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Irish Standard
I.S. EN 16931-1:2017

Electronic invoicing - Part 1: Semantic data model of the core elements of an electronic invoice

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I.S. EN 16931-1:2017

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National Foreword

I.S. EN 16931-1:2017 is the adopted Irish version of the European Document EN 16931-1:2017, Electronic invoicing - Part 1: Semantic data model of the core elements of an electronic invoice

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EUROPEAN STANDARD

NORME EUROPÉENNE

EUROPÄISCHE NORM

EN 16931-1

June 2017

ICS 35.240.20; 35.240.63

English Version

Electronic invoicing - Part 1: Semantic data model of the core elements of an electronic invoice

Facturation électronique - Partie 1: Modèle sémantique de données des éléments essentiels d'une facture électronique

Elektronische Rechnungsstellung - Teil 1: Semantisches Datenmodell der Kernelemente einer elektronischen Rechnung

This European Standard was approved by CEN on 17 April 2017.

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This European Standard exists in three official versions (English, French, German). A version in any other language made by translation under the responsibility of a CEN member into its own language and notified to the CEN-CENELEC Management Centre has the same status as the official versions.

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Contents

Page

European foreword 5

Introduction 7

1 Scope 8

2 Normative references 8

3 Terms and definitions 9

4 The concept of a core invoice 10
4.1 The core invoice model as a response to the challenge of interoperability 10
4.2 Contents of the core invoice model 11
4.3 How to use and extend the core invoice model 12
4.4 Compliance 13
4.4.1 General 13
4.4.2 Compliance of the core invoice usage specifications 13
4.4.3 Compliance of sending or receiving party 14
4.4.4 Compliance of an invoice document instance 14

5 Business processes and functionality supported by the core invoice 14
5.1 The business parties involved and their roles and relationships 14
5.2 Business process requirements supported 15
5.2.1 Introduction 15
5.2.2 Invoicing of deliveries against purchase orders, based on a contract (P1) 17
5.2.3 Periodic invoicing of deliveries based on a contract, where no purchase order is required (P2) 18
5.2.4 Invoicing the delivery against an incidental purchase order (P3) 18
5.2.5 Pre-payment (P4) 19
5.2.6 Spot payment (P5) 20
5.2.7 Payment in advance of delivery, based on a purchase order (P6) 21
5.2.8 Invoices with references to a despatch advice (P7) 21
5.2.9 Invoices with references to a despatch advice and a receiving advice (P8) 22
5.2.10 Credit Note or negative invoicing (P9) 22
5.2.11 Corrective invoicing (P10) 23
5.2.12 Partial and final invoicing (P11) 24
5.2.13 Self-billing (P12) 24
5.3 Invoicing functionality supported 25
5.3.1 Introduction 25
5.3.2 Accounting 25
5.3.3 Invoice verification 26
5.3.4 VAT reporting 29
5.3.5 Auditing 30
5.3.6 Payment 31
5.3.7 Inventory 32
5.3.8 Delivery process 32
5.3.9 Customs clearance 32
5.3.10 Marketing 32
5.3.11 Reporting 33
5.4 The core invoice model in relation to other documents in the procurement process 33

This is a free page sample. Access the full version online.

6 The semantic data model of the core elements of an electronic invoice and credit note 34
6.1 Introduction 34
6.2 The core invoice model - Legend 36
6.3 The semantic model 38
6.4 Business rules 70
6.4.1 Integrity constraints 70
6.4.2 Conditions 73
6.4.3 VAT rules 75
6.5 Semantic data types 89
6.5.1 Introduction 89
6.5.2 Amount. Type 90
6.5.3 Unit Price Amount. Type 90
6.5.4 Quantity. Type 90
6.5.5 Percentage. Type 91
6.5.6 Identifier. Type 91
6.5.7 Document Reference. Type 91
6.5.8 Code. Type 91
6.5.9 Date. Type 92
6.5.10 Text. Type 92
6.5.11 Binary Object. Type 92
6.5.12 Decimals 93
6.5.13 Rounding 94

7 Core Invoice Usage Specification 94
7.1 Introduction 94
7.2 Compliance 95
7.3 What may be specified in a CIUS 95
7.3.1 Introduction 95
7.3.2 Allowed specifications in a CIUS 96
7.4 Documentation of core invoice usage specifications 97
7.5 Mapping to syntax 98
7.6 Identification of core invoice usage specifications 98

Annex A (informative) Examples 99

A.1 Calculation examples 99

A.1.1 Introduction 99

A.1.2 Example 1 (Different Invoiced item VAT rates) 99

A.1.3 Example 2 (Item price base quantity) 101

A.1.4 Example 3 (Invoiced quantity unit of measure) 103

A.1.5 Example 4 (Discounts, allowances and charges) 104

A.1.6 Example 5 (Negative Invoice line) 107

A.1.7 Example 6 (Prepayment and negative Amount due for payment) 109

A.1.8 Example 7 (Standard VAT including VAT exempted lines) 110

A.1.9 Example 8 (Reverse Charge, Intra EU supply and Export Invoices) 112

A.2 Number of decimals and rounding 113

A.3 Use cases 114

A.3.1 Taxes other than VAT 114

This is a free page sample. Access the full version online.

A.3.2 Allowances and charges 117
A.3.3 Factoring 121
A.3.4 Payment instructions 123
A.3.5 Corrections 125
Annex B (informative) Assessment of the compliance of the European Standard with the requirements of the Standardization Request of the European Commission 127
B.1 Introduction 127
B.2 Sections of the invoice 127
B.3 How requirements in the Standardization Request are met in EN 16931-1 128
B.3.1 EU Projects 128
B.3.2 Specific business requirements 130
B.3.3 ESO (European Standardization Organization- CEN) requirements 138
B.4 Guide to indicators for relevance and risk as used in the above tables 140
B.4.1 Relevance rating 140
B.4.2 Risk rating 140
Annex C (informative) How the semantic model meets legal requirements from relevant directives 141
Annex D (informative) BPMN symbols 146
Bibliography 149

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European foreword

This document (EN 16931-1:2017) has been prepared by Technical Committee CEN/TC "Electronic Invoicing", the secretariat of which is held by NEN.

This European Standard shall be given the status of a national standard, either by publication of an identical text or by endorsement, at the latest by December 2017, and conflicting national standards shall be withdrawn at the latest by December 2017.

Attention is drawn to the possibility that some of the elements of this document may be the subject of patent rights. CEN shall not be held responsible for identifying any or all such patent rights.

This document has been prepared under a mandate given to CEN by the European Commission and the European Free Trade Association, and supports essential requirements of EU Directive 2014/55/EU [1].

For relationship with EU Directive 2014/55/EU [1], see informative Annex B, which is an integral part of this document.

This document is part of a set of documents, consisting of:

— EN 16931-1:2017 Electronic invoicing - Part 1: Semantic data model of the core elements of an electronic invoice

— CEN/TS 16931-2:2017 Electronic invoicing - Part 2: List of syntaxes that comply with EN 16931-1

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

— CEN/TS 16931-3-2:2017 Electronic invoicing - Part 3-2: Syntax binding for ISO/IEC 19845 (UBL 2.1) invoice and credit note

— CEN/TS 16931-3-3:2017 Electronic invoicing - Part 3-3: Syntax binding for UN/CEFACT XML Cross Industry Invoice D16B

— CEN/TS 16931-3-4:2017 Electronic invoicing - Part 3-4: Syntax binding for UN/EDIFACT INVOIC D16B

— CEN/TR 16931-4:2017 Electronic invoicing - Part 4: Guidelines on interoperability of electronic invoices at the transmission level

— 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

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— CEN/TR 16931-6[1] Electronic invoicing - Part 6: Result of the test of EN 16931-1 with respect to its practical application for an end user - Testing methodology

According to the CEN-CENELEC Internal Regulations, the national standards organizations of the following countries are bound to implement this European Standard: Austria, Belgium, Bulgaria, Croatia, Cyprus, Czech Republic, Denmark, Estonia, Finland, Former Yugoslav Republic of Macedonia, France, Germany, Greece, Hungary, Iceland, Ireland, Italy, Latvia, Lithuania, Luxembourg, Malta, Netherlands, Norway, Poland, Portugal, Romania, Serbia, Slovakia, Slovenia, Spain, Sweden, Switzerland, Turkey and the United Kingdom.

[1] In preparation.

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Introduction

The European Commission estimates that "The mass adoption of e-invoicing within the EU would lead to significant economic benefits and it is estimated that moving from paper to e-invoices will generate savings of around EUR 240 billion over a six-year period"[2] . Based on this recognition "The Commission wants to see e-invoicing become the predominant method of invoicing by 2020 in Europe."

To achieve this goal, Directive 2014/55/EU [1] on electronic invoicing in public procurement aims at facilitating the use of electronic invoices by economic operators when supplying goods, works and services to the public administration. The Directive sets out the legal framework for the establishment and use of a European Standard (EN) for the semantic data model of the core elements of an electronic invoice.

The semantic data model of the core elements of an electronic invoice – the core invoice model – as described in this document is based on the proposition that a quite limited, but sufficient set of information elements can be defined that supports generally applicable invoice-related functionalities. These functionalities are described in Clause 5. The core invoice model, as described in Clause 6, contains information elements that are commonly used and accepted including those that are legally required.

It is expected that in most situations, business partners would use the core invoice model exclusively and the invoices they send or receive would not contain any additional structured information elements. However, in some sectors or situations where there are specific information requirements, the required information may be conveyed in the form of unstructured text. Unstructured text has the drawback in that it cannot be processed automatically and therefore requires human intervention. Alternatively, the specific information requirements can be implemented using information elements that extend the core invoice model. Any such extension needs to respect the semantic definitions in the core invoice model. Only business partners that are part of such a sector or supply chain would be expected to be able to process the extensions. In these circumstances, it should be possible to define a number of required additional information elements whilst still utilizing the core invoice model concept.

In line with Directive 2014/55/EU [1] and after the publication of the reference to this document in the Official Journal of the European Union, all contracting authorities and contracting entities in the EU will be obliged to be able to receive and process an e-invoice as long as it contains all of the (applicable) core elements of an invoice defined in this European Standard (and provided that it is represented in any of the syntaxes identified in the related Technical Specification CEN/TS 16931-2 "List of syntaxes that comply with EN 16931-1" in accordance with the request referred to in paragraph 1 of article 3 of the Directive 2014/55/EU. The inclusion of any additional information which is not contained in the core model will be at the sender's discretion and contained in unstructured text or in an extension, by agreement with the contracting entity. The inclusion of any extension in an e-invoice will be optional, and it will not form an integral part of the European Standard. See Clause 4 below for further detail on extensions.

By ensuring semantic interoperability of electronic invoices, the European Standard and its ancillary European standardization deliverables will serve to remove market barriers and obstacles to trade deriving from the existence of various national rules and standards – and thus contribute to the goals set by the European Commission.

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[2] http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=COM:2010:0712:FIN:en:PDF.

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1 Scope

This European Standard establishes a semantic data model of the core elements of an electronic invoice. The semantic model includes only the essential information elements that an electronic invoice needs to ensure legal (including fiscal) compliance and to enable interoperability for cross-border, cross sector and for domestic trade. The semantic model may be used by organizations in the private and the public sector for public procurement invoicing. It may also be used for invoicing between private sector enterprises. It has not been specifically designed for invoicing consumers.

This European Standard complies at least with the following criteria:

— it is technologically neutral;

— it is compatible with relevant international standards on electronic invoicing;

— the application of this standard should comply with the requirements for the protection of personal data of Directive 95/46/EC, having due regard to the principles of privacy and data protection by-design, data minimization, purpose limitation, necessity and proportionality;

— it is consistent with the relevant provisions of Directive 2006/112/EC [2];

— it allows for the establishment of practical, user-friendly, flexible and cost-efficient electronic invoicing systems;

— it takes into account the special needs of small and medium-sized enterprises as well as of sub-central contracting authorities and contracting entities;

— it is suitable for use in commercial transactions between enterprises.

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 latest edition of the referenced document (including any amendments) applies.

EN 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*

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