION	A group of business terms providing information about the VAT applicable for the goods and services invoiced on the Invoice line.		
BT-151	+++	1..1	Invoiced item VAT category code	The VAT category code for the invoiced item.		
BT-152	+++	0..1	Invoiced item VAT rate	The VAT rate, represented as percentage that applies to the invoiced item.		
BG-31	++	1..1	ITEM INFORMATION	A group of business terms providing information about the goods and services invoiced.		
BT-153	+++	1..1	Item name	A name for an item.		

7.4 Business rules

7.4.1 Integrity rules

Integrity rules indicate which elements are mandatory and which elements require specific content (for example, no negative values are allowed).

Table 10- Business rules-Integrity rules

ID	Description	Target / context	Business term / group
BR-1	An Invoice shall have a Specification identifier (BT-24).	Process control	BT-24
BR-2	An Invoice shall have an Invoice number (BT-1).	Invoice	BT-1
BR-3	An Invoice shall have an Invoice issue date (BT-2).	Invoice	BT-2
BR-4	An Invoice shall have an Invoice type code (BT-3).	Invoice	BT-3
BR-5	An Invoice shall have an Invoice currency code (BT-5).	Invoice	BT-5
BR-6	An Invoice shall contain the Seller name (BT-27).	Seller	BT-27
BR-7	An Invoice shall contain the Buyer name (BT-44).	Buyer	BT-44
BR-8	An Invoice shall contain the Seller postal address (BG-5).	Seller	BG-5
BR-9	The Seller postal address (BG-5) shall contain a Seller country code (BT-40).	Seller Postal Address	BT-40
BR-10	An Invoice shall contain the Buyer postal address (BG-8).	Buyer	BG-8
BR-11	The Buyer postal address shall contain a Buyer country code (BT-55).	Buyer Postal Address	BT-55
BR-12	An Invoice shall have the Sum of Invoice line net amount (BT-106).	Document totals	BT-106
BR-13	An Invoice shall have the Invoice total amount without VAT (BT-109).	Document totals	BT-109
BR-14	An Invoice shall have the Invoice total amount with VAT (BT-112).	Document totals	BT-112
BR-15	An Invoice shall have the Amount due for payment (BT-115).	Document totals	BT-115
BR-16	An Invoice shall have at least one Invoice line (BG-25).	Invoice	BG-25
BR-17	The Payee name (BT-59) shall be provided in the Invoice, if the Payee (BG-10) is different from the Seller (BG-4).	Payee	BT-59
BR-21	Each Invoice line (BG-25) shall have an Invoice line identifier (BT-126).	Invoice Line	BT-126
BR-22	Each Invoice line (BG-25) shall have an Invoiced quantity (BT-129).	Invoice Line	BT-129

ID	Description	Target / context	Business term / group
BR-23	An Invoice line (BG-25) shall have an Invoiced quantity unit of measure code (BT-130).	Invoice Line	BT-130
BR-24	Each Invoice line (BG-25) shall have an Invoice line net amount (BT-131).	Invoice Line	BT-131
BR-25	Each Invoice line (BG-25) shall contain the Item name (BT-153).	Item information	BT-153
BR-26	Each Invoice line (BG-25) shall contain the Item net price (BT-146).	Price details	BT-146
BR-27	The Item net price (BT-146) shall NOT be negative.	Item net price	BT-146
BR-29	If both Invoicing period start date (BT-73) and Invoicing period end date (BT-74) are given then the Invoicing period end date (BT-74) shall be later or equal to the Invoicing period start date (BT-73).	Invoicing Period	BT-74
BR-36	Each Document level charge (BG-21) shall have a Document level charge amount (BT-99).	Document level charges	BT-99
BR-37	Each Document level charge (BG-21) shall have a Document level charge VAT category code (BT-102).	Document level charges	BT-102
BR-38	Each Document level charge (BG-21) shall have a Document level charge reason (BT-104)	Document level charges	BT-104
BR-41	Each Invoice line allowance (BG-27) shall have an Invoice line allowance amount (BT-136).	Invoice line allowances	BT-136
BR-45	Each VAT breakdown (BG-23) shall have a VAT category taxable amount (BT-116).	VAT breakdown	BT-116
BR-46	Each VAT breakdown (BG-23) shall have a VAT category tax amount (BT-117).	VAT breakdown	BT-117
BR-47	Each VAT breakdown (BG-23) shall be defined through a VAT category code (BT-118).	VAT breakdown	BT-118
BR-48	Each VAT breakdown (BG-23) shall have a VAT category rate (BT-119), except if the Invoice is not subject to VAT.	VAT breakdown	BT-119
BR-52	Each Additional supporting document (BG-24) shall contain a Supporting document reference (BT-122).	Additional supporting documents	BT-122
BR-53	If the VAT accounting currency code (BT-6) is present, then the Invoice total VAT amount in accounting currency (BT-111) shall be provided.	Document totals	BT-111

ID	Description	Target / context	Business term / group
BR-62	The Seller electronic address (BT-34) shall have a Scheme identifier.	Seller electronic address	BT-34
BR-63	The Buyer electronic address (BT-49) shall have a Scheme identifier.	Buyer electronic address	BT-49

7.4.2 Conditions

Conditions indicate dependencies between elements

Table 11- Business rules – conditions

ID	Description	Target / context	Business term / group
BR-CO-3	Value added tax point date (BT-7) and Value added tax point date code (BT-8) are mutually exclusive.	Invoice	BT-7, BT-8
BR-CO-4	Each Invoice line (BG-25) shall be categorized with an Invoiced item VAT category code (BT-151).	Invoice Line	BT-151
BR-CO-5	Document level allowance reason code (BT-98) and Document level allowance reason (BT-97) shall indicate the same type of allowance.	Document level Allowances	BT-97, BT-98
BR-CO-6	Document level charge reason code (BT-105) and Document level charge reason (BT-104) shall indicate the same type of charge.	Document level Charges	BT-104, BT-105
BR-CO-7	Invoice line allowance reason code (BT-140) and Invoice line allowance reason (BT-139) shall indicate the same type of allowance reason.	Invoice line Allowances	BT-139, BT-140
BR-CO-8	Invoice line charge reason code (BT-145) and Invoice line charge reason (BT144) shall indicate the same type of charge reason.	Invoice line Charges	BT-144, BT-145
BR-CO-9	The Seller VAT identifier (BT-31), the Seller tax representative VAT identifier (BT-63) and the Buyer VAT identifier (BT-48) shall have a prefix in accordance with ISO code ISO 3166-1 alpha-2 by which the country of issue may be identified. Nevertheless, Greece may use the prefix 'EL'.	VAT identifiers	BT-31, BT-48, BT-63
BR-CO-10	Sum of Invoice line net amount (BT-106) = ∑ Invoice line net amount (BT-131).	Document totals	BT-106
BR-CO-12	Sum of charges on document level (BT-108) = ∑ Document level charge amount (BT-99).	Document totals	BT-108

ID	Description	Target / context	Business term / group
BR-CO-13	Invoice total amount without VAT (BT-109) = ∑ Invoice line net amount (BT-131) + Sum of charges on document level (BT-108).	Document totals	BT-109
BR-CO-14	Invoice total VAT amount (BT-110) = ∑ VAT category tax amount (BT-117).	Document totals	BT-110
BR-CO-15	Invoice total amount with VAT (BT-112) = Invoice total amount without VAT (BT-109) + Invoice total VAT amount (BT-110).	Document totals	BT-112
BR-CO-16	Amount due for payment (BT-115) = Invoice total amount with VAT (BT-112) -Paid amount (BT-113) + Rounding amount (BT-114).	Document totals	BT-115
BR-CO-17	VAT category tax amount (BT-117) = VAT category taxable amount (BT-116) x (VAT category rate (BT-119) / 100), rounded to two decimals.	VAT breakdown	BT-117
BR-CO-18	An Invoice shall at least have one VAT breakdown group (BG-23).	VAT breakdown	BG-23
BR-CO-19	If Invoicing period (BG-14) is used, the Invoicing period start date (BT-73) or the Invoicing period end date (BT-74) shall be filled, or both.	Delivery or invoice period	BT-73, BT-74
BR-CO-22	Each Document level charge (BG-21) shall contain a Document level charge reason (BT-104) .	Document level charge	BT-104
BR-CO-26	In order for the buyer to automatically identify a supplier, the Seller identifier (BT-29), the Seller legal registration identifier (BT-30) and/or the Seller VAT identifier (BT-31) shall be present.	Seller	BT-29, BT-30, BT-31

The following additional business rules apply to this CIUS:

Table 12- Business Rules-CIUS

Id	Description	Business term/Group
BR-IE-1	Irish suppliers (BT-40 = IE) who are limited companies or registered business names, must be listed with a CRO number (BT-30 with Scheme id = 190).	BT-30
BR-IE-2	The invoice must contain the purchase order number (BT-13)	BT-10, BT-13

BR-IE-3	The Supplier Postal Address (BG-5) must contain, at a minimum the Address line 1 (BT-35), the postal code supplier (BT-38) and the placename vendor (BT37).	BG-5
BR-IE-4	If the supplier is located in Ireland (BT-40 = IE), for Irish customers (BT-55 = IE) The address taker (BG8) must be the Address line 1 customer (BT-50), the postal code taker (BT-53) and the placename customer (BT-52).	BG-8
BR-IE-8	A Credit Note shall only have an Invoice Type code (BT-3) 0f 381.	BT-3

The CIUS also contains a number of recommendations. Invoices that do not follow these recommendations may be correct and do not need to be rejected. In a test period it may be important to avoid failure to comply with the recommendations in warnings. The following business rules are intended for this purpose.

Table 13- CIUS recommendations

Id	Description	Business term/Group
BR-IE-19	The use of VAT currency code (BT-6) is not recommended.	BT-6
BR-IE-20	The use of the Value added tax point date (BT-7) is discouraged and if it used is ignored.	BT-7
BR-IE-21	The use of the Value added tax point date code (BT-8) is discouraged and if it is ignored.	BT-8
BR-IE-24	The use of previous invoice date (BT-26) is not recommended.	BT-26
BR-IE-25	The use of tax number (BT-32) is not recommended because it does not apply to Irish suppliers.	BT-32
BR-IE-28	In Ireland, the province (BT-39, BT-54, BT-68, BT-79) is not used. The use is not recommended, but is allowed.	BT-39, BT-54, BT-68, BT-79
BR-IE-32	The use of Discount reason code (BT-98, BT-140) is not recommended.	BT-98, BT-140
BR-IE-33	The use of VAT total (BT-111) on line items is not recommended.	BT-111

Id	Description	
BR-IE-34	The use of charge reason code (BT-105, BT-145) is not recommended.	BT-105, BT-145
BR-IE-35	The use of reason for VAT exemption code (BT-121) is not recommended.	BT-121

Table 14- Business rules – VAT Exempt

Id	Description
BR-E-2	An invoice that contains an invoice line (BG-25) where the invoiced item VAT category code (BT-151) is "Exempt from VAT" shall contain the seller VAT Identifier (BT-31), the seller Tax registration identifier (BT-32) and/or the seller tax representative VAT identifier (BT-63).
BR-E-5	In an Invoice line (BG-25) where the invoiced item VAT category code (BT-151) is "Exempt from VAT", the invoiced item VAT rate (BT-152) shall be 0 (zero).
BR-E-8	In a VAT breakdown (BG-23) Where the VAT category code (BT-118) is "Exempt from VAT" The VAT Category Taxable amount (BT-116) shall equal the sum of Invoice line net amounts (BT-131) minus the sum of Document level allowance amounts (BT-92) plus the sum of Document level charge Amounts (BT-99) where the VAT category codes (BT151, BT-95, BT-102) are "Exempt from VAT".
BR-E-9	The VAT Category Tax amount (BT-117) In A VAT breakdown (BG-23) Where the VAT category code (BT-118) equals "Exempt from VAT" shall equal 0 (zero).
BR-E-10	A VAT Breakdown (BG-23) with VAT Category code (BT-118) "Exempt from VAT" shall have a VAT exemption reason text (BT-120).

7.4.3 VAT Reverse charge

For Relevant Contracts Charge (RCT) see 7.47 below.

When VAT is not levied in an Invoice due to Reverse Charge the following data are applied in the Invoice. As both the Seller and the Buyer have an agreement to apply the reverse charge, both the Buyer and Seller shall be registered for VAT and the VAT registration numbers of both the Buyer and Seller shall be detailed in the Invoice.

Where reverse charging applies, both the Buyer and Seller shall be registered for VAT, the VAT registration numbers of both the Buyer and Seller shall be detailed in the Invoice, and the statement "reverse charge" shall be present in the invoice. An issuer of an Invoice is required to indicate when an Invoice line is a reverse charge. In the Invoice this is done by using the VAT category code for Reverse charge from code list subset of UN/TDID 5305 in relevant Invoice line.

In the electronic Invoice existence of the code for Reverse charge constitutes a declaration that the Invoice line is a reverse charge but to comply with regulation the text "Reverse charge" shall also appear in the Exemption reason text.

The following information is given at the document level:

— the VAT identifier of the Seller;

— the VAT identifier of the Buyer;

— the text "Reverse charge" is given for the VAT exemption reason text in the VAT breakdown (Or the equivalent standard text in other languages).

The following information shall be given on line level.

— the Invoiced item VAT category code for the line is given as Reverse charge;

— the Invoiced item VAT rate for the line is given as 0 (zero);

— the text "Reverse charge" is given for the invoiced item VAT exemption reason text (or the equivalent standard text in other languages).

It is the responsibility of the Seller to Invoice as reverse charge when appropriate. The following rules do not verify if that decision is correct. They only check whether the information is correctly stated in the Invoice instance.

Table 15- Business rules - VAT reverse charge

ID	Description
BR-AE-1	An Invoice that contains an Invoice line (BG-25), or a Document level charge (BG-21) where the VAT category code (BT-151, or BT-102) is "Reverse charge" shall contain in the VAT breakdown (BG-23) exactly one VAT category code (BT-118) equal with "VAT reverse charge".
BR-AE-2	An Invoice that contains an Invoice line (BG-25) where the Invoiced item VAT category code (BT-151) is "Reverse charge" shall contain the Seller VAT Identifier (BT-31), and the Buyer VAT identifier (BT-48)
BR-AE-4	An Invoice that contains a Document level charge (BG-21) where the Document level charge VAT category code (BT-102) is "Reverse charge" shall contain the Seller VAT Identifier (BT-31), and the Buyer VAT identifier (BT-48).
BR-AE-5	In an Invoice line (BG-25) where the Invoiced item VAT category code (BT-151) is "Reverse charge" the Invoiced item VAT rate (BT-152) shall be 0 (zero).
BR-AE-7	In a Document level charge (BG-21) where the Document level charge VAT category code (BT-102) is "Reverse charge" the Document level charge VAT rate (BT-103) shall be 0 (zero).
BR-AE-8	In a VAT breakdown (BG-23) where the VAT category code (BT-118) is "Reverse charge" the VAT category taxable amount (BT-116) shall equal the sum of Invoice line net amounts (BT-131) plus the sum of Document level charge amounts (BT-99) where the VAT category codes (BT-151, BT-95, BT-102) are "Reverse charge".
BR-AE-9	The VAT category tax amount (BT-117) in a VAT breakdown (BG-23) where the VAT category code (BT-118) is "Reverse charge" shall be 0 (zero).
BR-AE-10	A VAT Breakdown (BG-23) with VAT Category code (BT-118) "Reverse charge" shall have a VAT exemption reason text (BT-120) "Reverse charge" (or the equivalent standard text in another language).

7.4.4 Intra-Community Supply

When VAT is not levied in an Invoice due to Intra-Community Supply the following information is included in the Invoice. As both the Seller and the Buyer have an agreement to apply the intra-community supply, both the Buyer and Seller shall be registered for VAT and the VAT registration numbers of both the Buyer and Seller shall be detailed in the Invoice.

An issuer of an Invoice is required to indicate when an Invoice line is an intra-community supply. In the Invoice this is done by using the VAT tax category code for Intra-Community from code list subset of UN/TDID 5305 in relevant Invoice line.

In the electronic Invoice the existence of the code for Intra-community supply constitutes a declaration that the Invoice line is an intra-community supply but to comply with regulation, the text "Intra-community supply" shall also appear in the Exemption reason text.

The following information shall be given at the document level:

— the VAT identifier of the Seller;

— the VAT identifier of the Buyer;

— proof of delivery is required stating the following:

— country of delivery

— the date of delivery;

— the text "Intra-community supply" is given for the VAT exemption reason text in the VAT breakdown (or the equivalent standard text in other languages).

The following information shall be given on line level:

— the VAT tax category code for the line is given as Intra-community supply;

— the VAT tax rate for the line is given as 0 (zero);

— the text "Intra-community supply" in the invoiced item exemption reason text (or the equivalent standard text in other languages).

It is the responsibility of the Seller to Invoice as Intra-community Supply when appropriate. The following rules do not verify if that decision is correct. They only check whether the information is correctly stated in the Invoice instance.

Business rules statements

Table 16- Business rules - VAT intra-community supply

ID	Description
BR-IC-1	An Invoice that contains an Invoice line (BG-25), a Document level allowance (BG-20) or a Document level charge (BG-21) where the VAT category code (BT-151, BT-95 or BT-102) is "Intra-community supply" shall contain in the VAT breakdown (BG-23) exactly one VAT category code (BT-118) equal with "Intra-community supply".

ID	Description
BR-IC-2	An Invoice that contains an Invoice line (BG-25) where the Invoiced item VAT category code (BT-151) is "Intra-community supply" shall contain the Seller VAT Identifier (BT-31) or the Seller tax representative VAT identifier (BT-63) and the Buyer VAT identifier (BT-48).
BR-IC-3	An Invoice that contains a Document level allowance (BG-20) where the Document level allowance VAT category code (BT-95) is "Intra-community supply" shall contain the Seller VAT Identifier (BT-31) or the Seller tax representative VAT identifier (BT-63) and the Buyer VAT identifier (BT-48).
BR-IC-4	An Invoice that contains a Document level charge (BG-21) where the Document level charge VAT category code (BT-102) is "Intra-community supply" shall contain the Seller VAT Identifier (BT-31) or the Seller tax representative VAT identifier (BT-63) and the Buyer VAT identifier (BT-48).
BR-IC-5	In an Invoice line (BG-25) where the Invoiced item VAT category code (BT-151) is "Intra-community supply" the Invoiced item VAT rate (BT-152) shall be 0 (zero).
BR-IC-6	In a Document level allowance (BG-20) where the Document level allowance VAT category code (BT-95) is "Intra-community supply" the Document level allowance VAT rate (BT-96) shall be 0 (zero).
BR-IC-7	In a Document level charge (BG-21) where the Document level charge VAT category code (BT-102) is "Intra-community supply" the Document level charge VAT rate (BT-103) shall be 0 (zero).
BR-IC-8	In a VAT breakdown (BG-23) where the VAT category code (BT-118) is "Intra-community supply" the VAT category taxable amount (BT-116) shall equal the sum of Invoice line net amounts (BT-131) minus the sum of Document level allowance amounts (BT-92) plus the sum of Document level charge amounts (BT-99) where the VAT category codes (BT-151, BT-95, BT-102) are "Intra-community supply".
BR-IC-9	The VAT category tax amount (BT-117) in a VAT breakdown (BG-23) where the VAT category code (BT-118) is "Intra-community supply" shall be 0 (zero).
BR-IC-10	A VAT Breakdown (BG-23) with the VAT Category code (BT-118) "Intra-community supply" shall have a VAT exemption reason code (BT-121), meaning "Intra-community supply" or the VAT exemption reason text (BT-120) "Intra-community supply" (or the equivalent standard text in another language).
BR-IC-11	In an Invoice with a VAT breakdown (BG-23) where the VAT category code (BT-118) is "Intra-community supply" the Actual delivery date (BT-72) or the Invoicing period (BG-14) shall not be blank.
BR-IC-12	In an Invoice with a VAT breakdown (BG-23) where the VAT category code (BT-118) is "Intra-community supply" the Deliver to country code (BT-80) shall not be blank.

7.4.6 Professional Services Withholding Tax[5]

PSWT is a tax that applies to payments for certain professional services. These include

- medical, dental, pharmaceutical, optical, aural or veterinary services
- architectural, engineering, quantity surveying or surveying nature, and related services

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[5] https://www.revenue.ie/en/self-assessment-and-self-employment/pswt/index.aspx

- accountancy, auditing or finance services
- financial, economic, marketing or advertising services
- legal services
- geological services.

If PSWT applies to a payment it will also apply to any expenses claimed by the service provider and paid by the Public Body. This is the case whether the expenses are either paid or invoiced separately.

Examples of expenses that incur PSWT include:

- costs of travel, subsistence, postage and printing
- payments to third parties engaged by the service provider to deliver the service.

If interest is paid on a payment for professional services, PSWT should be deducted from the interest also.

7.4.7 Relevant Contract Tax[6]

RCT is a withholding tax that applies to certain payments to subcontractors in the construction, forestry and meat-processing industries. The rates of tax are 0%, 20% and 35%. It also applies VAT on a reverse charge basis i.e. the Supplier does not charge VAT.

Suppliers in the above sectors should register for ROS in order to access details regarding their RCT transactions. You can register for RCT and other business taxes through ROS. A list of construction, forestry and meat-processing operations subject to RCT can be found in this section.

RCT tax rates

The RCT tax rate will depend on your compliance record with Revenue. The three tax rates in the RCT system for subcontractors apply as follows:

- an up-to-date tax compliance record: 0%
- a substantially up-to-date tax compliance record: 20%
- a poor tax compliance record, or for those who have not registered with Revenue: 35%.

You will receive a deduction authorisation. It will show:

- the gross payment they will make to you
- the net payment they will make to you
- the RCT deduction rate
- the amount of RCT they will deduct.

Revenue will automatically credit your tax record with any RCT that was deducted. You can use this RCT credit against other tax due once you have filed your tax returns.

Invoice Requirements

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[6] https://www.revenue.ie/en/self-assessment-and-self-employment/rct/index.aspx

An invoice subject to RCT should have VAT at zero and have a VAT Category of "reverse charge" and should include a statement to the effect that "VAT on this supply to be accounted for by the principal contractor".

See https://www.revenue.ie/en/tax-professionals/tdm/income-tax-capital-gains-tax-corporation-tax/part-18/18-02-05.pdf for more details

Table 17- Business rules – Relevant Contracts Tax

ID	Description
BR-RCT-1	The Invoice must contain a statement/Note that "VAT on this supply to be accounted for by the principal contractor"
BR-AE-1	An Invoice that contains an Invoice line (BG-25), or a Document level charge (BG-21) where the VAT category code (BT-151, or BT-102) is "Reverse charge" shall contain in the VAT breakdown (BG-23) exactly one VAT category code (BT-118) equal with "VAT reverse charge".
BR-AE-2	An Invoice that contains an Invoice line (BG-25) where the Invoiced item VAT category code (BT-151) is "Reverse charge" shall contain the Seller VAT Identifier (BT-31), and the Buyer VAT identifier (BT-48)
BR-AE-4	An Invoice that contains a Document level charge (BG-21) where the Document level charge VAT category code (BT-102) is "Reverse charge" shall contain the Seller VAT Identifier (BT-31), and the Buyer VAT identifier (BT-48).
BR-AE-5	In an Invoice line (BG-25) where the Invoiced item VAT category code (BT-151) is "Reverse charge" the Invoiced item VAT rate (BT-152) shall be 0 (zero).
BR-AE-7	In a Document level charge (BG-21) where the Document level charge VAT category code (BT-102) is "Reverse charge" the Document level charge VAT rate (BT-103) shall be 0 (zero).
BR-AE-8	In a VAT breakdown (BG-23) where the VAT category code (BT-118) is "Reverse charge" the VAT category taxable amount (BT-116) shall equal the sum of Invoice line net amounts (BT-131) plus the sum of Document level charge amounts (BT-99) where the VAT category codes (BT-151, BT-95, BT-102) are "Reverse charge".
BR-AE-9	The VAT category tax amount (BT-117) in a VAT breakdown (BG-23) where the VAT category code (BT-118) is "Reverse charge" shall be 0 (zero).
BR-AE-10	A VAT Breakdown (BG-23) with VAT Category code (BT-118) "Reverse charge" shall have a VAT exemption reason text (BT-120) "Reverse charge" (or the equivalent standard text in another language).

7.5 Semantic data types

Introduction

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

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

Table 18- Primitive types

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

The semantic data types described in 6.5.2 to 6.5.13 are used in the semantic data model of the core elements of an electronic Invoice, where various features such as attributes, format and decimals as well as the basic type are defined for each semantic data type. They are based on ISO 15000-5. When used in an instance of an Invoice, each data element will contain data. In Tables 16 to 25 this is identified as the "content". Whenever a business term is used in a core Invoice this term shall always have content and therefore the content is always mandatory.

Amount. Type

An amount states a numerical monetary value. The currency of the amount is defined as a separate business term. This EN 16931_ Amount. Type[7] is based on the Amount. Type as defined in ISO 15000-5:2014, Annex B. EN 16931_ Amount. Type is floating up to two fraction digits.

Table 19- Data type - Amount. Type

Component	Use	Primitive Type	Example
Content	Mandatory	Decimal	10000.25

Unit Price Amount. Type

A unit price amount states a numerical monetary amount value for data elements that contain item prices that may be multiplied by item quantities. The currency of the amount is defined as a separate business term. This EN 16931_ Unit Price_ Amount. Type is based on the Amount. Type as defined in ISO 15000-5:2014, Annex B.

Table 20- Data type - Unit price amount. Type

Component	Use	Primitive Type	Example
Content	Mandatory	Decimal	10000.1234

Quantity. Type

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[7] Dictionary Entry Name as defined in ISO 15000-5:2014

Quantities are used to state a number of units such as for items. The code for the Unit of Measure is defined as a separate business term. This EN 16931_ Quantity. Type is based on the Quantity. Type as defined in ISO 15000-5:2014, Annex B.

Table 21- Data type - Quantity. Type

Component	Use	Primitive Type	Example
Content	Mandatory	Decimal	10000.1234

Percentage. Type

Percentages are given as fractions of a hundred (per cent) e.g. the value 34,78 % in percentage terms is given as 34,78. This EN 16931_ Percentage_ Numeric. Type is based on the Numeric. Type as defined in ISO 15000-5:2014, Annex B.

Table 22- Data type - Percentage. Type

Component	Use	Primitive Type	Example
Content	Mandatory	Decimal	34.7812

Identifier. Type

Identifiers (IDs) are keys that are issued by the sender or recipient of a document or by a third party. For each identifier in the model it is stated whether an identification scheme or a scheme version ID may or shall be defined and if so, from what list the identification schemes may be chosen. This EN 16931_ Identifier. Type is based on the Identifier. Type as defined in ISO 15000-5:2014, Annex B. The Scheme identifier and the Scheme version ID identify the scheme on which the identifier is based.

The use of the attributes is specified for each information element in the semantic model.

Table 23- Data type - Identifier. Type

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

Document Reference. Type

Identifiers that were assigned to a document or document line by the Buyer, the Seller or by a third party. This EN 16931_ Document Reference_ Identifier. Type is based on the Identifier. Type as defined in ISO 15000-5:2014, Annex B.

Table 24- Data type - Document Reference. Type

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

Code. Type

Codes are used to specify allowed values in elements as well as for lists of options. Code is different from Identifier in that allowed values have standardized meanings that can be known by the recipient. This EN 16931_ Code. Type is based on the Code. Type as defined in ISO 15000-5:2014, Annex B.

The semantic model specifies the code list to be used for each coded business term. Codes shall be entered exactly as shown in the selected code list of the applicable syntax. The latest published version of the code lists (at the time of syntax binding) shall be used.

Table 25- Data type - Code. Type

Component	Use	Primitive Type	Example
Content	Mandatory	String	Abc123

Date. Type

Dates shall be in accordance to the "Calendar date complete representation" as specified by ISO 8601 (see ISO 8601:2004, 5.2.1.1). Calendar dates do not include a specification for the time of the day. This EN 16931_ Date_ Date Time. Type is based on the Date Time. Type as defined in ISO 15000-5:2014, Annex B. The content of the Date Time. Format. Text attribute is left to the syntax in which the Date is represented.

Table 26- Data type - Date. Type

Component	Use	Primitive Type	Example
Content	Mandatory	Date	2015–06–10

Text. Type

Text is the actual wording of anything written or printed. This EN 16931_ Text. Type is based on the Text. Type as defined in ISO 15000-5:2014, Annex B. Line breaks in the text may be present.

Table 27- Data type - Text. Type

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

Binary Object. Type

Binary objects can be used to describe files which are transmitted together with the Invoice.

Attachments shall be transmitted together with the Invoice. There shall be only one way defined per syntax. This EN 16931_ Binary Object. Type is based on the Binary Object. Type as defined in ISO 15000-5:2014, Annex B. EN 16931_ Binary Object. Type has two supplementary components: a Mime Code, which specifies the Mime type of the attachment and a Filename that is provided by (or on behalf of) the sender of the invoice.

Table 28- Data type - Binary Object. Type

Component	Use	Primitive Type	Example
Content	Mandatory	Binary	

Component	Use	Primitive Type	Example
Mime Code	Mandatory	String	"image/jpeg"
Filename	Mandatory	String	"drawing5.jpg"

A Receiver of an Invoice, compliant to the core invoice model shall accept and process attachments that are of the following mime types (commonly used file extensions are added between brackets):

— application/pdf (.pdf);

— image/png (.png);

— image/jpeg (.jpg);

— text/csv (.csv);

— application/vnd.openxmlformats-officedocument.spreadsheetml.sheet (.xslx);

— application/vnd.oasis.opendocument.spreadsheet (.ods).

Length limitations may apply. Guidance is given in the transmission guideline CEN/TR 16931-4.

Decimals

The allowed maximum number of decimals for the various business terms is specified in Table 26.

Table 29- Allowed number of decimals

BT ID	Business term name	Allowed maximum number of decimals
BG-21	DOCUMENT LEVEL CHARGES	
BT-99	Document level charge amount	2
BT-100	Document level charge base amount	2
BG-22	DOCUMENT TOTALS	
BT-106	Sum of Invoice line net amount	2
BT-107	Sum of allowances on document level	2
BT-108	Sum of charges on document level	2
BT-109	Invoice total amount without VAT	2
BT-110	Invoice total VAT amount	2
BT-112	Invoice total amount with VAT	2
BT-111	Invoice total VAT amount in accounting currency	2
BT-113	Paid amount	2

BT ID	Business term name	Allowed maximum number of decimals
BT-114	Rounding amount	2
BT-115	Amount due for payment	2
BG-23	VAT BREAKDOWN	
BT-116	VAT category taxable amount	2
BT-117	VAT category tax amount	2
BG-25	INVOICE LINE	
BT-131	Invoice line net amount	2

Rounding

Rules to minimize the risk of differences due to rounding as illustrated in the examples are:

— All document level totals shall be rounded to two decimals for accounting;

— Rounding shall be done on the final calculation results not on any intermediate results;

— VAT category tax amount (BT-110) shall be rounded on document level and not as a summation of rounded Invoice line VAT amounts.

Annex A – sample UBL invoice

```xml
<Invoice xmlns:cac="urn:oasis:names:specification:ubl:schema:xsd:CommonAggregateComponents-2"
   xmlns:cbc="urn:oasis:names:specification:ubl:schema:xsd:CommonBasicComponents-2"
   xmlns="urn:oasis:names:specification:ubl:schema:xsd:Invoice-2">

<cbc:CustomizationID>urn:cen.eu:en16931:2017#compliant#urn:fdc:peppol.eu:2017:poacc:billing:3.0</cbc:CustomizationID>
  <cbc:ProfileID>urn:fdc:peppol.eu:2017:poacc:billing:01:1.0</cbc:ProfileID>
  <cbc:ID>TstInv124</cbc:ID>
  <cbc:IssueDate>2019-09-29</cbc:IssueDate>
  <cbc:DueDate>2019-10-10</cbc:DueDate>
  <cbc:InvoiceTypeCode>380</cbc:InvoiceTypeCode>
  <cbc:Note>GOODS REMAIN STRICTLY THE PROPERTY OF THE VENDOR UNTIL PAID FOR IN FULL</cbc:Note>
  <cbc:DocumentCurrencyCode>EUR</cbc:DocumentCurrencyCode>
  <cac:OrderReference>
   <cbc:ID>600200255</cbc:ID>
  </cac:OrderReference>
  <cac:AccountingSupplierParty>
   <cac:Party>
    <cbc:EndpointID schemeID="9934">IE9988998E</cbc:EndpointID>
    <cac:PostalAddress>
     <cbc:StreetName>A Street</cbc:StreetName>
     <cbc:CityName>Dublin</cbc:CityName>
     <cac:Country>
      <cbc:IdentificationCode>IE</cbc:IdentificationCode>
     </cac:Country>
    </cac:PostalAddress>
    <cac:PartyTaxScheme>
     <cbc:CompanyID>IE9988998E</cbc:CompanyID>
     <cac:TaxScheme>
      <cbc:ID>VAT</cbc:ID>
     </cac:TaxScheme>
    </cac:PartyTaxScheme>
    <cac:PartyLegalEntity>
     <cbc:RegistrationName>Acme Distributors Ltd</cbc:RegistrationName>
     <cbc:CompanyID>333348</cbc:CompanyID>
    </cac:PartyLegalEntity>
    <cac:Contact>
     <cbc:Telephone>(01) 23456778</cbc:Telephone>
     <cbc:ElectronicMail>sales@acme.ie</cbc:ElectronicMail>
    </cac:Contact>
   </cac:Party>
  </cac:AccountingSupplierParty>
  <cac:AccountingCustomerParty>
   <cac:Party>
    <cbc:EndpointID schemeID="9934">IE7788778C</cbc:EndpointID>
    <cac:PartyIdentification>
     <cbc:ID schemeID="0001">IE7788778C</cbc:ID>
    </cac:PartyIdentification>
    <cac:PostalAddress>
     <cbc:StreetName>Any Street</cbc:StreetName>
     <cbc:CityName>CORK</cbc:CityName>
     <cac:Country>
      <cbc:IdentificationCode>IE</cbc:IdentificationCode>
     </cac:Country>
    </cac:PostalAddress>
    <cac:PartyLegalEntity>
```

```xml
      <cbc:RegistrationName>A Public Body</cbc:RegistrationName>
     </cac:PartyLegalEntity>
    </cac:Party>
   </cac:AccountingCustomerParty>
   <cac:TaxTotal>
    <cbc:TaxAmount currencyID="EUR">24.52</cbc:TaxAmount>
    <cac:TaxSubtotal>
     <cbc:TaxableAmount currencyID="EUR">106.61</cbc:TaxableAmount>
     <cbc:TaxAmount currencyID="EUR">24.52</cbc:TaxAmount>
     <cac:TaxCategory>
      <cbc:ID schemeID="UNCL5305">S</cbc:ID>
      <cbc:Percent>23.00</cbc:Percent>
      <cac:TaxScheme>
       <cbc:ID>VAT</cbc:ID>
      </cac:TaxScheme>
     </cac:TaxCategory>
    </cac:TaxSubtotal>
   </cac:TaxTotal>
   <cac:LegalMonetaryTotal>
    <cbc:LineExtensionAmount currencyID="EUR">106.61</cbc:LineExtensionAmount>
    <cbc:TaxExclusiveAmount currencyID="EUR">106.61</cbc:TaxExclusiveAmount>
    <cbc:TaxInclusiveAmount currencyID="EUR">131.13</cbc:TaxInclusiveAmount>
    <cbc:PayableAmount currencyID="EUR">131.13</cbc:PayableAmount>
   </cac:LegalMonetaryTotal>
   <cac:InvoiceLine>
    <cbc:ID>1</cbc:ID>
    <cbc:InvoicedQuantity unitCode="EA" >19</cbc:InvoicedQuantity>
    <cbc:LineExtensionAmount currencyID="EUR">41.61</cbc:LineExtensionAmount>
    <cac:Item>
     <cbc:Name>Acme Product 1</cbc:Name>
     <cac:ClassifiedTaxCategory>
      <cbc:ID schemeID="UNCL5305">S</cbc:ID>
      <cbc:Percent>23.00</cbc:Percent>
      <cac:TaxScheme>
       <cbc:ID>VAT</cbc:ID>
      </cac:TaxScheme>
     </cac:ClassifiedTaxCategory>
    </cac:Item>
    <cac:Price>
     <cbc:PriceAmount currencyID="EUR">2.19</cbc:PriceAmount>
    </cac:Price>
   </cac:InvoiceLine>
   <cac:InvoiceLine>
    <cbc:ID>2</cbc:ID>
    <cbc:InvoicedQuantity unitCode="M4" >65</cbc:InvoicedQuantity>
    <cbc:LineExtensionAmount currencyID="EUR">65</cbc:LineExtensionAmount>
    <cac:Item>
     <cbc:Name>Acme Product 2</cbc:Name>
     <cac:ClassifiedTaxCategory>
      <cbc:ID schemeID="UNCL5305">S</cbc:ID>
      <cbc:Percent>23.00</cbc:Percent>
      <cac:TaxScheme>
       <cbc:ID>VAT</cbc:ID>
      </cac:TaxScheme>
     </cac:ClassifiedTaxCategory>
    </cac:Item>
    <cac:Price>
     <cbc:PriceAmount currencyID="EUR">1</cbc:PriceAmount>
```

```xml
    </cac:Price>
   </cac:InvoiceLine>
 </Invoice>
```