

Spezifikation Standard XRechnung

CIUS und Extension

Vorversion XRechnung 4.0.0

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Kapitel 1. Semantische Datentypen

In diesem Kapitel werden die semantischen Datentypen des Datenmodells beschrieben. Diese basieren auf den folgenden Grundtypen. Diese primitiven Datentypen stammen aus ISO 15000-5:2014, Annex B.

Grundtyp	Definition
Binary	A set of finite-length sequences of binary digits.
Date	Time on the calendar time scale [ISO 8601-1:2019].
Time	Mark attributed to an instant on a specified time scale [ISO 8601-1:2019].
Decimal	A subset of the real numbers, which can be represented by decimal numerals.
String	A finite sequence of characters.

1.1. Amount

This „EN 16931_ Amount. Type“ is based on the „Amount. Type“ as defined in ISO 15000 5:2014, Annex B.

Eigenschaften von Amount			
Eigenschaft	Grundtyp	Anz	Beispiel
<i>Content</i>	Decimal	1	10000.25

1.2. Binary Object

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.

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

Eigenschaften von Binary Object			
Eigenschaft	Grundtyp	Anz	Beispiel
<i>Content</i>	Binary	1	
<i>Mime Code</i>	String	1	image/jpeg
Specifies the Mime type of the attachment			
A Receiver of an Invoice, conformant to the Core Invoice Model shall accept attachments that are of the following mime types (commonly used filename extensions are added between brackets):			
• application/pdf (.pdf)			

Eigenschaften von Binary Object			
Eigenschaft	Grundtyp	Anz	Beispiel
- image/png (.png) - image/jpeg (.jpg) - text/csv (.csv) - application/vnd.openxmlformats-officedocument.spreadsheetml.sheet (.xlsx) - application/vnd.oasis.opendocument.spreadsheet (.ods) - application/xml (.xml)			
Filename	String	1	drawing5.jpg
Filename that is provided by (or on behalf of) the sender of the invoice			

1.3. Code

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

The Semantic Data 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.

Eigenschaften von Code			
Eigenschaft	Grundtyp	Anz	Beispiel
Content	String	1	Abc123

1.4. Date

Dates shall be in accordance to the „Calendar date complete representation“ as specified by ISO 8601 (see ISO 8601-1:2019, Date and time — Representations for information interchange — Part 1: Basic rules). 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.

Eigenschaften von Date			
Eigenschaft	Grundtyp	Anz	Beispiel
Content	Date	1	2015-06-10

1.5. Document Reference

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.

Eigenschaften von Document Reference			
Eigenschaft	Grundtyp	Anz	Beispiel
<i>Content</i>	String	1	abc:123-DEF

1.6. Identifier

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.

Eigenschaften von Identifier			
Eigenschaft	Grundtyp	Anz	Beispiel
<i>Content</i>	String	1	abc:123-DEF
<i>Scheme Identifier</i>	String	0..1	GLN
The Scheme Identifier identifies the scheme on which the Identifier is based.			
<i>Scheme version Identifier</i>	String	0..1	1.0
The Scheme version ID identifies the scheme on which the Identifier is based.			

1.7. Percentage

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

Eigenschaften von Percentage			
Eigenschaft	Grundtyp	Anz	Beispiel
<i>Content</i>	Decimal	1	34.7812

1.8. Quantity

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

Eigenschaften von Quantity			
Eigenschaft	Grundtyp	Anz	Beispiel
<i>Content</i>	Decimal	1	1.625

1.9. Text

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.

Eigenschaften von Text			
Eigenschaft	Grundtyp	Anz	Beispiel
<i>Content</i>	String	1	5% allowance when paid within 30 days

1.10. Time

Times shall be represented as specified by ISO 8601 (see ISO 8601-1:2019, Date and time — Representations for information interchange — Part 1: Basic rules). The representation shall include timezone information. This „EN 16931_ Time_ 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 Time is represented.

Eigenschaften von Time			
Eigenschaft	Grundtyp	Anz	Beispiel
<i>Content</i>	Time	1	14:53:44Z

1.11. Unit Price Amount

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

Eigenschaften von Unit Price Amount			
Eigenschaft	Grundtyp	Anz	Beispiel
<i>Content</i>	Decimal	1	10000.1234

Kapitel 2. Verzeichnis der Informationselemente

Name	ID	Vorkommen
ADDITIONAL SUPPORTING DOCUMENTS	BG-24	Abschnitt 3.1, „Das Wurzelement INVOICE“
Actual delivery date	BT-72	Abschnitt 3.9, „Gruppe DELIVERY INFORMATION“
Amount due for payment	BT-115	Abschnitt 3.13, „Gruppe DOCUMENT TOTALS“
Attached document	BT-125	Abschnitt 3.2, „Gruppe ADDITIONAL SUPPORTING DOCUMENTS“
BUYER	BG-7	Abschnitt 3.1, „Das Wurzelement INVOICE“
BUYER CONTACT	BG-9	Abschnitt 3.3, „Gruppe BUYER“
BUYER POSTAL ADDRESS	BG-8	Abschnitt 3.3, „Gruppe BUYER“
Bank assigned creditor Identifier	BT-90	Abschnitt 3.10, „Gruppe DIRECT DEBIT“
Business process type	BT-23	Abschnitt 3.34, „Gruppe PROCESS CONTROL“
Buyer Identifier	BT-46	Abschnitt 3.3, „Gruppe BUYER“
Buyer VAT Identifier	BT-48	Abschnitt 3.3, „Gruppe BUYER“
Buyer accounting reference	BT-19	Abschnitt 3.1, „Das Wurzelement INVOICE“
Buyer address line 1	BT-50	Abschnitt 3.5, „Gruppe BUYER POSTAL ADDRESS“
Buyer address line 2	BT-51	Abschnitt 3.5, „Gruppe BUYER POSTAL ADDRESS“
Buyer address line 3	BT-163	Abschnitt 3.5, „Gruppe BUYER POSTAL ADDRESS“
Buyer city	BT-52	Abschnitt 3.5, „Gruppe BUYER POSTAL ADDRESS“
Buyer contact email address	BT-58	Abschnitt 3.4, „Gruppe BUYER CONTACT“
Buyer contact point	BT-56	Abschnitt 3.4, „Gruppe BUYER CONTACT“
Buyer contact telephone number	BT-57	Abschnitt 3.4, „Gruppe BUYER CONTACT“
Buyer country code	BT-55	Abschnitt 3.5, „Gruppe BUYER POSTAL ADDRESS“
Buyer country subdivision	BT-54	Abschnitt 3.5, „Gruppe BUYER POSTAL ADDRESS“
Buyer electronic address	BT-49	Abschnitt 3.3, „Gruppe BUYER“

Name	ID	Vorkommen
Buyer legal registration Identifier	BT-47	Abschnitt 3.3, „Gruppe BUYER“
Buyer name	BT-44	Abschnitt 3.3, „Gruppe BUYER“
Buyer post code	BT-53	Abschnitt 3.5, „Gruppe BUYER POSTAL ADDRESS“
Buyer reference	BT-10	Abschnitt 3.1, „Das Wurzelement INVOICE“
Buyer trading name	BT-45	Abschnitt 3.3, „Gruppe BUYER“
CHARGES ON BEHALF OF A THIRD PARTY	BG-34	Abschnitt 3.13, „Gruppe DOCUMENT TOTALS“
CREDIT TRANSFER	BG-17	Abschnitt 3.30, „Gruppe PAYMENT INSTRUCTIONS“
Charge amount collected on behalf of a third party	BT-179	Abschnitt 3.6, „Gruppe CHARGES ON BEHALF OF A THIRD PARTY“
Charges specification	BT-180	Abschnitt 3.6, „Gruppe CHARGES ON BEHALF OF A THIRD PARTY“
Contract reference	BT-12	Abschnitt 3.1, „Das Wurzelement INVOICE“
DELIVER TO ADDRESS	BG-15	Abschnitt 3.9, „Gruppe DELIVERY INFORMATION“
DELIVERY INFORMATION	BG-13	Abschnitt 3.1, „Das Wurzelement INVOICE“
DIRECT DEBIT	BG-19	Abschnitt 3.30, „Gruppe PAYMENT INSTRUCTIONS“
DOCUMENT LEVEL ALLOWANCES	BG-20	Abschnitt 3.1, „Das Wurzelement INVOICE“
DOCUMENT LEVEL CHARGES AND TAXES	BG-21	Abschnitt 3.1, „Das Wurzelement INVOICE“
DOCUMENT TOTALS	BG-22	Abschnitt 3.1, „Das Wurzelement INVOICE“
Debited account Identifier	BT-91	Abschnitt 3.10, „Gruppe DIRECT DEBIT“
Debited account name	BT-216	Abschnitt 3.10, „Gruppe DIRECT DEBIT“
Debited account payment service provider identifier	BT-215	Abschnitt 3.10, „Gruppe DIRECT DEBIT“
Deliver to address line 1	BT-75	Abschnitt 3.8, „Gruppe DELIVER TO ADDRESS“
Deliver to address line 2	BT-76	Abschnitt 3.8, „Gruppe DELIVER TO ADDRESS“
Deliver to address line 3	BT-165	Abschnitt 3.8, „Gruppe DELIVER TO ADDRESS“
Deliver to city	BT-77	Abschnitt 3.8, „Gruppe DELIVER TO ADDRESS“

Name	ID	Vorkommen
Deliver to country code	BT-80	Abschnitt 3.8, „Gruppe DELIVER TO ADDRESS“
Deliver to country subdivision	BT-79	Abschnitt 3.8, „Gruppe DELIVER TO ADDRESS“
Deliver to location Identifier	BT-71	Abschnitt 3.9, „Gruppe DELIVERY INFORMATION“
Deliver to party name	BT-70	Abschnitt 3.9, „Gruppe DELIVERY INFORMATION“
Deliver to post code	BT-78	Abschnitt 3.8, „Gruppe DELIVER TO ADDRESS“
Delivery note reference	BT-197	Abschnitt 3.1, „Das Wurzelement INVOICE“
Despatch advice reference	BT-16	Abschnitt 3.1, „Das Wurzelement INVOICE“
Discount amount	BT-172	Abschnitt 3.14, „Gruppe EARLY PAYMENT DISCOUNT“
Discount end date	BT-170	Abschnitt 3.14, „Gruppe EARLY PAYMENT DISCOUNT“
Discount percentage	BT-171	Abschnitt 3.14, „Gruppe EARLY PAYMENT DISCOUNT“
Document Level Allowance Exemption reason text	BT-173	Abschnitt 3.11, „Gruppe DOCUMENT LEVEL ALLOWANCES“
Document Level Allowance VAT exemption reason and specification code	BT-174	Abschnitt 3.11, „Gruppe DOCUMENT LEVEL ALLOWANCES“
Document Level Charge or tax Exemption reason text	BT-175	Abschnitt 3.12, „Gruppe DOCUMENT LEVEL CHARGES AND TAXES“
Document level allowance VAT category code	BT-95	Abschnitt 3.11, „Gruppe DOCUMENT LEVEL ALLOWANCES“
Document level allowance VAT rate	BT-96	Abschnitt 3.11, „Gruppe DOCUMENT LEVEL ALLOWANCES“
Document level allowance amount	BT-92	Abschnitt 3.11, „Gruppe DOCUMENT LEVEL ALLOWANCES“
Document level allowance base amount	BT-93	Abschnitt 3.11, „Gruppe DOCUMENT LEVEL ALLOWANCES“
Document level allowance goods/services code	BT-213	Abschnitt 3.11, „Gruppe DOCUMENT LEVEL ALLOWANCES“
Document level allowance percentage	BT-94	Abschnitt 3.11, „Gruppe DOCUMENT LEVEL ALLOWANCES“
Document level allowance reason	BT-97	Abschnitt 3.11, „Gruppe DOCUMENT LEVEL ALLOWANCES“
Document level allowance reason code	BT-98	Abschnitt 3.11, „Gruppe DOCUMENT LEVEL ALLOWANCES“
Document level charge goods/services code	BT-214	Abschnitt 3.12, „Gruppe DOCUMENT LEVEL CHARGES AND TAXES“

Name	ID	Vorkommen
Document level charge or tax amount	BT-99	Abschnitt 3.12, „Gruppe DOCUMENT LEVEL CHARGES AND TAXES“
Document level charge or tax base amount	BT-100	Abschnitt 3.12, „Gruppe DOCUMENT LEVEL CHARGES AND TAXES“
Document level charge or tax percentage	BT-101	Abschnitt 3.12, „Gruppe DOCUMENT LEVEL CHARGES AND TAXES“
Document level charge or tax reason	BT-104	Abschnitt 3.12, „Gruppe DOCUMENT LEVEL CHARGES AND TAXES“
Document level charge reason code	BT-105	Abschnitt 3.12, „Gruppe DOCUMENT LEVEL CHARGES AND TAXES“
Document level non VAT tax code	BT-177	Abschnitt 3.12, „Gruppe DOCUMENT LEVEL CHARGES AND TAXES“
EARLY PAYMENT DISCOUNT	BG-35	Abschnitt 3.31, „Gruppe PAYMENT TERMS“
External document location	BT-124	Abschnitt 3.2, „Gruppe ADDITIONAL SUPPORTING DOCUMENTS“
Goods/services code	BT-196	Abschnitt 3.24, „Gruppe ITEM INFORMATION“
INVOICE LINE	BG-25	Abschnitt 3.1, „Das Wurzelement INVOICE“
INVOICE LINE ALLOWANCES	BG-27	Abschnitt 3.15, „Gruppe INVOICE LINE“
INVOICE LINE CHARGES AND TAXES	BG-28	Abschnitt 3.15, „Gruppe INVOICE LINE“
INVOICE LINE DELIVER TO ADDRESS	BG-38	Abschnitt 3.19, „Gruppe INVOICE LINE DELIVERY INFORMATION“
INVOICE LINE DELIVERY INFORMATION	BG-37	Abschnitt 3.15, „Gruppe INVOICE LINE“
INVOICE LINE PERIOD	BG-26	Abschnitt 3.19, „Gruppe INVOICE LINE DELIVERY INFORMATION“
INVOICE NOTE	BG-1	Abschnitt 3.1, „Das Wurzelement INVOICE“
INVOICING PERIOD	BG-14	Abschnitt 3.9, „Gruppe DELIVERY INFORMATION“
ITEM ATTRIBUTE	BG-32	Abschnitt 3.24, „Gruppe ITEM INFORMATION“
ITEM INFORMATION	BG-31	Abschnitt 3.15, „Gruppe INVOICE LINE“
Invoice currency code	BT-5	Abschnitt 3.1, „Das Wurzelement INVOICE“
Invoice issue date	BT-2	Abschnitt 3.1, „Das Wurzelement INVOICE“
Invoice issue time	BT-166	Abschnitt 3.1, „Das Wurzelement INVOICE“
Invoice line Buyer accounting reference	BT-133	Abschnitt 3.15, „Gruppe INVOICE LINE“
Invoice line Identifier	BT-126	Abschnitt 3.15, „Gruppe INVOICE LINE“

Name	ID	Vorkommen
Invoice line actual delivery date	BT-187	Abschnitt 3.19, „Gruppe INVOICE LINE DELIVERY INFORMATION“
Invoice line allowance amount	BT-136	Abschnitt 3.16, „Gruppe INVOICE LINE ALLOWANCES“
Invoice line allowance base amount	BT-137	Abschnitt 3.16, „Gruppe INVOICE LINE ALLOWANCES“
Invoice line allowance percentage	BT-138	Abschnitt 3.16, „Gruppe INVOICE LINE ALLOWANCES“
Invoice line allowance reason	BT-139	Abschnitt 3.16, „Gruppe INVOICE LINE ALLOWANCES“
Invoice line allowance reason code	BT-140	Abschnitt 3.16, „Gruppe INVOICE LINE ALLOWANCES“
Invoice line charge or tax amount	BT-141	Abschnitt 3.17, „Gruppe INVOICE LINE CHARGES AND TAXES“
Invoice line charge or tax base amount	BT-142	Abschnitt 3.17, „Gruppe INVOICE LINE CHARGES AND TAXES“
Invoice line charge or tax percentage	BT-143	Abschnitt 3.17, „Gruppe INVOICE LINE CHARGES AND TAXES“
Invoice line charge or tax reason	BT-144	Abschnitt 3.17, „Gruppe INVOICE LINE CHARGES AND TAXES“
Invoice line charge reason code	BT-145	Abschnitt 3.17, „Gruppe INVOICE LINE CHARGES AND TAXES“
Invoice line deliver to address line 1	BT-203	Abschnitt 3.18, „Gruppe INVOICE LINE DELIVER TO ADDRESS“
Invoice line deliver to address line 2	BT-204	Abschnitt 3.18, „Gruppe INVOICE LINE DELIVER TO ADDRESS“
Invoice line deliver to address line 3	BT-205	Abschnitt 3.18, „Gruppe INVOICE LINE DELIVER TO ADDRESS“
Invoice line deliver to city	BT-206	Abschnitt 3.18, „Gruppe INVOICE LINE DELIVER TO ADDRESS“
Invoice line deliver to country code	BT-209	Abschnitt 3.18, „Gruppe INVOICE LINE DELIVER TO ADDRESS“
Invoice line deliver to country subdivision	BT-208	Abschnitt 3.18, „Gruppe INVOICE LINE DELIVER TO ADDRESS“
Invoice line deliver to location Identifier	BT-186	Abschnitt 3.19, „Gruppe INVOICE LINE DELIVERY INFORMATION“
Invoice line deliver to party name	BT-185	Abschnitt 3.19, „Gruppe INVOICE LINE DELIVERY INFORMATION“
Invoice line deliver to post code	BT-207	Abschnitt 3.18, „Gruppe INVOICE LINE DELIVER TO ADDRESS“
Invoice line delivery note line reference	BT-199	Abschnitt 3.15, „Gruppe INVOICE LINE“
Invoice line delivery note reference	BT-198	Abschnitt 3.15, „Gruppe INVOICE LINE“

Name	ID	Vorkommen
Invoice line despatch advice line reference	BT-190	Abschnitt 3.15, „Gruppe INVOICE LINE“
Invoice line despatch advice reference	BT-189	Abschnitt 3.15, „Gruppe INVOICE LINE“
Invoice line net amount	BT-131	Abschnitt 3.15, „Gruppe INVOICE LINE“
Invoice line note	BT-127	Abschnitt 3.15, „Gruppe INVOICE LINE“
Invoice line object Identifier	BT-128	Abschnitt 3.15, „Gruppe INVOICE LINE“
Invoice line period end date	BT-135	Abschnitt 3.20, „Gruppe INVOICE LINE PERIOD“
Invoice line period start date	BT-134	Abschnitt 3.20, „Gruppe INVOICE LINE PERIOD“
Invoice line purchase order line reference	BT-132	Abschnitt 3.15, „Gruppe INVOICE LINE“
Invoice line purchase order reference	BT-188	Abschnitt 3.15, „Gruppe INVOICE LINE“
Invoice line receiving advice line reference	BT-192	Abschnitt 3.15, „Gruppe INVOICE LINE“
Invoice line receiving advice reference	BT-191	Abschnitt 3.15, „Gruppe INVOICE LINE“
Invoice line sales order line reference	BT-201	Abschnitt 3.15, „Gruppe INVOICE LINE“
Invoice line sales order reference	BT-200	Abschnitt 3.15, „Gruppe INVOICE LINE“
Invoice line tax type code	BT-193	Abschnitt 3.17, „Gruppe INVOICE LINE CHARGES AND TAXES“
Invoice note	BT-22	Abschnitt 3.21, „Gruppe INVOICE NOTE“
Invoice note subject code	BT-21	Abschnitt 3.21, „Gruppe INVOICE NOTE“
Invoice number	BT-1	Abschnitt 3.1, „Das Wurzelement INVOICE“
Invoice total VAT amount	BT-110	Abschnitt 3.13, „Gruppe DOCUMENT TOTALS“
Invoice total VAT amount in VAT accounting currency	BT-111	Abschnitt 3.13, „Gruppe DOCUMENT TOTALS“
Invoice total amount with VAT	BT-112	Abschnitt 3.13, „Gruppe DOCUMENT TOTALS“
Invoice total amount without VAT	BT-109	Abschnitt 3.13, „Gruppe DOCUMENT TOTALS“
Invoice type code	BT-3	Abschnitt 3.1, „Das Wurzelement INVOICE“
Invoiced item Exemption reason text	BT-194	Abschnitt 3.26, „Gruppe LINE VAT INFORMATION“
Invoiced item VAT category code	BT-151	Abschnitt 3.26, „Gruppe LINE VAT INFORMATION“
Invoiced item VAT exemption reason and specification code	BT-195	Abschnitt 3.26, „Gruppe LINE VAT INFORMATION“

Name	ID	Vorkommen
Invoiced item VAT rate	BT-152	Abschnitt 3.26, „Gruppe LINE VAT INFORMATION“
Invoiced object Identifier	BT-18	Abschnitt 3.1, „Das Wurzelement INVOICE“
Invoiced quantity	BT-129	Abschnitt 3.15, „Gruppe INVOICE LINE“
Invoiced quantity unit of measure code	BT-130	Abschnitt 3.15, „Gruppe INVOICE LINE“
Invoicing period end date	BT-74	Abschnitt 3.22, „Gruppe INVOICING PERIOD“
Invoicing period start date	BT-73	Abschnitt 3.22, „Gruppe INVOICING PERIOD“
Item Buyer's Identifier	BT-156	Abschnitt 3.24, „Gruppe ITEM INFORMATION“
Item Seller's Identifier	BT-155	Abschnitt 3.24, „Gruppe ITEM INFORMATION“
Item attribute code	BT-211	Abschnitt 3.23, „Gruppe ITEM ATTRIBUTE“
Item attribute name	BT-160	Abschnitt 3.23, „Gruppe ITEM ATTRIBUTE“
Item attribute value	BT-161	Abschnitt 3.23, „Gruppe ITEM ATTRIBUTE“
Item attribute value unit of measure code	BT-212	Abschnitt 3.23, „Gruppe ITEM ATTRIBUTE“
Item classification Identifier	BT-158	Abschnitt 3.24, „Gruppe ITEM INFORMATION“
Item country of origin	BT-159	Abschnitt 3.24, „Gruppe ITEM INFORMATION“
Item description	BT-154	Abschnitt 3.24, „Gruppe ITEM INFORMATION“
Item gross price	BT-148	Abschnitt 3.33, „Gruppe PRICE DETAILS“
Item name	BT-153	Abschnitt 3.24, „Gruppe ITEM INFORMATION“
Item net price	BT-146	Abschnitt 3.33, „Gruppe PRICE DETAILS“
Item price base quantity	BT-149	Abschnitt 3.33, „Gruppe PRICE DETAILS“
Item price base quantity unit of measure code	BT-150	Abschnitt 3.33, „Gruppe PRICE DETAILS“
Item price discount	BT-147	Abschnitt 3.33, „Gruppe PRICE DETAILS“
Item standard Identifier	BT-157	Abschnitt 3.24, „Gruppe ITEM INFORMATION“

Name	ID	Vorkommen
LATE PAYMENT PENALTY	BG-36	Abschnitt 3.31, „Gruppe PAYMENT TERMS“
LINE VAT INFORMATION	BG-30	Abschnitt 3.15, „Gruppe INVOICE LINE“
LINE-LEVEL PRECEDING INVOICE REFERENCE	BG-39	Abschnitt 3.15, „Gruppe INVOICE LINE“
Line-level preceding invoice issue date	BT-218	Abschnitt 3.27, „Gruppe LINE-LEVEL PRECEDING INVOICE REFERENCE“
Line-level preceding invoice line reference	BT-220	Abschnitt 3.27, „Gruppe LINE-LEVEL PRECEDING INVOICE REFERENCE“
Line-level preceding invoice reference	BT-217	Abschnitt 3.27, „Gruppe LINE-LEVEL PRECEDING INVOICE REFERENCE“
Line-level preceding invoice type code	BT-219	Abschnitt 3.27, „Gruppe LINE-LEVEL PRECEDING INVOICE REFERENCE“
Mandate reference Identifier	BT-89	Abschnitt 3.10, „Gruppe DIRECT DEBIT“
PAYEE	BG-10	Abschnitt 3.1, „Das Wurzelement INVOICE“
PAYMENT CARD INFORMATION	BG-18	Abschnitt 3.30, „Gruppe PAYMENT INSTRUCTIONS“
PAYMENT INSTRUCTIONS	BG-16	Abschnitt 3.1, „Das Wurzelement INVOICE“
PAYMENT TERMS	BG-33	Abschnitt 3.1, „Das Wurzelement INVOICE“
PRECEDING INVOICE REFERENCE	BG-3	Abschnitt 3.1, „Das Wurzelement INVOICE“
PRICE DETAILS	BG-29	Abschnitt 3.15, „Gruppe INVOICE LINE“
PROCESS CONTROL	BG-2	Abschnitt 3.1, „Das Wurzelement INVOICE“
Paid amount	BT-113	Abschnitt 3.13, „Gruppe DOCUMENT TOTALS“
Payee Identifier	BT-60	Abschnitt 3.28, „Gruppe PAYEE“
Payee legal registration Identifier	BT-61	Abschnitt 3.28, „Gruppe PAYEE“
Payee name	BT-59	Abschnitt 3.28, „Gruppe PAYEE“
Payment account Identifier	BT-84	Abschnitt 3.7, „Gruppe CREDIT TRANSFER“
Payment account name	BT-85	Abschnitt 3.7, „Gruppe CREDIT TRANSFER“
Payment card holder name	BT-88	Abschnitt 3.29, „Gruppe PAYMENT CARD INFORMATION“
Payment card primary account number	BT-87	Abschnitt 3.29, „Gruppe PAYMENT CARD INFORMATION“
Payment due date	BT-9	Abschnitt 3.1, „Das Wurzelement INVOICE“

Name	ID	Vorkommen
Payment means text	BT-82	Abschnitt 3.30, „Gruppe PAYMENT INSTRUCTIONS“
Payment means type code	BT-81	Abschnitt 3.30, „Gruppe PAYMENT INSTRUCTIONS“
Payment service provider Identifier	BT-86	Abschnitt 3.7, „Gruppe CREDIT TRANSFER“
Payment term text	BT-20	Abschnitt 3.31, „Gruppe PAYMENT TERMS“
Penalty amount	BT-183	Abschnitt 3.25, „Gruppe LATE PAYMENT PENALTY“
Penalty start date	BT-181	Abschnitt 3.25, „Gruppe LATE PAYMENT PENALTY“
Penalty yearly interest percentage	BT-182	Abschnitt 3.25, „Gruppe LATE PAYMENT PENALTY“
Preceding Invoice issue date	BT-26	Abschnitt 3.32, „Gruppe PRECEDING INVOICE REFERENCE“
Preceding Invoice reference	BT-25	Abschnitt 3.32, „Gruppe PRECEDING INVOICE REFERENCE“
Preceding Invoice type code	BT-202	Abschnitt 3.32, „Gruppe PRECEDING INVOICE REFERENCE“
Project reference	BT-11	Abschnitt 3.1, „Das Wurzelement INVOICE“
Purchase order reference	BT-13	Abschnitt 3.1, „Das Wurzelement INVOICE“
Receiving advice reference	BT-15	Abschnitt 3.1, „Das Wurzelement INVOICE“
Remittance information	BT-83	Abschnitt 3.30, „Gruppe PAYMENT INSTRUCTIONS“
Rounding amount	BT-114	Abschnitt 3.13, „Gruppe DOCUMENT TOTALS“
SELLER	BG-4	Abschnitt 3.1, „Das Wurzelement INVOICE“
SELLER CONTACT	BG-6	Abschnitt 3.35, „Gruppe SELLER“
SELLER POSTAL ADDRESS	BG-5	Abschnitt 3.35, „Gruppe SELLER“
SELLER TAX REPRESENTATIVE PARTY	BG-11	Abschnitt 3.1, „Das Wurzelement INVOICE“
SELLER TAX REPRESENTATIVE POSTAL ADDRESS	BG-12	Abschnitt 3.38, „Gruppe SELLER TAX REPRESENTATIVE PARTY“
Sales order reference	BT-14	Abschnitt 3.1, „Das Wurzelement INVOICE“
Seller Identifier	BT-29	Abschnitt 3.35, „Gruppe SELLER“
Seller VAT Identifier	BT-31	Abschnitt 3.35, „Gruppe SELLER“
Seller additional legal information	BT-33	Abschnitt 3.35, „Gruppe SELLER“

Name	ID	Vorkommen
Seller address line 1	BT-35	Abschnitt 3.37, „Gruppe SELLER POSTAL ADDRESS“
Seller address line 2	BT-36	Abschnitt 3.37, „Gruppe SELLER POSTAL ADDRESS“
Seller address line 3	BT-162	Abschnitt 3.37, „Gruppe SELLER POSTAL ADDRESS“
Seller city	BT-37	Abschnitt 3.37, „Gruppe SELLER POSTAL ADDRESS“
Seller contact email address	BT-43	Abschnitt 3.36, „Gruppe SELLER CONTACT“
Seller contact point	BT-41	Abschnitt 3.36, „Gruppe SELLER CONTACT“
Seller contact telephone number	BT-42	Abschnitt 3.36, „Gruppe SELLER CONTACT“
Seller country code	BT-40	Abschnitt 3.37, „Gruppe SELLER POSTAL ADDRESS“
Seller country subdivision	BT-39	Abschnitt 3.37, „Gruppe SELLER POSTAL ADDRESS“
Seller electronic address	BT-34	Abschnitt 3.35, „Gruppe SELLER“
Seller legal registration Identifier	BT-30	Abschnitt 3.35, „Gruppe SELLER“
Seller name	BT-27	Abschnitt 3.35, „Gruppe SELLER“
Seller post code	BT-38	Abschnitt 3.37, „Gruppe SELLER POSTAL ADDRESS“
Seller tax registration Identifier	BT-32	Abschnitt 3.35, „Gruppe SELLER“
Seller tax representative VAT Identifier	BT-63	Abschnitt 3.38, „Gruppe SELLER TAX REPRESENTATIVE PARTY“
Seller tax representative name	BT-62	Abschnitt 3.38, „Gruppe SELLER TAX REPRESENTATIVE PARTY“
Seller trading name	BT-28	Abschnitt 3.35, „Gruppe SELLER“
Specification Identifier	BT-24	Abschnitt 3.34, „Gruppe PROCESS CONTROL“
Sum of Invoice line net amount	BT-106	Abschnitt 3.13, „Gruppe DOCUMENT TOTALS“
Sum of allowances on document level	BT-107	Abschnitt 3.13, „Gruppe DOCUMENT TOTALS“
Sum of charges on document level	BT-108	Abschnitt 3.13, „Gruppe DOCUMENT TOTALS“
Supporting document description	BT-123	Abschnitt 3.2, „Gruppe ADDITIONAL SUPPORTING DOCUMENTS“
Supporting document reference	BT-122	Abschnitt 3.2, „Gruppe ADDITIONAL SUPPORTING DOCUMENTS“

Name	ID	Vorkommen
Tax representative address line 1	BT-64	Abschnitt 3.39, „Gruppe SELLER TAX REPRESENTATIVE POSTAL ADDRESS“
Tax representative address line 2	BT-65	Abschnitt 3.39, „Gruppe SELLER TAX REPRESENTATIVE POSTAL ADDRESS“
Tax representative address line 3	BT-164	Abschnitt 3.39, „Gruppe SELLER TAX REPRESENTATIVE POSTAL ADDRESS“
Tax representative city	BT-66	Abschnitt 3.39, „Gruppe SELLER TAX REPRESENTATIVE POSTAL ADDRESS“
Tax representative country code	BT-69	Abschnitt 3.39, „Gruppe SELLER TAX REPRESENTATIVE POSTAL ADDRESS“
Tax representative country subdivision	BT-68	Abschnitt 3.39, „Gruppe SELLER TAX REPRESENTATIVE POSTAL ADDRESS“
Tax representative post code	BT-67	Abschnitt 3.39, „Gruppe SELLER TAX REPRESENTATIVE POSTAL ADDRESS“
Tender or lot reference	BT-17	Abschnitt 3.1, „Das Wurzelement INVOICE“
VAT BREAKDOWN	BG-23	Abschnitt 3.1, „Das Wurzelement INVOICE“
VAT accounting currency code	BT-6	Abschnitt 3.1, „Das Wurzelement INVOICE“
VAT accounting currency exchange rate	BT-167	Abschnitt 3.1, „Das Wurzelement INVOICE“
VAT breakdown currency	BT-184	Abschnitt 3.40, „Gruppe VAT BREAK-DOWN“
VAT breakdown goods/services code	BT-210	Abschnitt 3.40, „Gruppe VAT BREAK-DOWN“
VAT category code	BT-118	Abschnitt 3.40, „Gruppe VAT BREAK-DOWN“
VAT category code of the document level charge or tax	BT-102	Abschnitt 3.12, „Gruppe DOCUMENT LEVEL CHARGES AND TAXES“
VAT category rate	BT-119	Abschnitt 3.40, „Gruppe VAT BREAK-DOWN“
VAT category tax amount	BT-117	Abschnitt 3.40, „Gruppe VAT BREAK-DOWN“
VAT category taxable amount	BT-116	Abschnitt 3.40, „Gruppe VAT BREAK-DOWN“
VAT exemption reason and specification code	BT-121	Abschnitt 3.40, „Gruppe VAT BREAK-DOWN“

Name	ID	Vorkommen
VAT exemption reason and specification code of the document Level Charge or tax	BT-176	Abschnitt 3.12, „Gruppe DOCUMENT LEVEL CHARGES AND TAXES“
VAT exemption reason text	BT-120	Abschnitt 3.40, „Gruppe VAT BREAK-DOWN“
VAT rate of the document level charge or tax	BT-103	Abschnitt 3.12, „Gruppe DOCUMENT LEVEL CHARGES AND TAXES“
Value added tax point date	BT-7	Abschnitt 3.1, „Das Wurzelement INVOICE“
Value added tax point date code	BT-8	Abschnitt 3.1, „Das Wurzelement INVOICE“

Kapitel 3. Detailbeschreibung

In diesem Kapitel sind zunächst das Wurzelement der Rechnung und ab Abschnitt 11.2 in alphabetischer Reihenfolge die Gruppen von Informationselementen spezifiziert.

3.1. Das Wurzelement INVOICE

Das semantische Datenmodell beschreibt eine Baumstruktur bestehend aus geschachtelten Informationselementen. Das Wurzelement dieser Baumstruktur wird im Standard XRechnung als „INVOICE“ bezeichnet. Es stellt selbst kein Informationselement dar, besitzt somit beispielsweise wie sein Pendant aus der EN 16931-1 keine eigene Kennung, wurde jedoch als Hilfsmittel eingeführt, um in seinem Kontext die obersten Informationselemente der Rechnung beschreiben zu können.

Informationselemente von INVOICE				
Name	ID	Semantischer Datentyp	Anz.	Seite
Invoice number	BT-1	Identifizier	1	3
A unique identification of the Invoice. Hinweise: The sequential number required in Article 226(2) of the directive 2006/112/EC, to uniquely identify the Invoice within the business context, time-frame, operating systems and records of the Seller. It may be based on one or more series of numbers, which may include alphanumeric characters. No Identification Scheme is to be used.				
Invoice issue date	BT-2	Date	1	2
The date when the Invoice was issued.				
Invoice issue time	BT-166	Time	0..1	4
The time of the day when the Invoice was issued.				
Invoice type code	BT-3	Code	1	2
A code specifying the functional type of the Invoice. Hinweise: Commercial invoices and credit notes are defined according to the entries in UNTDID 1001. Other entries of UNTDID 1001 with specific invoices or credit notes may be used if applicable. The subset of UNTDID 1001 that may be used is managed by or on behalf of CEN/TC434. Codeliste(n): UNTDID 1001				
Invoice currency code	BT-5	Code	1	2
The currency in which all Invoice amounts are given, except for the Total VAT amount in VAT accounting currency. Hinweise:				

Informationselemente von INVOICE				
Name	ID	Semantischer Datentyp	Anz.	Seite
Only one currency shall be used in the Invoice, except for the Invoice total VAT amount in VAT accounting currency "Invoice total VAT amount in VAT accounting currency" (BT-111)> in accordance with article 230 of Directive 2006/112/EC on VAT. The lists of valid currencies are registered with the ISO 4217 Maintenance Agency „Codes for the representation of currencies and funds“. Codeliste(n): ISO 4217				
VAT accounting currency code	BT-6	Code	0..1	2
The currency used for VAT accounting and reporting purposes as accepted or required in the country of the Seller. Hinweise: Shall be used in combination with the Invoice total VAT amount in VAT accounting currency "Invoice total VAT amount in VAT accounting currency" (BT-111) when the VAT accounting currency code differs from the Invoice currency code. The lists of valid currencies are registered with the ISO 4217 Maintenance Agency „Codes for the representation of currencies and funds“. Please refer to Article 230 of the Council Directive 2006/112/EC for more information. Codeliste(n): ISO 4217				
VAT accounting currency exchange rate	BT-167	Amount	0..1	1
The value of a VAT accounting currency unit, expressed in invoicing currency. Hinweise: The allowed maximum number of decimals is 6.				
Value added tax point date	BT-7	Date	0..1	2
The date when the VAT becomes chargeable for the Seller and for the Buyer in so far as that date can be determined and differs from the date of issue of the invoice, according to the VAT directive. Hinweise: The tax point is usually the date goods were supplied or services completed (the 'basic tax point'). There are some variations. Please refer to Article 226 (7) of the Council Directive 2006/112/EC for more information. This element is required if the Value added tax point date is different from the Invoice issue date. Both Buyer and Seller should use the Tax Point Date when provided by the Seller. The use of "Value added tax point date" (BT-7) and "Value added tax point date code" (BT-8) is mutually exclusive.				

Informationselemente von INVOICE				
Name	ID	Semantischer Datentyp	Anz.	Seite
Value added tax point date code	BT-8	Code	0..1	2
The code of the date when the VAT becomes chargeable for the Seller and for the Buyer. Hinweise: The code shall distinguish between the following entries of UNTDID 2005: • Invoice document issue date • Delivery date, actual • Paid to date The Value Added Tax point date code is used if the Value Added Tax point date is not known when the invoice is issued. The use of "Value added tax point date code" (BT-8) and "Value added tax point date" (BT-7) is mutually exclusive. Codeliste(n): UNTDID 2005				
Payment due date	BT-9	Date	0..1	2
The date when the payment is due. Hinweise: The payment due date reflects the due date of the net payment. For partial payments it states the first net due date. The corresponding description of more complex payment terms can be stated in "Payment term text" (BT-20) Payment terms.				
Buyer reference	BT-10	Identifier	1..*	3
An Identifier assigned by the Buyer used for internal routing purposes. Hinweise: The Identifier is defined by the Buyer (e.g. department or office id), and returned by the Seller in the Invoice.				
<i>Scheme Identifier</i>			0..1	
Hinweise: A conditional scheme Identifier may be used that shall be chosen from the UNTDID 1153 code list entries. Codeliste(n): UNTDID 1153				
Project reference	BT-11	Document Reference	0..1	2
The identification of the project the invoice refers to				
Contract reference	BT-12	Document Reference	0..1	2
The identification of a contract.				

Informationselemente von INVOICE				
Name	ID	Semantischer Datentyp	Anz.	Seite
Hinweise:				
The contract Identifier should be unique in the context of the specific trading relationship and for a defined time period.				
Purchase order reference	BT-13	Document Reference	0..1	2
An Identifier of a referenced purchase order, issued by the Buyer.				
Sales order reference	BT-14	Document Reference	0..1	2
An Identifier of a referenced sales order, issued by the Seller.				
Receiving advice reference	BT-15	Document Reference	0..1	2
An Identifier of a referenced receiving advice, issued by the Buyer.				
Despatch advice reference	BT-16	Document Reference	0..1	2
An Identifier of a referenced despatch advice, issued by the Seller.				
Delivery note reference	BT-197	Document Reference	0..1	2
An Identifier of a referenced delivery note, issued by the Seller.				
Tender or lot reference	BT-17	Document Reference	0..1	2
The identification of the call for tender or lot the invoice relates to.				
Hinweise:				
In some countries a reference to the call for tender that has led to the contract shall be provided.				
Invoiced object Identifier	BT-18	Identifier	0..1	3
An Identifier for an object on which the invoice is based, given by the Seller.				
Hinweise:				
It may be a subscription number, telephone number, meter point, vehicle, person etc., as applicable.				
<i>Scheme Identifier</i>			0..1	
The Identification Scheme Identifier of the Invoiced object Identifier				
Hinweise:				
If it may be not clear for the receiver what scheme is used for the Identifier, a conditional scheme Identifier should be used that shall be chosen from the UNTDID 1153 code list entries.				
Codeliste(n): UNTDID 1153				
Buyer accounting reference	BT-19	Text	0..1	3
A textual value that specifies where to book the relevant data into the Buyer's financial accounts.				
PAYMENT TERMS	BG-33		0..*	55

Informationselemente von INVOICE				
Name	ID	Semantischer Datentyp	Anz.	Seite
INVOICE NOTE	BG-1		0..*	46
A group of Business Terms providing textual notes that are relevant for the invoice, together with an indication of the note subject.				
PROCESS CONTROL	BG-2		1	58
A group of Business Terms providing information on the business process and rules applicable to the Invoice document.				
PRECEDING INVOICE REFERENCE	BG-3		0..*	56
A group of Business Terms providing information on one or more preceding Invoices.				
SELLER	BG-4		1	58
A group of Business Terms providing information about the Seller.				
BUYER	BG-7		1	23
A group of Business Terms providing information about the Buyer.				
PAYEE	BG-10		0..1	53
A group of Business Terms providing information about the Payee, i.e. the role that receives the payment.				
SELLER TAX REPRESENTATIVE PARTY	BG-11		0..1	62
A group of Business Terms providing information about the Seller's tax representative.				
DELIVERY INFORMATION	BG-13		0..1	29
A group of Business Terms providing information about where and when the goods and services invoiced are delivered.				
PAYMENT INSTRUCTIONS	BG-16		0..1	54
A group of Business Terms providing information about the payment.				
DOCUMENT LEVEL ALLOWANCES	BG-20		0..*	30
A group of Business Terms providing information about allowances applicable to the Invoice as a whole.				
DOCUMENT LEVEL CHARGES AND TAXES	BG-21		0..*	33
A group of Business Terms providing information about charges and taxes other than VAT, applicable to the Invoice as a whole.				
DOCUMENT TOTALS	BG-22		1	35
A group of Business Terms providing the monetary totals for the Invoice.				
VAT BREAKDOWN	BG-23		1..*	64
A group of Business Terms providing information about VAT breakdown by different categories, rates and exemption reasons				
ADDITIONAL SUPPORTING DOCUMENTS	BG-24		0..*	22
A group of Business Terms providing information about additional supporting documents substantiating the claims made in the Invoice.				

Informationselemente von INVOICE				
Name	ID	Semantischer Datentyp	Anz.	Seite
INVOICE LINE	BG-25		1..*	38
A group of Business Terms providing information on individual Invoice lines.				

3.2. Gruppe ADDITIONAL SUPPORTING DOCUMENTS

A group of Business Terms providing information about additional supporting documents substantiating the claims made in the Invoice.

Diese Gruppe von Informationselementen (ID: BG-24, Anz. 0..*) ist ein direkter Bestandteil des Wurzelements INVOICE, siehe Abschnitt 3.1, „Das Wurzelement INVOICE“.

Hinweise:

The additional supporting documents can be used for both referencing a document number which is expected to be known by the receiver, an external document (referenced by a URL) or as an embedded document (such as a time report in pdf). The option to link to an external document will be needed, for example in the case of large attachments and/or when sensitive information, e.g. person-related services, has to be separated from the Invoice itself.

Informationselemente von ADDITIONAL SUPPORTING DOCUMENTS				
Name	ID	Semantischer Datentyp	Anz.	Seite
Supporting document reference	BT-122	Document Reference	1	2
An Identifier of the supporting document.				
Supporting document description	BT-123	Text	0..1	3
A description of the supporting document.				
Hinweise:				
Such as: timesheet, usage report etc.				
External document location	BT-124	Text	0..1	3
The URL (Uniform Resource Locator) that identifies where the external document is located.				
Hinweise:				
A means of locating the resource including its primary access mechanism, e.g. http:// or ftp://. External document location shall be used if the Buyer requires additional information to support the Invoice. External documents do not form part of the invoice. Risks can be involved when accessing external documents. It should be possible to process the invoice without accessing the external document.				
Attached document	BT-125	Binary Object	0..1	1
An attached document embedded as binary object or sent together with the invoice.				
Hinweise:				

Informationselemente von ADDITIONAL SUPPORTING DOCUMENTS				
Name	ID	Semantischer Datentyp	Anz.	Seite
Attached document is used when documentation shall be stored with the Invoice for future reference or audit purposes.				
<i>Attached document Mime code</i>			1	
The mime code of the attached document. Hinweise: Allowed mime codes: • application/pdf • image/png • image/jpeg • text/csv • application/vnd.openxmlformats-officedocument.spreadsheetml.sheet • application/vnd.oasis.opendocument.spreadsheet • application/xml (.xml)				
<i>Attached document Filename</i>			1	
The file name of the attached document				

3.3. Gruppe BUYER

A group of Business Terms providing information about the Buyer.

Diese Gruppe von Informationselementen (ID: BG-7, Anz. 1) ist ein direkter Bestandteil des Wurzelements INVOICE, siehe Abschnitt 3.1, „Das Wurzelement INVOICE“.

Informationselemente von BUYER				
Name	ID	Semantischer Datentyp	Anz.	Seite
Buyer name	BT-44	Text	1	3
The full name of the Buyer.				
Buyer trading name	BT-45	Text	0..1	3
A name by which the Buyer is known, other than Buyer name (also known as Business name). Hinweise: This may be used if different from the Buyer name.				
Buyer Identifier	BT-46	Identifier	0..*	3
An Identifier of the Buyer.				
<i>Scheme Identifier</i>			1	

Informationselemente von BUYER				
Name	ID	Semantischer Datentyp	Anz.	Seite
The Identification Scheme Identifier of the Buyer Identifier. Hinweise: The Identification Scheme shall be chosen from the entries of the list published by the ISO/IEC 6523 maintenance agency, complemented with entries for „Buyer assigned“ and „Seller assigned“. Codeliste(n): ICD				
Buyer legal registration Identifier	BT-47	Identifier	0..1	3
An Identifier issued by an official registrar that identifies the Buyer as a legal entity or person.				
<i>Scheme Identifier</i>			1	
The Identification Scheme Identifier of the Buyer legal registration Identifier. Hinweise: The Identification Scheme shall be chosen from the entries of the list published by the ISO/IEC 6523 maintenance agency. Codeliste(n): ICD				
Buyer VAT Identifier	BT-48	Identifier	0..1	3
The Buyer's VAT Identifier (also known as Buyer VAT identification number). Hinweise: The VAT number shall have a prefix in accordance with ISO code ISO 3166 1 alpha-2 by which the country of issue may be identified. Nevertheless, for Greece may use the prefix 'EL' may be used, for Northern Ireland XI and for Kosovo 1A. For EU VAT One Stop Shop (OSS) prefixes 'EU', 'IM' and 'IN' are used. Codeliste(n): ISO 3166-1				
Buyer electronic address	BT-49	Identifier	1	3
Identifies the Buyer's electronic address to which the invoice is delivered.				
<i>Scheme Identifier</i>			1	
The Identification Scheme Identifier of the Buyer electronic address. Hinweise: The scheme Identifier shall be chosen from the EAS (Electronic Address Scheme) list. The list is to be maintained by a body to be appointed by CEN/TC434. Codeliste(n): EAS				
BUYER POSTAL ADDRESS	BG-8		1	25
A group of Business Terms providing information about the postal address for the Buyer.				
BUYER CONTACT	BG-9		0..1	25

Informationselemente von BUYER				
Name	ID	Semantischer Datentyp	Anz.	Seite
A group of Business Terms providing contact information relevant for the Buyer.				

3.4. Gruppe BUYER CONTACT

A group of Business Terms providing contact information relevant for the Buyer.

Diese Gruppe von Informationselementen (ID: BG-9, Anz. 0..1) ist ein direkter Bestandteil der Gruppe von Informationselementen BUYER (ID: BG-7), siehe Abschnitt 3.3, „Gruppe BUYER“.

Hinweise:

Contact details can be given by the Buyer at the time of the ordering or as master data exchanged prior to ordering. Contact details should not be used for the purpose of routing the received Invoice internally by the recipient; the Buyer reference Identifier should be used for this purpose.

Informationselemente von BUYER CONTACT				
Name	ID	Semantischer Datentyp	Anz.	Seite
Buyer contact point	BT-56	Text	0..1	3
A contact point for a legal entity or person.				
Hinweise:				
Such as person name, contact identification, department or office identification.				
Buyer contact telephone number	BT-57	Text	0..1	3
A phone number for the contact point.				
Buyer contact email address	BT-58	Text	0..1	3
An e-mail address for the contact point.				

3.5. Gruppe BUYER POSTAL ADDRESS

A group of Business Terms providing information about the postal address for the Buyer.

Diese Gruppe von Informationselementen (ID: BG-8, Anz. 1) ist ein direkter Bestandteil der Gruppe von Informationselementen BUYER (ID: BG-7), siehe Abschnitt 3.3, „Gruppe BUYER“.

Hinweise:

Sufficient components of the address are to be filled to comply with legal requirements.

Informationselemente von BUYER POSTAL ADDRESS				
Name	ID	Semantischer Datentyp	Anz.	Seite
Buyer address line 1	BT-50	Text	0..1	3

Informationselemente von BUYER POSTAL ADDRESS				
Name	ID	Semantischer Datentyp	Anz.	Seite
The main address line in an address. Hinweise: Usually the street name and number or post office box.				
Buyer address line 2	BT-51	Text	0..1	3
An additional address line in an address that can be used to give further details supplementing the main line.				
Buyer address line 3	BT-163	Text	0..1	3
An additional address line in an address that can be used to give further details supplementing the main line.				
Buyer city	BT-52	Text	1	3
The common name of the city, town or village, where the Buyer's address is located.				
Buyer post code	BT-53	Text	1	3
The Identifier for an addressable group of properties according to the relevant postal service. Hinweise: Such as a ZIP code or a post code.				
Buyer country subdivision	BT-54	Text	0..1	3
The subdivision of a country. Hinweise: Such as a region, a county, a state, a province, etc.				
Buyer country code	BT-55	Code	1	2
A code that identifies the country. Hinweise: The lists of valid countries are registered with the EN ISO 3166-1 Maintenance agency, „Codes for the representation of names of countries and their subdivisions“. Codeliste(n): ISO 3166-1				

3.6. Gruppe CHARGES ON BEHALF OF A THIRD PARTY

Charges, not part of the invoice, that should be paid as well.

Diese Gruppe von Informationselementen (ID: BG-34, Anz. 0..*) ist ein direkter Bestandteil der Gruppe von Informationselementen DOCUMENT TOTALS (ID: BG-22), siehe Abschnitt 3.13, „Gruppe DOCUMENT TOTALS“.

Informationselemente von CHARGES ON BEHALF OF A THIRD PARTY				
Name	ID	Semantischer Datentyp	Anz.	Seite
Charge amount collected on behalf of a third party	BT-179	Amount	1	1
Charge amount, not part of the invoice, that should be paid as well.				
Hinweise:				
The allowed maximum number of decimals is the number of decimals as listed in the „minor unit“ column of ISO 4217 for the currency used.				
Charges specification	BT-180	Text	1	3
Specification of the charge amount.				

3.7. Gruppe CREDIT TRANSFER

A group of Business Terms to specify credit transfer payments.

Diese Gruppe von Informationselementen (ID: BG-17, Anz. 0..*) ist ein direkter Bestandteil der Gruppe von Informationselementen PAYMENT INSTRUCTIONS (ID: BG-16), siehe Abschnitt 3.30, „Gruppe PAYMENT INSTRUCTIONS“.

Hinweise:

In case of intra-community invoices (not credit notes), the "Payment account Identifier" (BT-84) shall be given.

Die Interpretation eines "Invoice type code" (BT-3) als "Invoice" oder "Creditnote" ist der zu entnehmen.

Informationselemente von CREDIT TRANSFER				
Name	ID	Semantischer Datentyp	Anz.	Seite
Payment account Identifier	BT-84	Identifier	1	3
A unique Identifier of the financial payment account, at a payment service provider, to which payment should be made.				
Hinweise:				
Such as IBAN (in case of a SEPA payment) or a national account number.				
Payment account name	BT-85	Text	0..1	3
The name of the payment account, at a payment service provider, to which payment should be made.				
Payment service provider Identifier	BT-86	Identifier	0..1	3
An Identifier for the payment service provider where a payment account is located.				
Hinweise:				
Such as a BIC or a national clearing code where required. No Identification Scheme to be used.				

3.8. Gruppe DELIVER TO ADDRESS

A group of Business Terms providing information about the address to which goods and services invoiced were or are delivered.

Diese Gruppe von Informationselementen (ID: BG-15, Anz. 0..1) ist ein direkter Bestandteil der Gruppe von Informationselementen DELIVERY INFORMATION (ID: BG-13), siehe Abschnitt 3.9, „Gruppe DELIVERY INFORMATION“.

Hinweise:

In the case of pick-up, the deliver to address is the pick-up address. Sufficient components of the address are to be filled to comply with legal requirements.

Informationselemente von DELIVER TO ADDRESS				
Name	ID	Semantischer Datentyp	Anz.	Seite
Deliver to address line 1	BT-75	Text	0..1	3
The main address line in an address.				
Hinweise:				
Usually the street name and number.				
Deliver to address line 2	BT-76	Text	0..1	3
An additional address line in an address that can be used to give further details supplementing the main line.				
Deliver to address line 3	BT-165	Text	0..1	3
An additional address line in an address that can be used to give further details supplementing the main line.				
Deliver to city	BT-77	Text	1	3
The common name of the city, town or village, where the deliver to address is located.				
Deliver to post code	BT-78	Text	1	3
The Identifier for an addressable group of properties according to the relevant postal service.				
Hinweise:				
Such as a ZIP code or a post code.				
Deliver to country subdivision	BT-79	Text	0..1	3
The subdivision of a country.				
Hinweise:				
Such as a region, a county, a state, a province, etc.				
Deliver to country code	BT-80	Code	1	2
A code that identifies the country.				
Hinweise:				

Informationselemente von DELIVER TO ADDRESS

Name	ID	Semantischer Datentyp	Anz.	Seite
The lists of valid countries are registered with the EN ISO 3166-1 Maintenance agency, „Codes for the representation of names of countries and their subdivisions“.				
Codeliste(n): ISO 3166-1				

3.9. Gruppe DELIVERY INFORMATION

A group of Business Terms providing information about where and when the goods and services invoiced are delivered.

Diese Gruppe von Informationselementen (ID: BG-13, Anz. 0..1) ist ein direkter Bestandteil des Wurzelements INVOICE, siehe Abschnitt 3.1, „Das Wurzelement INVOICE“.

Informationselemente von DELIVERY INFORMATION

Name	ID	Semantischer Datentyp	Anz.	Seite
Deliver to party name	BT-70	Text	0..1	3
The name of the party to which the goods and services are delivered.				
Hinweise:				
Shall be used if the Deliver to party is different from the Buyer. Should be the trade name.				
Deliver to location Identifier	BT-71	Identifier	0..1	3
An Identifier for the location at which the goods and services are delivered.				
<i>Scheme Identifier</i>			1	
The Identification Scheme Identifier of the Deliver to location Identifier.				
Hinweise:				
The Identification Scheme shall be chosen from the entries of the list published by the ISO/IEC 6523 maintenance agency, complemented with entries for „Buyer assigned“ and „Seller assigned“.				
Codeliste(n): ICD				
Actual delivery date	BT-72	Date	0..1	2
The date on which the supply of goods or services was made or completed.				
INVOICING PERIOD	BG-14		0..1	47
A group of Business Terms providing information on the invoice period.				
DELIVER TO ADDRESS	BG-15		0..1	28
A group of Business Terms providing information about the address to which goods and services invoiced were or are delivered.				

3.10. Gruppe DIRECT DEBIT

A group of Business Terms to specify a direct debit.

Diese Gruppe von Informationselementen (ID: BG-19, Anz. 0..1) ist ein direkter Bestandteil der Gruppe von Informationselementen PAYMENT INSTRUCTIONS (ID: BG-16), siehe Abschnitt 3.30, „Gruppe PAYMENT INSTRUCTIONS“.

Hinweise:

This group may be used to give prior notice in the invoice that payment will be made through a SEPA or other direct debit initiated by the Seller, in accordance with the rules of the SEPA or other direct debit scheme.

Informationselemente von DIRECT DEBIT				
Name	ID	Semantischer Datentyp	Anz.	Seite
Mandate reference Identifier	BT-89	Identifier	1	3
Unique Identifier assigned by the Payee for referencing the direct debit mandate.				
Hinweise:				
Used in order to pre-notify the Buyer of a SEPA direct debit.				
Bank assigned creditor Identifier	BT-90	Identifier	1	3
Unique banking reference Identifier of the Payee or Seller assigned by the Payee or Seller bank.				
Hinweise:				
Used in order to pre-notify the Buyer of a SEPA direct debit.				
Debited account Identifier	BT-91	Identifier	1	3
The account to be debited by the direct debit.				
Debited account name	BT-216	Text	0..1	3
The name of the payment account, at a payment service provider, from which payment should be made.				
Debited account payment service provider identifier	BT-215	Identifier	0..1	3
An identifier for the payment service provider where a payment account is located.				
Hinweise:				
Such as a BIC or a national clearing code where required.				

3.11. Gruppe DOCUMENT LEVEL ALLOWANCES

A group of Business Terms providing information about allowances applicable to the Invoice as a whole.

Diese Gruppe von Informationselementen (ID: BG-20, Anz. 0..*) ist ein direkter Bestandteil des Wurzelements INVOICE, siehe Abschnitt 3.1, „Das Wurzelement INVOICE“.

Hinweise:

Deductions, such as withheld tax may also be specified in this group.

Informationselemente von DOCUMENT LEVEL ALLOWANCES				
Name	ID	Semantischer Datentyp	Anz.	Seite
Document level allowance amount	BT-92	Amount	1	1
The amount of an allowance, without VAT. Hinweise: The allowed maximum number of decimals is the number of decimals as listed in the „minor unit“ column of ISO 4217 for the currency used.				
Document level allowance base amount	BT-93	Amount	0..1	1
The base amount that may be used, in conjunction with the document level allowance percentage, to calculate the document level allowance amount. Hinweise: The allowed maximum number of decimals is the number of decimals as listed in the „minor unit“ column of ISO 4217 for the currency used.				
Document level allowance percentage	BT-94	Percentage	0..1	3
The percentage that may be used, in conjunction with the document level allowance base amount, to calculate the document level allowance amount. Hinweise: The allowed maximum number of decimals is 2.				
Document level allowance VAT category code	BT-95	Code	1	2
A coded identification of what VAT category applies to the document level allowance. Hinweise: The following entries of UNTDID 5305 are used (further clarification between brackets): • Standard rate (Liable for VAT in a standard way) • Zero rated goods (Liable for VAT with a percentage rate of zero) • Exempt from tax (VAT/IGIC/IPSI) • VAT Reverse Charge (Reverse charge VAT/IGIC/IPSI rules apply) • VAT exempt for intra community supply of goods (VAT/IGIC/IPSI not levied due to Intra-community supply rules) • Free export item, tax not charged (VAT/IGIC/IPSI not levied due to export outside of the EU) • Services outside scope of tax (Sale is not subject to VAT/IGIC/IPSI) • Canary Islands General Indirect Tax (Liable for IGIC tax)				

Informationselemente von DOCUMENT LEVEL ALLOWANCES				
Name	ID	Semantischer Datentyp	Anz.	Seite
• Liable for IPSI (Ceuta/Melilla tax) • Specific (national) regulation, e.g. margin schemes (to be detailed in the exemption reason) Codeliste(n): UNTDID 5305				
Document level allowance VAT rate	BT-96	Percentage	0..1	3
The VAT rate, represented as percentage that applies to the document level allowance. Hinweise: The allowed maximum number of decimals is 2.				
Document Level Allowance Exemption reason text	BT-173	Text	0..1	3
A textual statement of the reason why the amount is exempted from VAT or why no VAT is being charged Hinweise: Articles 226 items 11 to 15 Directive 2006/112/EC.				
Document Level Allowance VAT exemption reason and specification code	BT-174	Code	0..1	2
A coded statement of the reason for why the amount is exempted from VAT. Hinweise: VATEX (VAT exemption reason and specification) code list. The VATEX list is to be maintained by a body to be appointed by CEN/TC434. Codeliste(n): VATEX				
Document level allowance reason	BT-97	Text	0..1	3
The reason for the document level allowance, expressed as text.				
Document level allowance reason code	BT-98	Code	0..1	2
The reason for the document level allowance, expressed as a code. Hinweise: Use entries of the UNTDID 5189 code list. The Document level allowance reason code and the Document level allowance reason shall indicate the same allowance reason. Codeliste(n): UNTDID 5189				
Document level allowance goods/services code	BT-213	Code	0..1	2
Code designating the allowance concerns goods, services or a mix of goods and services Hinweise:				

Informationselemente von DOCUMENT LEVEL ALLOWANCES				
Name	ID	Semantischer Datentyp	Anz.	Seite
Goods, Services or Mix of goods and services				
Codeliste(n): Goods, services or mix of goods and services				

3.12. Gruppe DOCUMENT LEVEL CHARGES AND TAXES

A group of Business Terms providing information about charges and taxes other than VAT, applicable to the Invoice as a whole.

Diese Gruppe von Informationselementen (ID: BG-21, Anz. 0..*) ist ein direkter Bestandteil des Wurzelements INVOICE, siehe Abschnitt 3.1, „Das Wurzelement INVOICE“.

Informationselemente von DOCUMENT LEVEL CHARGES AND TAXES				
Name	ID	Semantischer Datentyp	Anz.	Seite
Document level charge or tax amount	BT-99	Amount	1	1
The amount of a charge or tax, without VAT.				
Hinweise:				
The allowed maximum number of decimals is the number of decimals as listed in the „minor unit“ column of ISO 4217 for the currency used.				
Document level charge or tax base amount	BT-100	Amount	0..1	1
The base amount that may be used, in conjunction with the document level charge or tax percentage, to calculate the document level charge or tax amount.				
Hinweise:				
The allowed maximum number of decimals is the number of decimals as listed in the „minor unit“ column of ISO 4217 for the currency used.				
Document level charge or tax percentage	BT-101	Percentage	0..1	3
The percentage that may be used, in conjunction with the document level charge or tax base amount, to calculate the document level charge or tax amount.				
Hinweise:				
The allowed maximum number of decimals is 2.				
VAT category code of the document level charge or tax	BT-102	Code	1	2
A coded identification of what VAT category applies to the document level charge or tax.				
Hinweise:				
The following entries of UNTDID 5305 are used (further clarification between brackets):				
Standard rate (Liable for VAT in a standard way)				

Informationselemente von DOCUMENT LEVEL CHARGES AND TAXES				
Name	ID	Semantischer Datentyp	Anz.	Seite
• Zero rated goods (Liable for VAT with a percentage rate of zero) • Exempt from tax (VAT/IGIC/IPSI) • VAT Reverse Charge (Reverse charge VAT/IGIC/IPSI rules apply) • VAT exempt for intra community supply of goods (VAT/IGIC/IPSI not levied due to Intra-community supply rules) • Free export item, tax not charged (VAT/IGIC/IPSI not levied due to export outside of the EU) • Services outside scope of tax (Sale is not subject to VAT/IGIC/IPSI) • Canary Islands General Indirect Tax (Liable for IGIC tax) • Liable for IPSI (Ceuta/Melilla tax) • Specific (national) regulation, e.g. margin schemes (to be detailed in the exemption reason) Codeliste(n): UNTDID 5305				
VAT rate of the document level charge or tax	BT-103	Percentage	0..1	3
The VAT rate, represented as percentage that applies to the document level charge or tax. Hinweise: The allowed maximum number of decimals is 2.				
Document Level Charge or tax Exemption reason text	BT-175	Text	0..1	3
A textual statement of the reason why the amount is exempted from VAT or why no VAT is being charged Hinweise: Articles 226 items 11 to 15 Directive 2006/112/EC.				
VAT exemption reason and specification code of the document Level Charge or tax	BT-176	Code	0..1	2
A coded statement of the reason for why the amount is exempted from VAT. Hinweise: VATEX (VAT exemption reason and specification) code list. The VATEX list is to be maintained by a body to be appointed by CEN/TC434. Codeliste(n): VATEX				
Document level charge or tax reason	BT-104	Text	0..1	3

Informationselemente von DOCUMENT LEVEL CHARGES AND TAXES				
Name	ID	Semantischer Datentyp	Anz.	Seite
The reason for the document level charge or tax, expressed as text.				
Document level charge reason code	BT-105	Code	0..1	2
The reason for the document level charge, expressed as a code. Hinweise: Use entries of the UNTDID 7161 code list. The Document level charge reason code and the Document level charge reason shall indicate the same charge reason. The allowed maximum number of decimals is the number of decimals as listed in the „minor unit“ column of ISO 4217 for the currency used. Codeliste(n): UNTDID 7161				
Document level non VAT tax code	BT-177	Code	0..1	2
A code designating the type of non VAT tax charged Hinweise: Use entries of the UNTDID 5153 code list. The Document level non VAT tax code and the Document level charge or tax reason shall indicate the same tax type. Either "Document level non VAT tax code" (BT-177) or "Document level charge reason code" (BT-105) is to be used, not both. Codeliste(n): UNTDID 5153				
Document level charge goods/services code	BT-214	Code	0..1	2
Code designating the charge concerns goods, services or a mix of goods and services Hinweise: Goods, Services or Mix of goods and services Codeliste(n): Goods, services or mix of goods and services				

3.13. Gruppe DOCUMENT TOTALS

A group of Business Terms providing the monetary totals for the Invoice.

Diese Gruppe von Informationselementen (ID: BG-22, Anz. 1) ist ein direkter Bestandteil des Wurzelements INVOICE, siehe Abschnitt 3.1, „Das Wurzelement INVOICE“.

Informationselemente von DOCUMENT TOTALS				
Name	ID	Semantischer Datentyp	Anz.	Seite
Sum of Invoice line net amount	BT-106	Amount	1	1
Sum of all Invoice line net amounts in the Invoice.				

Informationselemente von DOCUMENT TOTALS				
Name	ID	Semantischer Datentyp	Anz.	Seite
Hinweise:				
The allowed maximum number of decimals is the number of decimals as listed in the „minor unit“ column of ISO 4217 for the currency used.				
Sum of allowances on document level	BT-107	Amount	0..1	1
Sum of all allowances on document level in the Invoice.				
Hinweise:				
Allowances on line level are included in the Invoice line net amount which is summed up into the Sum of Invoice line net amount.				
The allowed maximum number of decimals is the number of decimals as listed in the „minor unit“ column of ISO 4217 for the currency used.				
Sum of charges on document level	BT-108	Amount	0..1	1
Sum of all charges on document level in the Invoice.				
Hinweise:				
Charges on line level are included in the Invoice line net amount which is summed up into the Sum of Invoice line net amount.				
The allowed maximum number of decimals is the number of decimals as listed in the „minor unit“ column of ISO 4217 for the currency used.				
Invoice total amount without VAT	BT-109	Amount	1	1
The total amount of the Invoice without VAT.				
Hinweise:				
The Invoice total amount without VAT is the "Sum of Invoice line net amount" (BT-106) minus Sum of "Document level allowance amount" (BT-92) plus Sum of "Document level charge or tax amount" (BT-99).				
The allowed maximum number of decimals is the number of decimals as listed in the „minor unit“ column of ISO 4217 for the currency used.				
Invoice total VAT amount	BT-110	Amount	0..1	1
The total VAT amount for the Invoice.				
Hinweise:				
The Invoice total VAT amount is the sum of all VAT category tax amounts.				
The allowed maximum number of decimals is the number of decimals as listed in the „minor unit“ column of ISO 4217 for the currency used.				
Invoice total VAT amount in VAT accounting currency	BT-111	Amount	0..1	1

Informationselemente von DOCUMENT TOTALS				
Name	ID	Semantischer Datentyp	Anz.	Seite
The VAT total amount expressed in the accounting currency accepted or required in the country of the Seller. Hinweise: To be used when the "VAT accounting currency code" (BT-6) differs from the "Invoice currency code" (BT-5) in accordance with article 230 of Directive 2006/112 / EC on VAT. The VAT amount in VAT accounting currency is not used in the calculation of the Invoice totals. The allowed maximum number of decimals is the number of decimals as listed in the „minor unit“ column of ISO 4217 for the currency used.				
Invoice total amount with VAT	BT-112	Amount	1	1
The total amount of the Invoice with VAT. Hinweise: The Invoice total amount with VAT is the Invoice total amount without VAT plus the Invoice total VAT amount. The allowed maximum number of decimals is the number of decimals as listed in the „minor unit“ column of ISO 4217 for the currency used.				
Paid amount	BT-113	Amount	0..1	1
The sum of amounts which have been paid in advance. Hinweise: E.g. a deposit made during ordering: not the amounts paid on previous invoices. This amount is subtracted from the "Invoice total amount with VAT" (BT-112) to calculate the "Amount due for payment" (BT-115). The allowed maximum number of decimals is the number of decimals as listed in the „minor unit“ column of ISO 4217 for the currency used.				
Rounding amount	BT-114	Amount	0..1	1
The amount to be added to the invoice total to round the amount to be paid. Hinweise: The allowed maximum number of decimals is the number of decimals as listed in the „minor unit“ column of ISO 4217 for the currency used.				
Amount due for payment	BT-115	Amount	1	1
The outstanding amount that is requested to be paid. Hinweise:				

Informationselemente von DOCUMENT TOTALS				
Name	ID	Semantischer Datentyp	Anz.	Seite
This amount is the "Invoice total amount with VAT" (BT-112) minus the "Paid amount" (BT-113) that has been paid in advance plus "Charge amount collected on behalf of a third party" (BT-179) plus "Rounding amount" (BT-114). The amount is zero in case of a fully paid Invoice. The amount may be negative; in that case the Seller owes the amount to the Buyer.				
The allowed maximum number of decimals is the number of decimals as listed in the „minor unit“ column of ISO 4217 for the currency used.				
CHARGES ON BEHALF OF A THIRD PARTY	BG-34		0..*	26
Charges, not part of the invoice, that should be paid as well.				

3.14. Gruppe EARLY PAYMENT DISCOUNT

Diese Gruppe von Informationselementen (ID: BG-35, Anz. 0..*) ist ein direkter Bestandteil der Gruppe von Informationselementen PAYMENT TERMS (ID: BG-33), siehe Abschnitt 3.31, „Gruppe PAYMENT TERMS“.

Informationselemente von EARLY PAYMENT DISCOUNT				
Name	ID	Semantischer Datentyp	Anz.	Seite
Discount end date	BT-170	Date	1	2
End date of the discount period.				
Discount percentage	BT-171	Percentage	0..1	3
Percentage of the "Invoice total amount with VAT" (BT-112) to be discounted from the amount to be paid.				
Hinweise:				
Percentages do not cumulate: if payment before 60 days of the payment due date has a discount of 10% and payment before 120 days has a discount of 20%, the discount before 130 days is 20%, not 30%.				
The allowed maximum number of decimals is 2.				
Discount amount	BT-172	Amount	0..1	1
Amount (incl. of VAT) to be discounted from the amount to be paid.				
Hinweise:				
The allowed maximum number of decimals is the number of decimals as listed in the „minor unit“ column of ISO 4217 for the currency used.				

3.15. Gruppe INVOICE LINE

A group of Business Terms providing information on individual Invoice lines.

Diese Gruppe von Informationselementen (ID: BG-25, Anz. 1..*) ist ein direkter Bestandteil des Wurzelements INVOICE, siehe Abschnitt 3.1, „Das Wurzelement INVOICE“.

Informationselemente von INVOICE LINE				
Name	ID	Semantischer Datentyp	Anz.	Seite
Invoice line Identifier	BT-126	Identifier	1	3
A unique Identifier for the individual line within the Invoice.				
Invoice line note	BT-127	Text	0..1	3
A textual note that gives unstructured information that is relevant to the Invoice line.				
Invoice line object Identifier	BT-128	Identifier	0..1	3
An Identifier for an object on which the invoice line is based, given by the Seller.				
Hinweise:				
It may be a subscription number, telephone number, meter point etc., as applicable.				
<i>Scheme Identifier</i>			0..1	
The Identification Scheme Identifier of the Invoice line object Identifier.				
Hinweise:				
If it may be not clear for the receiver what scheme is used for the Identifier, a conditional scheme Identifier should be used that shall be chosen from the UNTDID 1153 code list entries.				
Codeliste(n): UNTDID 1153				
Invoiced quantity	BT-129	Quantity	1	3
The quantity of items (goods or services) that is charged in the Invoice line.				
Hinweise:				
The allowed maximum number of decimals is 4.				
Invoiced quantity unit of measure code	BT-130	Code	1	2
The unit of measure that applies to the invoiced quantity.				
Hinweise:				
The unit of measure shall be chosen from the lists in UN/ECE Recommendation N°. 20 „Codes for Units of Measure Used in International Trade“ and UN/ECE Recommendation N° 21 „Codes for Passengers, Types of Cargo, Packages and Packaging Materials (with Complementary Codes for Package Names)“ applying the method described in UN/ECE Rec N° 20 Intro 2.a, e.g. Ampère per Meter is AE, Aerosol is XAE, Box is XBX). Note that in most cases it is not needed for Buyers and Sellers to implement these lists fully in their software. Sellers need only to support the units needed for their goods and services; Buyers only need to verify that the units used in the Invoice are equal to the units used in other documents (such as Contract, Catalogue, Order and Despatch advice).				
Codeliste(n): Rec 20, Rec 21				
Invoice line net amount	BT-131	Amount	1	1
The total amount of the Invoice line.				
Hinweise:				

Informationselemente von INVOICE LINE				
Name	ID	Semantischer Datentyp	Anz.	Seite
The amount is „net“ without VAT, i.e. inclusive of line level allowances and charges as well as other relevant taxes.				
The allowed maximum number of decimals is the number of decimals as listed in the „minor unit“ column of ISO 4217 for the currency used.				
Invoice line purchase order reference	BT-188	Document Reference	0..1	2
An Identifier for a referenced purchase order, issued by the Buyer.				
Invoice line purchase order line reference	BT-132	Document Reference	0..1	2
An Identifier for a referenced line within a purchase order, issued by the Buyer.				
Hinweise:				
The purchase order Identifier may be referenced on document level.				
Invoice line sales order reference	BT-200	Document Reference	0..1	2
An Identifier for a referenced sales order, issued by the Seller.				
Invoice line sales order line reference	BT-201	Document Reference	0..1	2
An Identifier for a referenced line within a sales order, issued by the Seller.				
Hinweise:				
The sales order Identifier may be referenced on document level.				
Invoice line despatch advice reference	BT-189	Document Reference	0..1	2
An Identifier for a referenced despatch advice, issued by the Seller.				
Invoice line despatch advice line reference	BT-190	Document Reference	0..1	2
An Identifier for a referenced despatch advice line, issued by the Seller.				
Hinweise:				
The despatch advice Identifier may be referenced on document level.				
Invoice line receiving advice reference	BT-191	Document Reference	0..1	2
An Identifier for a referenced receiving advice, issued by the Buyer.				
Invoice line receiving advice line reference	BT-192	Document Reference	0..1	2
An Identifier for a referenced receiving advice line, issued by the Buyer.				
Hinweise:				
The receiving advice Identifier may be referenced on document level.				
Invoice line delivery note reference	BT-198	Document Reference	0..1	2
An Identifier for a referenced delivery note issued by the Seller.				
Invoice line delivery note line reference	BT-199	Document Reference	0..1	2

Informationselemente von INVOICE LINE				
Name	ID	Semantischer Datentyp	Anz.	Seite
An Identifier for a referenced delivery note line, issued by the Seller.				
Invoice line Buyer accounting reference	BT-133	Text	0..1	3
A textual value that specifies where to book the relevant data into the Buyer's financial accounts. Hinweise: If required, this reference shall be provided by the Buyer to the Seller prior to the issuing of the Invoice.				
LINE-LEVEL PRECEDING INVOICE REFERENCE	BG-39		0..*	52
A group of Business Terms providing information on one or more preceding invoices.				
INVOICE LINE DELIVERY INFORMATION	BG-37		0..1	45
A group of Business Terms providing information about where and when the goods and services invoiced are delivered.				
INVOICE LINE ALLOWANCES	BG-27		0..*	41
A group of Business Terms providing information about allowances applicable to the individual Invoice line.				
INVOICE LINE CHARGES AND TAXES	BG-28		0..*	42
A group of Business Terms providing information about charges and taxes other than VAT applicable to the individual Invoice line.				
PRICE DETAILS	BG-29		1	56
A group of Business Terms providing information about the price applied for the goods and services invoiced on the Invoice line.				
LINE VAT INFORMATION	BG-30		1	51
A group of Business Terms providing information about the VAT applicable for the goods and services invoiced on the Invoice line.				
ITEM INFORMATION	BG-31		1	48
A group of Business Terms providing information about the goods and services invoiced.				

3.16. Gruppe INVOICE LINE ALLOWANCES

A group of Business Terms providing information about allowances applicable to the individual Invoice line.

Diese Gruppe von Informationselementen (ID: BG-27, Anz. 0..*) ist ein direkter Bestandteil der Gruppe von Informationselementen INVOICE LINE (ID: BG-25), siehe Abschnitt 3.15, „Gruppe INVOICE LINE“.

Informationselemente von INVOICE LINE ALLOWANCES				
Name	ID	Semantischer Datentyp	Anz.	Seite
Invoice line allowance amount	BT-136	Amount	1	1
The amount of an allowance, without VAT. Hinweise: The allowed maximum number of decimals is the number of decimals as listed in the „minor unit“ column of ISO 4217 for the currency used.				
Invoice line allowance base amount	BT-137	Amount	0..1	1
The base amount that may be used, in conjunction with the Invoice line allowance percentage, to calculate the Invoice line allowance amount. Hinweise: The allowed maximum number of decimals is the number of decimals as listed in the „minor unit“ column of ISO 4217 for the currency used.				
Invoice line allowance percentage	BT-138	Percentage	0..1	3
The percentage that may be used, in conjunction with the Invoice line allowance base amount, to calculate the Invoice line allowance amount.				
Invoice line allowance reason	BT-139	Text	0..1	3
The reason for the Invoice line allowance, expressed as text.				
Invoice line allowance reason code	BT-140	Code	0..1	2
The reason for the Invoice line allowance, expressed as a code. Hinweise: Use entries of the UNTDID 5189 code list. The Invoice line level allowance reason code and the Invoice line level allowance reason shall indicate the same allowance reason. Codeliste(n): UNTDID 5189				

3.17. Gruppe INVOICE LINE CHARGES AND TAXES

A group of Business Terms providing information about charges and taxes other than VAT applicable to the individual Invoice line.

Diese Gruppe von Informationselementen (ID: BG-28, Anz. 0..*) ist ein direkter Bestandteil der Gruppe von Informationselementen INVOICE LINE (ID: BG-25), siehe Abschnitt 3.15, „Gruppe INVOICE LINE“.

Hinweise:

All charges and taxes are assumed to be liable to the same VAT rate as the Invoice line.

Informationselemente von INVOICE LINE CHARGES AND TAXES				
Name	ID	Semantischer Datentyp	Anz.	Seite
Invoice line charge or tax amount	BT-141	Amount	1	1

Informationselemente von INVOICE LINE CHARGES AND TAXES				
Name	ID	Semantischer Datentyp	Anz.	Seite
The amount of a charge or tax, without VAT. Hinweise: The allowed maximum number of decimals is the number of decimals as listed in the „minor unit“ column of ISO 4217 for the currency used.				
Invoice line charge or tax base amount	BT-142	Amount	0..1	1
The base amount that may be used, in conjunction with the Invoice line charge or tax percentage, to calculate the Invoice line charge or tax amount. Hinweise: The allowed maximum number of decimals is the number of decimals as listed in the „minor unit“ column of ISO 4217 for the currency used.				
Invoice line charge or tax percentage	BT-143	Percentage	0..1	3
The percentage that may be used, in conjunction with the Invoice line charge or tax base amount, to calculate the Invoice line charge or tax amount. Hinweise: The allowed maximum number of decimals is the number of decimals as listed in the „minor unit“ column of ISO 4217 for the currency used.				
Invoice line charge or tax reason	BT-144	Text	0..1	3
The reason for the Invoice line charge or tax, expressed as text.				
Invoice line charge reason code	BT-145	Code	0..1	2
The reason for the Invoice line charge, expressed as a code. Hinweise: Use entries of the UNTDID 7161 code list. The Invoice line charge reason code and the Invoice line charge reason shall indicate the same charge reason. Codeliste(n): UNTDID 7161				
Invoice line tax type code	BT-193	Code	0..1	2
The type of non VAT tax charged, expressed as a code. Hinweise: Use entries of the UNTDID 5153 code list. The line level tax code and the line level charge or tax reason shall indicate the same tax type. Either "Invoice line tax type code" (BT-193) or "Invoice line charge reason code" (BT-145) is to be used, not both. Codeliste(n): UNTDID 5153				

3.18. Gruppe INVOICE LINE DELIVER TO ADDRESS

A group of Business Terms providing information about the address to which goods and services invoiced were or are delivered.

Diese Gruppe von Informationselementen (ID: BG-38, Anz. 0..1) ist ein direkter Bestandteil der Gruppe von Informationselementen INVOICE LINE DELIVERY INFORMATION (ID: BG-37), siehe Abschnitt 3.19, „Gruppe INVOICE LINE DELIVERY INFORMATION“.

Hinweise:

In the case of pick-up, the deliver to address is the pick-up address. Sufficient components of the address are to be filled to comply with legal requirements.

Informationselemente von INVOICE LINE DELIVER TO ADDRESS				
Name	ID	Semantischer Datentyp	Anz.	Seite
Invoice line deliver to address line 1	BT-203	Text	0..1	3
The main address line in an address.				
Hinweise:				
Usually the street name and number.				
Invoice line deliver to address line 2	BT-204	Text	0..1	3
An additional address line in an address that can be used to give further details supplementing the main line.				
Invoice line deliver to address line 3	BT-205	Text	0..1	3
An additional address line in an address that can be used to give further details supplementing the main line.				
Invoice line deliver to city	BT-206	Text	0..1	3
The common name of the city, town or village, where the deliver to address is located.				
Invoice line deliver to post code	BT-207	Text	0..1	3
The Identifier for an addressable group of properties according to the relevant postal service.				
Hinweise:				
Such as a ZIP code or a post code.				
Invoice line deliver to country subdivision	BT-208	Text	0..1	3
The subdivision of a country.				
Hinweise:				
Such as a region, a county, a state, a province, etc.				
Invoice line deliver to country code	BT-209	Code	1	2
A code that identifies the country.				
Hinweise:				

Informationselemente von INVOICE LINE DELIVER TO ADDRESS				
Name	ID	Semantischer Datentyp	Anz.	Seite
The lists of valid countries are registered with the EN ISO 3166-1 Maintenance agency, „Codes for the representation of names of countries and their subdivisions“.				
Codeliste(n): ISO 3166-1				

3.19. Gruppe INVOICE LINE DELIVERY INFORMATION

A group of Business Terms providing information about where and when the goods and services invoiced are delivered.

Diese Gruppe von Informationselementen (ID: BG-37, Anz. 0..1) ist ein direkter Bestandteil der Gruppe von Informationselementen INVOICE LINE (ID: BG-25), siehe Abschnitt 3.15, „Gruppe INVOICE LINE“.

Informationselemente von INVOICE LINE DELIVERY INFORMATION				
Name	ID	Semantischer Datentyp	Anz.	Seite
Invoice line deliver to party name	BT-185	Text	0..1	3
The name of the party to which the goods and services are delivered.				
Hinweise:				
Shall be used if the Deliver to party is different from the Buyer.				
Invoice line deliver to location Identifier	BT-186	Identifier	0..1	3
An Identifier for the location at which the goods and services are delivered.				
<i>Scheme Identifier</i>			1	
The Identification Scheme Identifier of the Deliver to location Identifier.				
Hinweise:				
The Identification Scheme shall be chosen from the entries of the list published by the ISO/IEC 6523 maintenance agency, complemented with entries for „Buyer assigned“ and „Seller assigned“.				
Codeliste(n): ICD				
Invoice line actual delivery date	BT-187	Date	0..1	2
The date on which the supply of goods or services was made or completed.				
INVOICE LINE DELIVER TO ADDRESS	BG-38		0..1	44
A group of Business Terms providing information about the address to which goods and services invoiced were or are delivered.				
INVOICE LINE PERIOD	BG-26		0..1	46
A group of Business Terms providing information about the period relevant for the Invoice line.				

3.20. Gruppe INVOICE LINE PERIOD

A group of Business Terms providing information about the period relevant for the Invoice line.

Diese Gruppe von Informationselementen (ID: BG-26, Anz. 0..1) ist ein direkter Bestandteil der Gruppe von Informationselementen INVOICE LINE DELIVERY INFORMATION (ID: BG-37), siehe Abschnitt 3.19, „Gruppe INVOICE LINE DELIVERY INFORMATION“.

Hinweise:

Is also called Invoice line delivery period.

Informationselemente von INVOICE LINE PERIOD				
Name	ID	Semantischer Datentyp	Anz.	Seite
Invoice line period start date	BT-134	Date	0..1	2
The date when the Invoice period for this Invoice line starts.				
Hinweise:				
The date is the first day of the period.				
Invoice line period end date	BT-135	Date	0..1	2
The date when the Invoice period for this Invoice line ends.				
Hinweise:				
The date is the last day of the period.				

3.21. Gruppe INVOICE NOTE

A group of Business Terms providing textual notes that are relevant for the invoice, together with an indication of the note subject.

Diese Gruppe von Informationselementen (ID: BG-1, Anz. 0..*) ist ein direkter Bestandteil des Wurzelements INVOICE, siehe Abschnitt 3.1, „Das Wurzelement INVOICE“.

Informationselemente von INVOICE NOTE				
Name	ID	Semantischer Datentyp	Anz.	Seite
Invoice note subject code	BT-21	Code	0..1	2
The subject of the textual note in "Invoice note" (BT-22).				
Hinweise:				
To be chosen from the entries in UNTDID 4451.				
Codeliste(n): UNTDID 4451				
Invoice note	BT-22	Text	1	3
A textual note that gives unstructured information that is relevant to the Invoice as a whole.				
Hinweise:				

Informationselemente von INVOICE NOTE				
Name	ID	Semantischer Datentyp	Anz.	Seite
Such as the reason for any correction or assignment note in case the invoice has been factored				

3.22. Gruppe INVOICING PERIOD

A group of Business Terms providing information on the invoice period.

Diese Gruppe von Informationselementen (ID: BG-14, Anz. 0..1) ist ein direkter Bestandteil der Gruppe von Informationselementen DELIVERY INFORMATION (ID: BG-13), siehe Abschnitt 3.9, „Gruppe DELIVERY INFORMATION“.

Hinweise:

Used to indicate when the period covered by the invoice starts and when it ends. Also called delivery period.

Informationselemente von INVOICING PERIOD				
Name	ID	Semantischer Datentyp	Anz.	Seite
Invoicing period start date	BT-73	Date	0..1	2
The date when the Invoice period starts.				
Hinweise:				
The initial date of delivery of goods or services.				
Invoicing period end date	BT-74	Date	0..1	2
The date when the Invoice period ends.				
Hinweise:				
The date on which the delivery of goods or services was completed.				

3.23. Gruppe ITEM ATTRIBUTE

A group of Business Terms providing information about attributes or properties of the goods and services invoiced.

Diese Gruppe von Informationselementen (ID: BG-32, Anz. 0..*) ist ein direkter Bestandteil der Gruppe von Informationselementen ITEM INFORMATION (ID: BG-31), siehe Abschnitt 3.24, „Gruppe ITEM INFORMATION“.

Hinweise:

A group of Business Terms providing information about attributes or properties of the goods and services invoiced. This can be used e.g. for reporting the item's CO2 information.

Informationselemente von ITEM ATTRIBUTE				
Name	ID	Semantischer Datentyp	Anz.	Seite
Item attribute code	BT-211	Code	0..1	2

Informationselemente von ITEM ATTRIBUTE				
Name	ID	Semantischer Datentyp	Anz.	Seite
The code of the attribute or property of the item Hinweise: Use entries of the UNTDID 6313 code list. Codeliste(n): UNTDID 6313				
Item attribute name	BT-160	Text	0..1	3
The name of the attribute or property of the item. Hinweise: Such as „Colour“.				
Item attribute value	BT-161	Text	1	3
The value of the attribute or property of the item. Hinweise: Such as „Red“.				
Item attribute value unit of measure code	BT-212	Code	0..1	2
The unit of measure that applies to the Item attribute value. Hinweise: The unit of measure shall be chosen from the lists in UN/ECE Recommendation N°. 20 „Codes for Units of Measure Used in International Trade“ and UN/ECE Recommendation N° 21 „Codes for Passengers, Types of Cargo, Packages and Packaging Materials (with Complementary Codes for Package Names)“ applying the method described in UN/ECE Rec N° 20 Intro 2.a, e.g. Ampère per Meter is AE, Aerosol is XAE, Box is XBX). Codeliste(n): Rec 20, Rec 21				

3.24. Gruppe ITEM INFORMATION

A group of Business Terms providing information about the goods and services invoiced.

Diese Gruppe von Informationselementen (ID: BG-31, Anz. 1) ist ein direkter Bestandteil der Gruppe von Informationselementen INVOICE LINE (ID: BG-25), siehe Abschnitt 3.15, „Gruppe INVOICE LINE“.

Informationselemente von ITEM INFORMATION				
Name	ID	Semantischer Datentyp	Anz.	Seite
Item name	BT-153	Text	1	3
A name for an item.				
Item description	BT-154	Text	0..1	3

Informationselemente von ITEM INFORMATION				
Name	ID	Semantischer Datentyp	Anz.	Seite
A description for an item. Hinweise: The Item description allows for describing the item and its features in more detail than the Item name.				
Item Seller's Identifier	BT-155	Identifier	0..1	3
An Identifier, assigned by the Seller, for the item.				
Item Buyer's Identifier	BT-156	Identifier	0..1	3
An Identifier, assigned by the Buyer, for the item.				
Item standard Identifier	BT-157	Identifier	0..1	3
An item Identifier based on a registered scheme.				
<i>Scheme Identifier</i>			1	
The Identification Scheme Identifier of the Item standard Identifier. Hinweise: The Identification Scheme shall be chosen from the entries in UNTDID 7143. Codeliste(n): UNTDID 7143				
Goods/services code	BT-196	Code	0..1	2
Code designating the item concerns goods, services or a mix of goods and services Hinweise: Goods, Services or Mix of goods and services Codeliste(n): Goods, services or mix of goods and services				
Item classification Identifier	BT-158	Identifier	0..*	3
A code for classifying the item by its type or nature. Hinweise: Classification codes are used to allow grouping of similar items for a various purposes e.g. public procurement (CPV), e-Commerce (UNSPSC) etc.				
<i>Scheme Identifier</i>			1	
The Identification Scheme Identifier of the Item classification Identifier. Hinweise: The Identification Scheme shall be chosen from the entries in UNTDID 7143. Codeliste(n): UNTDID 7143				
<i>Scheme version Identifier</i>			0..1	
The version of the Identification Scheme.				

Informationselemente von ITEM INFORMATION				
Name	ID	Semantischer Datentyp	Anz.	Seite
Item country of origin	BT-159	Code	0..1	2
The code identifying the country from which the item originates. Hinweise: The lists of valid countries are registered with the EN ISO 3166-1 Maintenance agency, „Codes for the representation of names of countries and their subdivisions“. Codeliste(n): ISO 3166-1				
ITEM ATTRIBUTE	BG-32		0..*	47
A group of Business Terms providing information about attributes or properties of the goods and services invoiced.				

3.25. Gruppe LATE PAYMENT PENALTY

Diese Gruppe von Informationselementen (ID: BG-36, Anz. 0..*) ist ein direkter Bestandteil der Gruppe von Informationselementen PAYMENT TERMS (ID: BG-33), siehe Abschnitt 3.31, „Gruppe PAYMENT TERMS“.

Hinweise:

If repeating, the latest Late payment penalty, (w.r.t. "Penalty start date" (BT-181)), applies.

Informationselemente von LATE PAYMENT PENALTY				
Name	ID	Semantischer Datentyp	Anz.	Seite
Penalty start date	BT-181	Date	1	2
Start date of the penalty period.				
Penalty yearly interest percentage	BT-182	Percentage	0..1	3
Yearly interest percentage of the Invoice total amount with VAT "Invoice total amount with VAT" (BT-112) to be added to the amount to be paid, calculated from the date in "Penalty start date" (BT-181). Hinweise: The yearly percentage is the daily percentage, multiplied by 365. The allowed maximum number of decimals is 2.				
Penalty amount	BT-183	Amount	0..1	1
Fixed amount (incl. of VAT) to be added to the amount to be paid if payment is later than the date in "Penalty start date" (BT-181). Hinweise: The allowed maximum number of decimals is the number of decimals as listed in the „minor unit“ column of ISO 4217 for the currency used.				

3.26. Gruppe LINE VAT INFORMATION

A group of Business Terms providing information about the VAT applicable for the goods and services invoiced on the Invoice line.

Diese Gruppe von Informationselementen (ID: BG-30, Anz. 1) ist ein direkter Bestandteil der Gruppe von Informationselementen INVOICE LINE (ID: BG-25), siehe Abschnitt 3.15, „Gruppe INVOICE LINE“.

Informationselemente von LINE VAT INFORMATION				
Name	ID	Semantischer Datentyp	Anz.	Seite
Invoiced item VAT category code	BT-151	Code	1	2
The VAT category code for the invoiced item. Hinweise: The following entries of UNTDID 5305 are used (further clarification between brackets): • Standard rate (Liable for VAT in a standard way) • Zero rated goods (Liable for VAT with a percentage rate of zero) • Exempt from tax (VAT/IGIC/IPSI) • VAT Reverse Charge (Reverse charge VAT/IGIC/IPSI rules apply) • VAT exempt for intra community supply of goods (VAT/IGIC/IPSI not levied due to Intra-community supply rules) • Free export item, tax not charged (VAT/IGIC/IPSI not levied due to export outside of the EU) • Services outside scope of tax (Sale is not subject to VAT/IGIC/IPSI) • Canary Islands General Indirect Tax (Liable for IGIC tax) • Liable for IPSI (Ceuta/Melilla tax) • Specific (national) regulation, e.g. margin schemes (to be detailed in the exemption reason) Codeliste(n): UNTDID 5305				
Invoiced item VAT rate	BT-152	Percentage	0..1	3
The VAT rate, represented as percentage that applies to the invoiced item. Hinweise: The allowed maximum number of decimals is 2.				
Invoiced item Exemption reason text	BT-194	Text	0..1	3
A textual statement of the reason why the amount is exempted from VAT or why no VAT is being charged				

Informationselemente von LINE VAT INFORMATION				
Name	ID	Semantischer Datentyp	Anz.	Seite
Hinweise:				
Articles 226 items 11 to 15 Directive 2006/112/EC.				
Invoiced item VAT exemption reason and specification code	BT-195	Code	0..1	2
A coded statement of the reason for why the amount is exempted from VAT or why no VAT is being charged.				
Hinweise:				
VATEX (VAT exemption reason and specification) code list. The VATEX list is to be maintained by a body to be appointed by CEN/TC434.				
Codeliste(n): VATEX				

3.27. Gruppe LINE-LEVEL PRECEDING INVOICE REFERENCE

A group of Business Terms providing information on one or more preceding invoices.

Diese Gruppe von Informationselementen (ID: BG-39, Anz. 0..*) ist ein direkter Bestandteil der Gruppe von Informationselementen INVOICE LINE (ID: BG-25), siehe Abschnitt 3.15, „Gruppe INVOICE LINE“.

Hinweise:

To be used in case:- a preceding invoice is corrected- preceding partial invoices are referred to from a final invoice-preceding pre-payment invoices are referred to from a final invoice

Informationselemente von LINE-LEVEL PRECEDING INVOICE REFERENCE				
Name	ID	Semantischer Datentyp	Anz.	Seite
Line-level preceding invoice reference	BT-217	Document Reference	1	2
The identification of an invoice that was previously sent by the Seller.				
Line-level preceding invoice issue date	BT-218	Time	0..1	4
The date when the preceding invoice was issued.				
Hinweise:				
The preceding invoice issue date shall be provided in case the preceding invoice identifier is not unique.				
Line-level preceding invoice type code	BT-219	Code	0..1	2
The type of the preceding invoice.				
Hinweise:				
E.g. Commercial Invoice, Credit note, or Partial invoice. The subset of UNTDID 1001 that may be used is managed by or on behalf of CEN/TC434.				

Informationselemente von LINE-LEVEL PRECEDING INVOICE REFERENCE				
Name	ID	Semantischer Datentyp	Anz.	Seite
Codeliste(n): UNTDID 1001				
Line-level preceding invoice line reference	BT-220	Identifier	0..1	3
An identifier for the preceding invoice line.				

3.28. Gruppe PAYEE

A group of Business Terms providing information about the Payee, i.e. the role that receives the payment.

Diese Gruppe von Informationselementen (ID: BG-10, Anz. 0..1) ist ein direkter Bestandteil des Wurzelements INVOICE, siehe Abschnitt 3.1, „Das Wurzelement INVOICE“.

Hinweise:

The role of Payee may be fulfilled by another party than the Seller, e.g. a factoring service.

Informationselemente von PAYEE				
Name	ID	Semantischer Datentyp	Anz.	Seite
Payee name	BT-59	Text	1	3
The name of the Payee.				
Hinweise:				
Shall be used when the Payee is different from the Seller. The Payee name may however be the same as the Seller name.				
Payee Identifier	BT-60	Identifier	0..1	3
An Identifier for the Payee.				
<i>Scheme Identifier</i>			1	
The Identification Scheme Identifier of the Payee Identifier				
Hinweise:				
The Identification Scheme shall be chosen from the entries of the list published by the ISO/IEC 6523 maintenance agency, complemented with entries for „Buyer assigned“ and „Seller assigned“.				
Codeliste(n): ICD				
Payee legal registration Identifier	BT-61	Identifier	0..1	3
An Identifier issued by an official registrar that identifies the Payee as a legal entity or person.				
<i>Scheme Identifier</i>			1	
The Identification Scheme Identifier of the Payee legal registration Identifier.				
Hinweise:				

Informationselemente von PAYEE				
Name	ID	Semantischer Datentyp	Anz.	Seite
The Identification Scheme shall be chosen from the entries of the list published by the ISO/IEC 6523 maintenance agency.				
Codeliste(n): ICD				

3.29. Gruppe PAYMENT CARD INFORMATION

A group of Business Terms providing information about card used for payment contemporaneous with invoice issuance.

Diese Gruppe von Informationselementen (ID: BG-18, Anz. 0..1) ist ein direkter Bestandteil der Gruppe von Informationselementen PAYMENT INSTRUCTIONS (ID: BG-16), siehe Abschnitt 3.30, „Gruppe PAYMENT INSTRUCTIONS“.

Hinweise:

Only used if the Buyer had opted to pay by using a payment card such as a credit or debit card.

Informationselemente von PAYMENT CARD INFORMATION				
Name	ID	Semantischer Datentyp	Anz.	Seite
Payment card primary account number	BT-87	Text	1	3
The Primary Account Number (PAN) of the card used for payment.				
Hinweise:				
In accordance with card payments security standards an invoice should never include a full card primary account number. At the moment PCI Security Standards Council has defined that the first 6 digits and last 4 digits are the maximum number of digits to be shown.				
Payment card holder name	BT-88	Text	0..1	3
The name of the payment card holder.				

3.30. Gruppe PAYMENT INSTRUCTIONS

A group of Business Terms providing information about the payment.

Diese Gruppe von Informationselementen (ID: BG-16, Anz. 0..1) ist ein direkter Bestandteil des Wurzelements INVOICE, siehe Abschnitt 3.1, „Das Wurzelement INVOICE“.

Informationselemente von PAYMENT INSTRUCTIONS				
Name	ID	Semantischer Datentyp	Anz.	Seite
Payment means type code	BT-81	Code	1	2
The means, expressed as code, for how a payment is expected to be or has been settled.				
Hinweise:				

Informationselemente von PAYMENT INSTRUCTIONS				
Name	ID	Semantischer Datentyp	Anz.	Seite
Entries from the UNTDID 4461 code list shall be used. Distinction should be made between SEPA and non-SEPA payments, and between credit payments, direct debits, card payments and other instruments. Codeliste(n): UNTDID 4461				
Payment means text	BT-82	Text	0..1	3
The means, expressed as text, for how a payment is expected to be or has been settled. Hinweise: Such as cash, credit transfer, direct debit, credit card, etc.				
Remittance information	BT-83	Text	0..1	3
A textual value used to establish a link between the payment and the Invoice, issued by the Seller. Hinweise: Die Angabe eines Verwendungszwecks hilft dem Verkäufer bei der Zuweisung einer eingehenden Zahlung zum jeweiligen Zahlungsprozess. Wenn "Remittance information" (BT-83) befüllt ist, sollte der Verwendungszweck bei der Zahlung genutzt werden.				
CREDIT TRANSFER	BG-17		0..*	27
A group of Business Terms to specify credit transfer payments.				
PAYMENT CARD INFORMATION	BG-18		0..1	54
A group of Business Terms providing information about card used for payment contemporaneous with invoice issuance.				
DIRECT DEBIT	BG-19		0..1	29
A group of Business Terms to specify a direct debit.				

3.31. Gruppe PAYMENT TERMS

Diese Gruppe von Informationselementen (ID: BG-33, Anz. 0..*) ist ein direkter Bestandteil des Wurzelements INVOICE, siehe Abschnitt 3.1, „Das Wurzelement INVOICE“.

Informationselemente von PAYMENT TERMS				
Name	ID	Semantischer Datentyp	Anz.	Seite
Payment term text	BT-20	Text	0..1	3
A textual description of the payment terms that apply to the amount due for payment (Including description of possible discounts and penalties). Hinweise: This element may contain multiple lines				
EARLY PAYMENT DISCOUNT	BG-35		0..*	38

Informationselemente von PAYMENT TERMS				
Name	ID	Semantischer Datentyp	Anz.	Seite
LATE PAYMENT PENALTY	BG-36		0..*	50

3.32. Gruppe PRECEDING INVOICE REFERENCE

A group of Business Terms providing information on one or more preceding Invoices.

Diese Gruppe von Informationselementen (ID: BG-3, Anz. 0..*) ist ein direkter Bestandteil des Wurzelements INVOICE, siehe Abschnitt 3.1, „Das Wurzelement INVOICE“.

Hinweise:

To be used in case:

- a preceding invoice is corrected
- preceding partial invoices are referred to from a final invoice
- preceding pre-payment invoices are referred to from a final invoice

Informationselemente von PRECEDING INVOICE REFERENCE				
Name	ID	Semantischer Datentyp	Anz.	Seite
Preceding Invoice reference	BT-25	Document Reference	1	2
The identification of an Invoice that was previously sent by the Seller.				
Preceding Invoice issue date	BT-26	Date	0..1	2
The date when the Preceding Invoice was issued.				
Hinweise:				
The Preceding Invoice issue date shall be provided in case the Preceding Invoice Identifier is not unique.				
Preceding Invoice type code	BT-202	Code	0..1	2
The type of the preceding invoice.				
Hinweise:				
E.g. Commercial Invoice, Credit note, or Partial invoice. The subset of UNTDID 1001 that may be used is managed by or on behalf of CEN/TC434.				
Codeliste(n): UNTDID 1001				

3.33. Gruppe PRICE DETAILS

A group of Business Terms providing information about the price applied for the goods and services invoiced on the Invoice line.

Diese Gruppe von Informationselementen (ID: BG-29, Anz. 1) ist ein direkter Bestandteil der Gruppe von Informationselementen INVOICE LINE (ID: BG-25), siehe Abschnitt 3.15, „Gruppe INVOICE LINE“.

Informationselemente von PRICE DETAILS				
Name	ID	Semantischer Datentyp	Anz.	Seite
Item net price	BT-146	Unit Price Amount	1	4
The price of an item, exclusive of VAT, after subtracting item price discount. Hinweise: The Item net price has to be equal with the Item gross price less the Item price discount. The allowed maximum number of decimals is the number of decimals as listed in the „minor unit“ column of ISO 4217 for the currency used plus 2.				
Item price discount	BT-147	Unit Price Amount	0..1	4
The total discount subtracted from the Item gross price to calculate the Item net price. Hinweise: Only applies if the discount is provided per unit and if it is not included in the Item gross price. The allowed maximum number of decimals is the number of decimals as listed in the „minor unit“ column of ISO 4217 for the currency used plus 2.				
Item gross price	BT-148	Unit Price Amount	0..1	4
The unit price, exclusive of VAT, before subtracting Item price discount. Hinweise: The allowed maximum number of decimals is the number of decimals as listed in the „minor unit“ column of ISO 4217 for the currency used plus 2.				
Item price base quantity	BT-149	Quantity	0..1	3
The number of item units to which the price applies. Hinweise: If absent the Item price base quantity is assumed to be 1. The allowed maximum number of decimals is 2.				
Item price base quantity unit of measure code	BT-150	Code	0..1	2
The unit of measure that applies to the Item price base quantity. Hinweise: The Item price base quantity unit of measure shall be the same as the "Invoiced quantity unit of measure code" (BT-130).				

Informationselemente von PRICE DETAILS

Name	ID	Semantischer Datentyp	Anz.	Seite
The allowed maximum number of decimals is the number of decimals as listed in the „minor unit“ column of ISO 4217 for the currency used plus 2.				
Codeliste(n): Rec 20, Rec 21				

3.34. Gruppe PROCESS CONTROL

A group of Business Terms providing information on the business process and rules applicable to the Invoice document.

Diese Gruppe von Informationselementen (ID: BG-2, Anz. 1) ist ein direkter Bestandteil des Wurzelements INVOICE, siehe Abschnitt 3.1, „Das Wurzelement INVOICE“.

Informationselemente von PROCESS CONTROL

Name	ID	Semantischer Datentyp	Anz.	Seite
Business process type	BT-23	Text	1	3
Identifies the business process context in which the transaction appears, to enable the Buyer to process the Invoice in an appropriate way.				
Hinweise:				
To be specified by the Buyer.				
Specification Identifier	BT-24	Identifier	1	3
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.				
Hinweise:				
Damit wird die Konformität zum jeweiligen Dokument erklärt. Für den Verweis auf die EU-Norm ist „urn:cen.eu:en16931:2026“ anzugeben. Rechnungen, die zur CIUS XRechnung konform sind, geben hier „urn:cen.eu:en16931:2026#conformant#urn:xeinkauf.de:kosit:xrechnung_4.0“ an. Rechnungen, die zur Extension XRechnung konform sind, geben hier „urn:cen.eu:en16931:2026#conformant#urn:xeinkauf.de:kosit:xrechnung_4.0“ (TBD) an. Rechnungen, die zur CIUS XRechnung CVD konform sind, geben hier „urn:cen.eu:en16931:2026#conformant#urn:xeinkauf.de:kosit:xrechnung_4.0“ (TBD) an. Es ist kein Schema zu verwenden.				
Die Spezifikationskennungen der Extension XRechnung und der CIUS XRechnung CVD werden in der finalen Version von XRechnung 4.0 verbindlich festgelegt.				

3.35. Gruppe SELLER

A group of Business Terms providing information about the Seller.

Diese Gruppe von Informationselementen (ID: BG-4, Anz. 1) ist ein direkter Bestandteil des Wurzelements INVOICE, siehe Abschnitt 3.1, „Das Wurzelement INVOICE“.

Informationselemente von SELLER				
Name	ID	Semantischer Datentyp	Anz.	Seite
Seller name	BT-27	Text	1	3
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.				
Seller trading name	BT-28	Text	0..1	3
A name by which the Seller is known, other than Seller name (also known as Business name).				
Hinweise:				
This may be used if different from the Seller name.				
Seller Identifier	BT-29	Identifier	0..*	3
An identification of the Seller.				
Hinweise:				
For many systems, the Seller Identifier is a key piece of information. Multiple Seller Identifiers may be assigned or specified. They may be differentiated by using various Identification Schemes.				
<i>Scheme Identifier</i>			1	
The Identification Scheme Identifier of the Seller Identifier.				
Hinweise:				
The Identification Scheme Identifier shall be chosen from the entries of the list published by the ISO/IEC 6523 maintenance agency, complemented with entries for „Buyer assigned“ and „Seller assigned“.				
Codeliste(n): ICD				
Seller legal registration Identifier	BT-30	Identifier	0..1	3
An Identifier issued by an official registrar that identifies the Seller as a legal entity or person.				
<i>Scheme Identifier</i>			1	
The Identification Scheme Identifier of the Seller legal registration Identifier.				
Hinweise:				
The Identification Scheme shall be chosen from the entries of the list published by the ISO/IEC 6523 maintenance agency.				
Codeliste(n): ICD				
Seller VAT Identifier	BT-31	Identifier	0..1	3
The Seller's VAT Identifier (also known as Seller VAT identification number).				
Hinweise:				

Informationselemente von SELLER				
Name	ID	Semantischer Datentyp	Anz.	Seite
The VAT number shall have a prefix in accordance with ISO code ISO 3166 1 alpha-2 by which the country of issue may be identified. Nevertheless, for Greece may use the prefix 'EL' may be used, for Northern Ireland XI and for Kosovo 1A. For EU VAT One Stop Shop (OSS) prefixes 'EU', 'IM' and 'IN' are used. A VAT registered Supplier shall include their VAT ID, except when they use a tax representative. Codeliste(n): ISO 3166-1				
Seller tax registration Identifier	BT-32	Identifier	0..1	3
The local identification (defined by the Seller's address) of the Seller for tax purposes or a reference that enables the Seller to state their registered tax status. Hinweise: This information may affect how the Buyer settles the payment (such as for social security fees). E.g. in some countries, if the Seller is not registered as a tax paying entity then the Buyer is required to withhold the amount of the tax and pay it on behalf of the Seller.				
<i>Scheme Identifier</i>			0..1	
The Identification Scheme Identifier of the Seller tax registration Identifier. Hinweise: If used, the Identification Scheme shall be chosen from the entries of the list published by the ISO/IEC 6523 maintenance agency. Codeliste(n): ICD				
Seller additional legal information	BT-33	Text	0..1	3
Additional legal information relevant for the Seller. Hinweise: Such as share capital.				
Seller electronic address	BT-34	Identifier	1	3
Identifies the Seller's electronic address to which the application level response to the invoice may be delivered.				
<i>Scheme Identifier</i>			1	
The Identification Scheme Identifier of the Seller electronic address. Hinweise: The scheme Identifier shall be chosen from the EAS (Electronic Address Scheme) list. The list is to maintained by a body to be appointed by CEN/TC434. Codeliste(n): EAS				
SELLER POSTAL ADDRESS	BG-5		1	61
A group of Business Terms providing information about the address of the Seller.				
SELLER CONTACT	BG-6		1	61

Informationselemente von SELLER				
Name	ID	Semantischer Datentyp	Anz.	Seite
A group of Business Terms providing contact information about the Seller.				

3.36. Gruppe SELLER CONTACT

A group of Business Terms providing contact information about the Seller.

Diese Gruppe von Informationselementen (ID: BG-6, Anz. 1) ist ein direkter Bestandteil der Gruppe von Informationselementen SELLER (ID: BG-4), siehe Abschnitt 3.35, „Gruppe SELLER“.

Informationselemente von SELLER CONTACT				
Name	ID	Semantischer Datentyp	Anz.	Seite
Seller contact point	BT-41	Text	1	3
A contact point for a legal entity or person.				
Hinweise:				
Such as person name, contact identification, department or office identification.				
Seller contact telephone number	BT-42	Text	1	3
A phone number for the contact point.				
Seller contact email address	BT-43	Text	1	3
An e-mail address for the contact point.				

3.37. Gruppe SELLER POSTAL ADDRESS

A group of Business Terms providing information about the address of the Seller.

Diese Gruppe von Informationselementen (ID: BG-5, Anz. 1) ist ein direkter Bestandteil der Gruppe von Informationselementen SELLER (ID: BG-4), siehe Abschnitt 3.35, „Gruppe SELLER“.

Hinweise:

Sufficient components of the address are to be filled to comply with legal requirements.

Informationselemente von SELLER POSTAL ADDRESS				
Name	ID	Semantischer Datentyp	Anz.	Seite
Seller address line 1	BT-35	Text	0..1	3
The main address line in an address.				
Hinweise:				
Usually the street name and number or post office box.				
Seller address line 2	BT-36	Text	0..1	3

Informationselemente von SELLER POSTAL ADDRESS				
Name	ID	Semantischer Datentyp	Anz.	Seite
An additional address line in an address that can be used to give further details supplementing the main line.				
Seller address line 3	BT-162	Text	0..1	3
An additional address line in an address that can be used to give further details supplementing the main line.				
Seller city	BT-37	Text	1	3
The common name of the city, town or village, where the Seller address is located.				
Seller post code	BT-38	Text	1	3
The Identifier for an addressable group of properties according to the relevant postal service.				
Hinweise:				
Such as a ZIP code or a post code.				
Seller country subdivision	BT-39	Text	0..1	3
The subdivision of a country.				
Hinweise:				
Such as a region, a county, a state, a province, etc.				
Seller country code	BT-40	Code	1	2
A code that identifies the country.				
Hinweise:				
If no tax representative is specified, this is the country where VAT is liable. The lists of valid countries are registered with the EN ISO 3166-1 Maintenance agency, „Codes for the representation of names of countries and their subdivisions“.				
Codeliste(n): ISO 3166-1				

3.38. Gruppe SELLER TAX REPRESENTATIVE PARTY

A group of Business Terms providing information about the Seller's tax representative.

Diese Gruppe von Informationselementen (ID: BG-11, Anz. 0..1) ist ein direkter Bestandteil des Wurzelements INVOICE, siehe Abschnitt 3.1, „Das Wurzelement INVOICE“.

Informationselemente von SELLER TAX REPRESENTATIVE PARTY				
Name	ID	Semantischer Datentyp	Anz.	Seite
Seller tax representative name	BT-62	Text	1	3
The full name of the Seller's tax representative party.				
Seller tax representative VAT Identifier	BT-63	Identifier	1	3
The VAT Identifier of the Seller's tax representative party.				

Informationselemente von SELLER TAX REPRESENTATIVE PARTY				
Name	ID	Semantischer Datentyp	Anz.	Seite
Hinweise:				
The VAT number shall have a prefix in accordance with ISO code ISO 3166 1 alpha-2 by which the country of issue may be identified. Nevertheless, for Greece may use the prefix 'EL' may be used, for Northern Ireland XI and for Kosovo 1A. For EU VAT One Stop Shop (OSS) prefixes 'EU', 'IM' and 'IN' are used.				
Codeliste(n): ISO 3166-1				
SELLER TAX REPRESENTATIVE POSTAL ADDRESS	BG-12		1	63
A group of Business Terms providing information about the postal address for the tax representative party.				

3.39. Gruppe SELLER TAX REPRESENTATIVE POSTAL ADDRESS

A group of Business Terms providing information about the postal address for the tax representative party.

Diese Gruppe von Informationselementen (ID: BG-12, Anz. 1) ist ein direkter Bestandteil der Gruppe von Informationselementen SELLER TAX REPRESENTATIVE PARTY (ID: BG-11), siehe Abschnitt 3.38, „Gruppe SELLER TAX REPRESENTATIVE PARTY“.

Hinweise:

The Seller tax representative name/postal address shall be provided in the invoice, if the Seller has a tax representative who is liable to pay the VAT due. Sufficient components of the address are to be filled to comply with legal requirements.

Informationselemente von SELLER TAX REPRESENTATIVE POSTAL ADDRESS				
Name	ID	Semantischer Datentyp	Anz.	Seite
Tax representative address line 1	BT-64	Text	0..1	3
The main address line in an address.				
Hinweise:				
Usually the street name and number or the post office box.				
Tax representative address line 2	BT-65	Text	0..1	3
An additional address line in an address that can be used to give further details supplementing the main line.				
Tax representative address line 3	BT-164	Text	0..1	3
An additional address line in an address that can be used to give further details supplementing the main line.				
Tax representative city	BT-66	Text	0..1	3
The common name of the city, town or village, where the tax representative address is located.				

Informationselemente von SELLER TAX REPRESENTATIVE POSTAL ADDRESS				
Name	ID	Semantischer Datentyp	Anz.	Seite
Tax representative post code	BT-67	Text	0..1	3
The Identifier for an addressable group of properties according to the relevant postal service. Hinweise: Such as a ZIP code or a post code.				
Tax representative country subdivision	BT-68	Text	0..1	3
The subdivision of a country. Hinweise: Such as a region, a county, a state, a province, etc.				
Tax representative country code	BT-69	Code	1	2
A code that identifies the country. Hinweise: Country where VAT is liable. The lists of valid countries are registered with the EN ISO 3166-1 Maintenance agency, „Codes for the representation of names of countries and their subdivisions“. Codeliste(n): ISO 3166-1				

3.40. Gruppe VAT BREAKDOWN

A group of Business Terms providing information about VAT breakdown by different categories, rates and exemption reasons

Diese Gruppe von Informationselementen (ID: BG-23, Anz. 1..*) ist ein direkter Bestandteil des Wurzelements INVOICE, siehe Abschnitt 3.1, „Das Wurzelement INVOICE“.

Hinweise:

The VAT breakdown may be repeated for different currencies (VAT accounting currency)

Informationselemente von VAT BREAKDOWN				
Name	ID	Semantischer Datentyp	Anz.	Seite
VAT breakdown currency	BT-184	Code	0..1	2
The currency in which the amounts in this VAT breakdown are expressed Hinweise: "Invoice currency code" (BT-5) or "VAT accounting currency code" (BT-6). If omitted, Invoicing currency is assumed. Codeliste(n): ISO 4217				

Informationselemente von VAT BREAKDOWN				
Name	ID	Semantischer Datentyp	Anz.	Seite
VAT category taxable amount	BT-116	Amount	1	1
Sum of all taxable amounts subject to a specific VAT category code and VAT category rate (if the VAT category rate is applicable). Hinweise: The sum of Invoice line net amount minus allowances plus charges or taxes on document level which are subject to a specific VAT category code and VAT category rate (if the VAT category rate is applicable) and VAT exemption reason. Note that for Margin Scheme categories this is not the taxable amount. The allowed maximum number of decimals is the number of decimals as listed in the „minor unit“ column of ISO 4217 for the currency used. Im Falle von Tauschgeschäften mit Baraufgabe unter Verwendung von Code N ist dies Bemessungsgrundlage für die Umsatzsteuer auf das Altteil.				
VAT category tax amount	BT-117	Amount	0..1	1
The total VAT amount for a given VAT category. Hinweise: Calculated by multiplying the VAT category taxable amount with the VAT category rate for the relevant VAT category. The allowed maximum number of decimals is the number of decimals as listed in the „minor unit“ column of ISO 4217 for the currency used.				
VAT category code	BT-118	Code	1	2
Coded identification of a VAT category. Hinweise: The following entries of UNTDID 5305 are used (further clarification between brackets): • Standard rate (Liable for VAT in a standard way) • Zero rated goods (Liable for VAT with a percentage rate of zero) • Exempt from tax (VAT/IGIC/IPSI) • VAT Reverse Charge (Reverse charge VAT/IGIC/IPSI rules apply) • VAT exempt for intra community supply of goods (VAT/IGIC/IPSI not levied due to Intra-community supply rules) • Free export item, tax not charged (VAT/IGIC/IPSI not levied due to export outside of the EU) • Services outside scope of tax (Sale is not subject to VAT/IGIC/IPSI) • Canary Islands General Indirect Tax (Liable for IGIC tax)				

Informationselemente von VAT BREAKDOWN				
Name	ID	Semantischer Datentyp	Anz.	Seite
• Liable for IPSI (Ceuta/Melilla tax) • Specific (national) regulation, e.g. margin schemes (to be detailed in the exemption reason) Codeliste(n): UNTDID 5305				
VAT category rate	BT-119	Percentage	0..1	3
The VAT rate, represented as percentage that applies for the relevant VAT category. Hinweise: The VAT category code and the VAT category rate shall be consistent. The allowed maximum number of decimals is 2.				
VAT exemption reason text	BT-120	Text	0..1	3
A textual statement of the reason why the amount is exempted from VAT or why no VAT is being charged. Hinweise: E.g. articles 226 items 11 to 14 Directive 2006/112/EC.				
VAT exemption reason and specification code	BT-121	Code	0..1	2
A coded statement of the reason for why the amount is exempted from VAT or why this VAT type and rate are stated. Hinweise: VATEX (VAT exemption reason and specification) code list. The VATEX list is to be maintained by a body to be appointed by CEN/TC434. Codeliste(n): VATEX				
VAT breakdown goods/services code	BT-210	Code	0..1	2
Code designating the items concern goods, services or a mix of goods and services Hinweise: Goods, Services or Mix of goods and services Codeliste(n): Goods, services or mix of goods and services				

Kapitel 4. Geschäftsregeln

4.1. Gebrauch von Verbformen zur Bildung der Geschäftsregeln

Für den Standard XRechnung gelten folgende Regeln¹:

- MUSS: verbindliche Festlegung, entspricht SHALL in der EN 16931
- SOLL: positive Empfehlung, entspricht SHOULD in der EN 16931
- DARF: gestattete Option, entspricht MAY in der EN 16931
- DARF NICHT: verbindliches Verbot, entspricht SHALL NOT in der EN 16931
- SOLL NICHT: keine Empfehlung, entspricht SHOULD NOT in der EN 16931

4.2. Integrity constraints

ID	Beschreibung	Ziel / Kontext	Informationselement
BR-1	An Invoice shall have a Specification Identifier "Specification Identifier" (BT-24).		BT-24
BR-2	An Invoice shall have an Invoice number "Invoice number" (BT-1).		BT-1
BR-3	An Invoice shall have an Invoice issue date "Invoice issue date" (BT-2).		BT-2
BR-4	An Invoice shall have an Invoice type code "Invoice type code" (BT-3).		BT-3
BR-5	An Invoice shall have an Invoice currency code "Invoice currency code" (BT-5).		BT-5
BR-6	An Invoice shall contain the Seller name "Seller name" (BT-27).		BT-27
BR-7	An Invoice shall contain the Buyer name "Buyer name" (BT-44).		BT-44
BR-8	An Invoice shall contain the Seller postal address "SELLER POSTAL ADDRESS" (BG-5).		BG-5
BR-9	The Seller postal address "SELLER POSTAL ADDRESS" (BG-5) shall contain a Seller country code "Seller country code" (BT-40).		BT-40
BR-10	An Invoice shall contain the Buyer postal address "BUYER POSTAL ADDRESS" (BG-8).		BG-8

¹vgl. Geschäftsordnung CEN/CENELEC Teil 3 Regeln für den Aufbau und die Abfassung von CEN/CENELEC-Publikationen (ISO/IEC-Direktiven – Teil 2, modifiziert), Fassung 2003-10m, Anhang G – Verbformen zur Formulierung von Festlegungen

ID	Beschreibung	Ziel / Kontext	Informationsselement
BR-11	The Buyer postal address "BUYER POSTAL ADDRESS" (BG-8) shall contain a Buyer country code "Buyer country code" (BT-55).		BT-55
BR-12	An Invoice shall have the Sum of Invoice line net amount "Sum of Invoice line net amount" (BT-106).		BT-106
BR-13	An Invoice shall have the Invoice total amount without VAT "Invoice total amount without VAT" (BT-109).		BT-109
BR-14	An Invoice shall have the Invoice total amount with VAT "Invoice total amount with VAT" (BT-112).		BT-112
BR-15	An Invoice shall have the "Amount due for payment" (BT-115).		BT-115
BR-16	An Invoice shall have at least one Invoice line "INVOICE LINE" (BG-25).		BG-25
BR-17	The Payee name "Payee name" (BT-59)) shall be provided in the Invoice, if the Payee "PAYEE" (BG-10) is different from the Seller "SELLER" (BG-4).		BT-59
BR-18	The Seller tax representative name "Seller tax representative name" (BT-62) shall be provided in the Invoice, if the Seller "SELLER" (BG-4) has a Seller tax representative party "SELLER TAX REPRESENTATIVE PARTY" (BG-11).		BT-62
BR-19	The Seller tax representative postal address "SELLER TAX REPRESENTATIVE POSTAL ADDRESS" (BG-12) shall be provided in the Invoice, if the Seller "SELLER" (BG-4) has a Seller tax representative party "SELLER TAX REPRESENTATIVE PARTY" (BG-11).		BG-12
BR-20	The Seller tax representative postal address "SELLER TAX REPRESENTATIVE POSTAL ADDRESS" (BG-12) shall contain a Tax representative country code "Tax representative country code" (BT-69), if the Seller "SELLER" (BG-4) has a Seller tax representative party "SELLER TAX REPRESENTATIVE PARTY" (BG-11).		BT-69
BR-21	Each Invoice line "INVOICE LINE" (BG-25) shall have an Invoice line Identifier "Invoice line Identifier" (BT-126).		BT-126
BR-22	Each Invoice line "INVOICE LINE" (BG-25) shall have an Invoiced quantity "Invoiced quantity" (BT-129).		BT-129
BR-23	An Invoice line "INVOICE LINE" (BG-25) shall have an Invoiced quantity unit of measure code "Invoiced quantity unit of measure code" (BT-130).		BT-130

ID	Beschreibung	Ziel / Kontext	Informationsselement
BR-24	Each Invoice line "INVOICE LINE" (BG-25) shall have an Invoice line net amount "Invoice line net amount" (BT-131).		BT-131
BR-25	Each Invoice line "INVOICE LINE" (BG-25) shall contain the Item name "Item name" (BT-153).		BT-153
BR-26	Each Invoice line "INVOICE LINE" (BG-25) shall contain the Item net price "Item net price" (BT-146).		BT-146
BR-27	The Item net price "Item net price" (BT-146) shall NOT be negative.		BT-146
BR-28	The Item gross price "Item gross price" (BT-148) shall NOT be negative.		BT-148
BR-29	If both Invoicing period start date "Invoicing period start date" (BT-73) and Invoicing period end date "Invoicing period end date" (BT-74) are given then the Invoicing period end date "Invoicing period end date" (BT-74) shall be later or equal to the Invoicing period start date "Invoicing period start date" (BT-73)		BT-74
BR-30	If both Invoice line period start date "Invoice line period start date" (BT-134) and Invoice line period end date "Invoice line period end date" (BT-135) are given then the Invoice line period end date "Invoice line period end date" (BT-135) shall be later or equal to the Invoice line period start date "Invoice line period start date" (BT-134)		BT-135
BR-31	Each Document level allowance "DOCUMENT LEVEL ALLOWANCES" (BG-20) shall have a Document level allowance amount "Document level allowance amount" (BT-92).		BT-92
BR-32	Each Document level allowance "DOCUMENT LEVEL ALLOWANCES" (BG-20) shall have a Document level allowance VAT category code "Document level allowance VAT category code" (BT-95).		BT-95
BR-33	Each Document level allowance "DOCUMENT LEVEL ALLOWANCES" (BG-20) shall have a Document level allowance reason "Document level allowance reason" (BT-97) or a Document level allowance reason code "Document level allowance reason code" (BT-98).		BT-97 BT-98
BR-36	Each Document level charge or tax "DOCUMENT LEVEL CHARGES AND TAXES" (BG-21) shall have a Document level charge amount "Document level charge or tax amount" (BT-99).		BT-99
BR-37	Each Document level charge or tax "DOCUMENT LEVEL CHARGES AND TAXES" (BG-21) shall have		BT-102

ID	Beschreibung	Ziel / Kontext	Informationsselement
	a VAT category code of the document level charge or tax "VAT category code of the document level charge or tax" (BT-102).		
BR-38	Each Document level charge or tax "DOCUMENT LEVEL CHARGES AND TAXES" (BG-21) shall have a Document level charge or tax reason "Document level charge or tax reason" (BT-104) or a Document level charge reason code "Document level charge reason code" (BT-105).		BT-104 BT-105
BR-41	Each Invoice line allowance "INVOICE LINE ALLOWANCES" (BG-27) shall have an Invoice line allowance amount "Invoice line allowance amount" (BT-136).		BT-136
BR-42	Each Invoice line allowance "INVOICE LINE ALLOWANCES" (BG-27) shall have an Invoice line allowance reason "Invoice line allowance reason" (BT-139) or an Invoice line allowance reason code "Invoice line allowance reason code" (BT-140).		BT-144 BT-145
BR-43	Each Invoice line charge or tax "INVOICE LINE CHARGES AND TAXES" (BG-28) shall have an Invoice line charge or tax amount "Invoice line charge or tax amount" (BT-141).		BT-141
BR-44	Each Invoice line charge or tax "INVOICE LINE CHARGES AND TAXES" (BG-28) shall have an Invoice line charge or tax reason "Invoice line charge or tax reason" (BT-144), an Invoice line charge reason code "Invoice line charge reason code" (BT-145) or an Invoice line tax type code "Invoice line tax type code" (BT-193).		BT-144 BT-145 BT-193
BR-45	Each VAT breakdown "VAT BREAKDOWN" (BG-23) shall have a VAT category taxable amount "VAT category taxable amount" (BT-116).		BT-116
BR-46	Each VAT breakdown "VAT BREAKDOWN" (BG-23) shall have a VAT category tax amount "VAT category tax amount" (BT-117), except for Margin Schemes tax categories.		BT-117
BR-47	Each VAT breakdown "VAT BREAKDOWN" (BG-23) shall be defined through a VAT category code "VAT category code" (BT-118).		BT-118
BR-48	Each VAT breakdown "VAT BREAKDOWN" (BG-23) shall have a VAT category rate "VAT category rate" (BT-119), except if the Invoice is not subject to VAT.		BT-119

ID	Beschreibung	Ziel / Kontext	Informationsselement
BR-49	A Payment instruction "PAYMENT INSTRUCTIONS" (BG-16) shall specify the Payment means type code "Payment means type code" (BT-81).		BT-81
BR-50	A Payment account Identifier "Payment account Identifier" (BT-84) shall be present if Payment Type Code "Payment means type code" (BT-81) means „Credit Transfer“.		BT-84
BR-76	A Payment account Identifier "Payment account Identifier" (BT-84) shall be present if the invoice applies to an intracommunity transaction.		BT-84
BR-51	The last 4 to 6 digits of the Payment card primary account number "Payment card primary account number" (BT-87) shall be present if Payment card information "PAYMENT CARD INFORMATION" (BG-18) is provided in the Invoice.		BT-87
BR-52	Each Additional supporting document "ADDITIONAL SUPPORTING DOCUMENTS" (BG-24) shall contain a Supporting document reference "Supporting document reference" (BT-122).		BT-122
BR-53	If the VAT accounting currency code "VAT accounting currency code" (BT-6) is present, then the Invoice total VAT amount in VAT accounting currency "Invoice total VAT amount in VAT accounting currency" (BT-111) shall be provided.		BT-111
BR-54	Each Item attribute "ITEM ATTRIBUTE" (BG-32) shall contain either an Item attribute name "Item attribute name" (BT-160) or an Item attribute code "Item attribute code" (BT-211) (or both) and an Item attribute value "Item attribute value" (BT-161).		BT-160 BT-161 BT-211
BR-55	Each Preceding Invoice reference "PRECEDING INVOICE REFERENCE" (BG-3) shall contain a Preceding Invoice reference "Preceding Invoice reference" (BT-25).		BT-25
BR-56	Each Seller tax representative party "SELLER TAX REPRESENTATIVE PARTY" (BG-11) shall have a Seller tax representative VAT Identifier "Seller tax representative VAT Identifier" (BT-63).		BT-63
BR-57	Each Deliver to address "DELIVER TO ADDRESS" (BG-15) shall contain a Deliver to country code "Deliver to country code" (BT-80).		BT-80
BR-61	If the Payment means type code "Payment means type code" (BT-81) means SEPA credit transfer, Local credit transfer or Non-SEPA international credit trans-		BT-84

ID	Beschreibung	Ziel / Kontext	Informationsselement
	fer, the Payment account Identifier "Payment account Identifier" (BT-84) shall be present.		
BR-62	The Seller electronic address "Seller electronic address" (BT-34) shall have a Scheme Identifier.		BT-34
BR-63	The Buyer electronic address "Buyer electronic address" (BT-49) shall have a Scheme Identifier.		BT-49
BR-64	The Item standard Identifier "Item standard Identifier" (BT-157) shall have a Scheme Identifier.		BT-157
BR-69	The Seller Identifier "Seller Identifier" (BT-29) shall have a Scheme Identifier.		BT-29
BR-70	The Seller legal registration Identifier "Seller legal registration Identifier" (BT-30) shall have a Scheme Identifier.		BT-30
BR-71	The Buyer Identifier "Buyer Identifier" (BT-46) shall have a Scheme Identifier.		BT-46
BR-72	The Buyer legal registration Identifier "Buyer legal registration Identifier" (BT-47) shall have a Scheme Identifier.		BT-47
BR-73	The Payee Identifier "Payee Identifier" (BT-60) shall have a Scheme Identifier.		BT-60
BR-74	The Payee legal registration Identifier "Payee legal registration Identifier" (BT-61) shall have a Scheme Identifier.		BT-61
BR-75	The Deliver to location Identifier "Deliver to location Identifier" (BT-71) shall have a Scheme Identifier.		BT-71
BR-65	The Item classification Identifier "Item classification Identifier" (BT-158) shall have a Scheme Identifier.		BT-158
BR-66	If the invoice has one or more attachments, the attachment details shall be specified in Attached documents "Attached document" (BT-125).		BT-125
BR-67	If Invoice line net amount "Invoice line net amount" (BT-131) is negative EITHER the Invoiced quantity "Invoiced quantity" (BT-129) shall be negative OR the sum of Invoice line allowances "INVOICE LINE ALLOWANCES" (BG-27) shall be greater than the sum of Invoice line charges and taxes "INVOICE LINE CHARGES AND TAXES" (BG-28) plus line price (Item net price "Item net price" (BT-146)/ Item price base quantity "Item price base quantity" (BT-149) x Invoiced quantity "Invoiced quantity" (BT-129)).		BT-131
BR-68	Identical VAT exemption reason and specification codes ("VAT exemption reason and specification		BT-194 BT-195 BT-120

ID	Beschreibung	Ziel / Kontext	Informationselement
	code" (BT-121) /) shall always have identical Exemption reason texts.		BT-121 BT-173 BT-174 BT-175 BT-176

4.3. Conditions

ID	Beschreibung	Ziel / Kontext	Informationselement
BR-CO-3	Value added tax point date "Value added tax point date" (BT-7) and Value added tax point date code "Value added tax point date code" (BT-8) are mutually exclusive.		BT-7 BT-8
BR-CO-40	DELIVERY INFORMATION shall be specified at header level "DELIVERY INFORMATION" (BG-13) or at Invoice line level "INVOICE LINE DELIVERY INFORMATION" (BG-37), not both.		BG-13 BG-37
BR-CO-42	Purchase order reference shall be specified at header level "Purchase order reference" (BT-13) or at Invoice line level "Invoice line purchase order reference" (BT-188), not both.		BT-13 BT-188
BR-CO-46	Sales order reference shall be specified at header level "Sales order reference" (BT-14) or at Invoice line level "Invoice line sales order reference" (BT-200), not both.		BT-14 BT-200
BR-CO-43	Receiving advice reference shall be specified at header level "Receiving advice reference" (BT-15) or at Invoice line level "Invoice line receiving advice reference" (BT-191), not both.		BT-15 BT-191
BR-CO-44	Despatch advice reference shall be specified at header level "Despatch advice reference" (BT-16) or at Invoice line level "Invoice line despatch advice reference" (BT-189), not both.		BT-16 BT-189
BR-CO-45	Delivery note reference shall be specified at header level "Delivery note reference" (BT-197) or at Invoice line level "Invoice line delivery note reference" (BT-198), not both.		BT-197 BT-198
BR-CO-4	Each Invoice line "INVOICE LINE" (BG-25) shall be categorized with an Invoiced item VAT category code "Invoiced item VAT category code" (BT-151).		BT-151
BR-CO-5	Document level allowance reason code "Document level allowance reason code" (BT-98) and Document		BT-97 BT-98

ID	Beschreibung	Ziel / Kontext	Informationsselement
	level allowance reason "Document level allowance reason" (BT-97) shall indicate the same type of allowance.		
BR-CO-6	Document level charge reason code "Document level charge reason code" (BT-105) or Document level non VAT tax code "Document level non VAT tax code" (BT-177) and Document level charge or tax reason "Document level charge or tax reason" (BT-104) shall indicate the same type of charge.		BT-104 BT-105
BR-CO-7	Invoice line allowance reason code "Invoice line allowance reason code" (BT-140) and Invoice line allowance reason "Invoice line allowance reason" (BT-139) shall indicate the same type of allowance reason.		BT-139 BT-140
BR-CO-38	If Document level allowance base amount "Document level allowance base amount" (BT-93) and Document level allowance percentage "Document level allowance percentage" (BT-94) are used, the Document level allowance amount "Document level allowance amount" (BT-92) shall be equal to Document level allowance percentage "Document level allowance percentage" (BT-94), multiplied by Document level allowance base amount "Document level allowance base amount" (BT-93), rounded to the number of decimals as listed in the „minor unit“ column of ISO 4217 for the currency used with a tolerance of: 2 for currencies with a minor unit of 0; 0,2 for currencies with a minor unit of 1; 0,02 for currencies with a minor unit of 2; 0,002 for currencies with a minor unit of 3; 0,0002 for currencies with a minor unit of 4.		BT-92
BR-CO-8	Invoice line charge reason code "Invoice line charge reason code" (BT-145) or Invoice line tax type code "Invoice line tax type code" (BT-193) and Invoice line charge or tax reason "Invoice line charge or tax reason" (BT-144) shall indicate the same type of charge reason.		BT-144 BT-145
BR-CO-39	If Document level charge or tax base amount "Document level charge or tax base amount" (BT-100) and Document level charge or tax percentage "Document level charge or tax percentage" (BT-101) are used, the Document level charge or tax amount "Document		BT-99

ID	Beschreibung	Ziel / Kontext	Informationsselement
	level charge or tax amount" (BT-99) shall be equal to Document level charge or tax percentage "Document level charge or tax percentage" (BT-101), multiplied by Document level charge or tax base amount "Document level charge or tax base amount" (BT-100), rounded to the number of decimals as listed in the „minor unit“ column of ISO 4217 for the currency used with a tolerance of: 2 for currencies with a minor unit of 0; 0,2 for currencies with a minor unit of 1; 0,02 for currencies with a minor unit of 2; 0,002 for currencies with a minor unit of 3; 0,0002 for currencies with a minor unit of 4.		
BR-CO-9	The Seller VAT Identifier "Seller VAT Identifier" (BT-31), the Seller tax representative VAT Identifier "Seller tax representative VAT Identifier" (BT-63) and the Buyer VAT Identifier "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, for Greece the prefix 'EL' may be used, for Northern Ireland XI and for Kosovo 1A. For EU VAT One Stop Shop (OSS) prefixes 'EU', 'IM' and 'IN' are used.		BT-31 BT-48 BT-63
BR-CO-10	Sum of Invoice line net amount "Sum of Invoice line net amount" (BT-106) shall be the sum of Invoice line net amount "Invoice line net amount" (BT-131).		BT-106
BR-CO-11	Sum of allowances on document level "Sum of allowances on document level" (BT-107) shall be the sum of Document level allowance amount "Document level allowance amount" (BT-92).		BT-107
BR-CO-12	Sum of charges on document level "Sum of charges on document level" (BT-108) shall be the sum of Document level charge amount "Document level charge or tax amount" (BT-99).		BT-108
BR-CO-13	Invoice total amount without VAT "Invoice total amount without VAT" (BT-109) is the sum of Invoice line net amount "Invoice line net amount" (BT-131) - Sum of allowances on document level "Sum of allowances on document level" (BT-107) + Sum of charges or taxes on document level "Sum of charges on document level" (BT-108).		BT-109

ID	Beschreibung	Ziel / Kontext	Informationsselement
BR-CO-14	Invoice total VAT amount "Invoice total VAT amount" (BT-110) is the sum of VAT category tax amount "VAT category tax amount" (BT-117) in Invoicing currency.		BT-110
BR-CO-15	Invoice total amount with VAT "Invoice total amount with VAT" (BT-112) = Invoice total amount without VAT "Invoice total amount without VAT" (BT-109) + Invoice total VAT amount "Invoice total VAT amount" (BT-110).		BT-112
BR-CO-16	"Amount due for payment" (BT-115) = "Invoice total amount with VAT" (BT-112) - "Paid amount" (BT-113) + "Charge amount collected on behalf of a third party" (BT-179) + "Rounding amount" (BT-114).		BT-115
BR-CO-18	An Invoice shall at least have one VAT breakdown group "VAT BREAKDOWN" (BG-23) per VAT exemption reason and specification code.		BG-23
BR-CO-19	If Invoicing period "INVOICING PERIOD" (BG-14) is used, the Invoicing period start date "Invoicing period start date" (BT-73) or the Invoicing period end date "Invoicing period end date" (BT-74) shall be filled, or both.		BT-73 BT-74
BR-CO-20	If Invoice line period "INVOICE LINE PERIOD" (BG-26) is used, the Invoice line period start date "Invoice line period start date" (BT-134) or the Invoice line period end date "Invoice line period end date" (BT-135) shall be filled, or both.		BT-134 BT-135
BR-CO-21	Each Document level allowance "DOCUMENT LEVEL ALLOWANCES" (BG-20) shall contain a Document level allowance reason "Document level allowance reason" (BT-97) or a Document level allowance reason code "Document level allowance reason code" (BT-98), or both.		BT-97 BT-98
BR-CO-22	Each Document level charge or tax "DOCUMENT LEVEL CHARGES AND TAXES" (BG-21) shall contain a Document level charge or tax reason "Document level charge or tax reason" (BT-104) or a Document level charge reason code "Document level charge reason code" (BT-105) or Document level non VAT tax code "Document level non VAT tax code" (BT-177), or both reason and code.		BT-104 BT-105
BR-CO-23	Each Invoice line allowance "INVOICE LINE ALLOWANCES" (BG-27) shall contain an Invoice line allowance reason "Invoice line allowance reason" (BT-139) or an Invoice line allowance reason code		BT-139 BT-140

ID	Beschreibung	Ziel / Kontext	Informationsselement
	"Invoice line allowance reason code" (BT-140), or both.		
BR-CO-24	Each Invoice line charge or tax "INVOICE LINE CHARGES AND TAXES" (BG-28) shall contain an Invoice line charge or tax reason "Invoice line charge or tax reason" (BT-144), an Invoice line charge reason code "Invoice line charge reason code" (BT-145) or an Invoice line tax type code "Invoice line tax type code" (BT-193), or both reason and code.		BT-144 BT-145
BR-CO-25	In case the "Amount due for payment" (BT-115) is positive, either the "Payment due date" (BT-9) or the "Payment term text" (BT-20) or both shall be present.		BT-9 BT-20
BR-CO-26	In order for the buyer to automatically identify a supplier, the Seller Identifier "Seller Identifier" (BT-29), the Seller legal registration Identifier "Seller legal registration Identifier" (BT-30) and/or the Seller VAT Identifier "Seller VAT Identifier" (BT-31) shall be present.		BT-29 BT-30 BT-31
BR-CO-28	Purchase orders may be referenced at document level "Purchase order reference" (BT-13) or at line level "Invoice line purchase order reference" (BT-188) but not both.		BT-13 BT-177
BR-CO-29	Despatch advices may be referenced at document level "Despatch advice reference" (BT-16) or at line level "Invoice line despatch advice reference" (BT-189) but not both.		BT-16 BT-189
BR-CO-30	Receiving advices may be referenced at document level "Receiving advice reference" (BT-15) or at line level "Charges specification" (BT-180) but not both.		BT-15 BT-180
BR-CO-31	The Item price base quantity "Item price base quantity" (BT-149) shall NOT be negative.		BT-149
BR-CO-32	Invoice line net amount "Invoice line net amount" (BT-131) shall be equal to ((Item net price "Item net price" (BT-146) ÷ Item price base quantity "Item price base quantity" (BT-149)) × Invoiced quantity "Invoiced quantity" (BT-129) + the sum of Invoice line charge amount "Invoice line charge or tax amount" (BT-141) – the sum of Invoice line allowance amount "Invoice line allowance amount" (BT-136), rounded to two the number of decimals as listed in the „minor unit“ column of ISO 4217 for the currency used with a tolerance of: 2 for currencies with a minor unit of 0; 0,2 for currencies with a minor unit of 1;		BT-131

ID	Beschreibung	Ziel / Kontext	Informationsselement
	0,02 for currencies with a minor unit of 2; 0,002 for currencies with a minor unit of 3; 0,0002 for currencies with a minor unit of 4.		
BR-CO-33	The "Invoice total amount with VAT" (BT-112) of a Credit note shall NOT be negative. Hinweis: Die Interpretation eines "Invoice type code" (BT-3) als "Invoice" oder "Creditnote" ist der Codeliste UNTDID 1001 zu entnehmen.		BT-112
BR-CO-34	In DOCUMENT LEVEL CHARGES AND TAXES "DOCUMENT LEVEL CHARGES AND TAXES" (BG-21) either Document level charge reason code "Document level charge reason code" (BT-105) is used or Document level non VAT tax code "Document level non VAT tax code" (BT-177), not both.		BG-21
BR-CO-35	In INVOICE LINE CHARGES AND TAXES "INVOICE LINE CHARGES AND TAXES" (BG-28) either Invoice line charge reason code "Invoice line charge reason code" (BT-145) is used or Invoice line non VAT tax code "Invoice line tax type code" (BT-193), not both.		BG-28
BR-CO-36	If both Discount percentage "Discount percentage" (BT-171) and Discount amount "Discount amount" (BT-172) are used, Discount amount "Discount amount" (BT-172) shall be Discount percentage "Discount percentage" (BT-171), multiplied by Invoice total amount with VAT "Invoice total amount with VAT" (BT-112), with a tolerance of $\min(\max(0,001 \cdot \text{Discount amount "Discount amount" (BT-172)}, 0,01), 1)$.		BT-172

4.4. Umsatzsteuerregeln

In diesem Abschnitt sind Umsatzsteuerregeln zusammengefasst. Die Anwendbarkeit ist von den Konstellationen des Umsatzsteuerrechtes abhängig und nicht Gegenstand dieses Standards.

4.4.1. VAT standard and reduced rate

For each sale, the VAT information shall be identified as follows:

- The VAT Identifier of the Seller shall be stated in the Invoice;
- The VAT category code for the taxable amounts is given as Standard rate;
- The VAT category rate for the taxable amount is given as the relevant percentage rate;
- The VAT category taxable amount is the sum of Invoice line net amount minus the document level allowance amounts and plus the document level charge amounts;

- In the calculation of VAT the Invoice shall show a subtotal of the VAT taxable amount and the VAT tax amount for each VAT rate (i.e. each combination of the category code S and VAT tax rate on line level and for allowance and charges on document level).

ID	Beschreibung
BR-S-1	An Invoice that contains an Invoice line "INVOICE LINE" (BG-25), a Document level allowance "DOCUMENT LEVEL ALLOWANCES" (BG-20) or a Document level charge or tax "DOCUMENT LEVEL CHARGES AND TAXES" (BG-21) where the VAT category code ("Invoiced item VAT category code" (BT-151), "Document level allowance VAT category code" (BT-95) or "VAT category code of the document level charge or tax" (BT-102)) is „Standard rated“ shall contain in the VAT breakdown "VAT BREAKDOWN" (BG-23) at least one VAT category code "VAT category code" (BT-118) equal with „Standard rated“.
BR-S-2	An Invoice that contains an Invoice line "INVOICE LINE" (BG-25) where the Invoiced item VAT category code "Invoiced item VAT category code" (BT-151) is „Standard rated“ shall contain the Seller VAT Identifier "Seller VAT Identifier" (BT-31), the Seller tax registration Identifier "Seller tax registration Identifier" (BT-32) and/or the Seller tax representative VAT Identifier "Seller tax representative VAT Identifier" (BT-63).
BR-S-3	An Invoice that contains a Document level allowance "DOCUMENT LEVEL ALLOWANCES" (BG-20) where the Document level allowance VAT category code "Document level allowance VAT category code" (BT-95) is „Standard rated“ shall contain the Seller VAT Identifier "Seller VAT Identifier" (BT-31), the Seller tax registration Identifier "Seller tax registration Identifier" (BT-32) and/or the Seller tax representative VAT Identifier "Seller tax representative VAT Identifier" (BT-63).
BR-S-4	An Invoice that contains a Document level charge or tax "DOCUMENT LEVEL CHARGES AND TAXES" (BG-21) where the Document level charge VAT category code "VAT category code of the document level charge or tax" (BT-102) is „Standard rated“ shall contain the Seller VAT Identifier "Seller VAT Identifier" (BT-31), the Seller tax registration Identifier "Seller tax registration Identifier" (BT-32) and/or the Seller tax representative VAT Identifier "Seller tax representative VAT Identifier" (BT-63).
BR-S-5	In an Invoice line "INVOICE LINE" (BG-25) where the Invoiced item VAT category code "Invoiced item VAT category code" (BT-151) is „Standard rated“ the Invoiced item VAT rate "Invoiced item VAT rate" (BT-152) shall be greater than zero.
BR-S-6	In a Document level allowance "DOCUMENT LEVEL ALLOWANCES" (BG-20) where the Document level allowance VAT category code "Document level allowance VAT category code" (BT-95) is „Standard rated“ the Document level allowance VAT rate "Document level allowance VAT rate" (BT-96) shall be greater than zero.
BR-S-7	In a Document level charge or tax "DOCUMENT LEVEL CHARGES AND TAXES" (BG-21) where the VAT category code of the document level charge or tax "VAT category code of the document level charge or tax" (BT-102) is „Standard rated“ the Document level charge VAT rate "VAT rate of the document level charge or tax" (BT-103) shall be greater than zero.
BR-S-8	The VAT category taxable amount "VAT category taxable amount" (BT-116) in a VAT breakdown "VAT BREAKDOWN" (BG-23) shall be equal to:

ID	Beschreibung
	the sum of Invoice line net amounts "Invoice line net amount" (BT-131) plus the sum of document level charge amounts "Document level charge or tax amount" (BT-99) minus the sum of document level allowance amounts "Document level allowance amount" (BT-92), where: the VAT category code ("Invoiced item VAT category code" (BT-151), "VAT category code of the document level charge or tax" (BT-102), "Document level allowance VAT category code" (BT-95)) is „Standard rated“ and the VAT rate ("Invoiced item VAT rate" (BT-152), "VAT rate of the document level charge or tax" (BT-103), "Document level allowance VAT rate" (BT-96)) equals the VAT category rate "VAT category rate" (BT-119), and where applicable: the VAT exemption reason and specification code ("Invoiced item VAT exemption reason and specification code" (BT-195), "Document Level Allowance VAT exemption reason and specification code" (BT-174) and "VAT exemption reason and specification code of the document Level Charge or tax" (BT-176)) and the Exemption reason text ("Invoiced item Exemption reason text" (BT-194), "Document Level Allowance Exemption reason text" (BT-173) and "Document Level Charge or tax Exemption reason text" (BT-175)) are identical with the VAT category VAT exemption reason and specification code "VAT exemption reason and specification code" (BT-121) and VAT exemption reason text "VAT exemption reason text" (BT-120) and the VAT breakdown goods/services code "VAT breakdown goods/services code" (BT-210) is identical with the Goods/services code "Goods/services code" (BT-196), the Document level allowance goods/services code "Document level allowance goods/services code" (BT-213) or the Document level charge goods/services code "Document level charge goods/services code" (BT-214), rounded to the number of decimals as listed in the „minor unit“ column of ISO 4217 for the currency used.
BR-S-9	The VAT category tax amount "VAT category tax amount" (BT-117) in a VAT breakdown "VAT BREAKDOWN" (BG-23) where VAT category code "VAT category code" (BT-118) is „Standard rated“ shall be equal to the VAT category taxable amount "VAT category taxable amount" (BT-116) multiplied by the VAT category rate "VAT category rate" (BT-119), with a tolerance of $\min(\max(0,001 \cdot \text{VAT category tax amount}, 0,01), 1)$.

4.4.2. VAT zero rate

While a sale which is rated zero does not attract a VAT charge, there is, however, a requirement to state that the sale is zero rated. For each sale, recorded at Invoice line as well as document level allowances and charges the VAT shall be identified as follows.

- The VAT Identifier of the Seller shall be stated in the Invoice;
- The VAT category code for the line is given as Zero rated sale;

- The VAT tax rate for the line is given as 0 percentage (zero);
- The taxable amount is the line amount;
- In the calculation of VAT, the Invoice shall show the amount taxed as zero rated as a subtotal of line amounts for lines that have VAT category code Zero rated sale;
- In the calculation of VAT, the Invoice shall show on document level the VAT charged as zero rated as the taxable amount multiplied by the percentage rate. Since by definition the rate is 0 % the VAT amount shall be zero.

ID	Beschreibung
BR-Z-1	An Invoice that contains an Invoice line "INVOICE LINE" (BG-25), a Document level allowance "DOCUMENT LEVEL ALLOWANCES" (BG-20) or a Document level charge or tax "DOCUMENT LEVEL CHARGES AND TAXES" (BG-21) where the VAT category code ("Invoiced item VAT category code" (BT-151), "Document level allowance VAT category code" (BT-95) or "VAT category code of the document level charge or tax" (BT-102)) is „Zero rated“ shall contain in the VAT breakdown "VAT BREAKDOWN" (BG-23) at least one VAT category code "VAT category code" (BT-118) equal with „Zero rated“.
BR-Z-2	An Invoice that contains an Invoice line where the Invoiced item VAT category code "Invoiced item VAT category code" (BT-151) is „Zero rated“ shall contain the Seller VAT Identifier "Seller VAT Identifier" (BT-31), the Seller tax registration Identifier "Seller tax registration Identifier" (BT-32) and/or the Seller tax representative VAT Identifier "Seller tax representative VAT Identifier" (BT-63).
BR-Z-3	An Invoice that contains a Document level allowance "DOCUMENT LEVEL ALLOWANCES" (BG-20) where the Document level allowance VAT category code "Document level allowance VAT category code" (BT-95) is „Zero rated“ shall contain the Seller VAT Identifier "Seller VAT Identifier" (BT-31), the Seller tax registration Identifier "Seller tax registration Identifier" (BT-32) and/or the Seller tax representative VAT Identifier "Seller tax representative VAT Identifier" (BT-63).
BR-Z-4	An Invoice that contains a Document level charge or tax where the VAT category code of the document level charge or tax "VAT category code of the document level charge or tax" (BT-102) is „Zero rated“ shall contain the Seller VAT Identifier "Seller VAT Identifier" (BT-31), the Seller tax registration Identifier "Seller tax registration Identifier" (BT-32) and/or the Seller tax representative VAT Identifier "Seller tax representative VAT Identifier" (BT-63).
BR-Z-5	In an Invoice line "INVOICE LINE" (BG-25) where the Invoiced item VAT category code "Invoiced item VAT category code" (BT-151) is „Zero rated“ the Invoiced item VAT rate "Invoiced item VAT rate" (BT-152) shall be 0 (zero).
BR-Z-6	In a Document level allowance "DOCUMENT LEVEL ALLOWANCES" (BG-20) where the Document level allowance VAT category code "Document level allowance VAT category code" (BT-95) is „Zero rated“ the Document level allowance VAT rate "Document level allowance VAT rate" (BT-96) shall be 0 (zero).
BR-Z-7	In a Document level charge or tax "DOCUMENT LEVEL CHARGES AND TAXES" (BG-21) where the VAT category code of the document level charge or tax "VAT category code of the document level charge or tax" (BT-102) is „Zero rated“ the Document level charge VAT rate "VAT rate of the document level charge or tax" (BT-103) shall be 0 (zero).

ID	Beschreibung
BR-Z-8	The VAT category taxable amount "VAT category taxable amount" (BT-116) in a VAT breakdown "VAT BREAKDOWN" (BG-23) shall be equal to: the sum of Invoice line net amounts "Invoice line net amount" (BT-131) plus the sum of document level charge amounts "Document level charge or tax amount" (BT-99) minus the sum of document level allowance amounts "Document level allowance amount" (BT-92), where: the VAT category code ("Invoiced item VAT category code" (BT-151), "VAT category code of the document level charge or tax" (BT-102), "Document level allowance VAT category code" (BT-95)) is „Zero rated“, and where applicable: the VAT exemption reason and specification code ("Invoiced item VAT exemption reason and specification code" (BT-195), "Document Level Allowance VAT exemption reason and specification code" (BT-174) and "VAT exemption reason and specification code of the document Level Charge or tax" (BT-176)) and the Exemption reason text ("Invoiced item Exemption reason text" (BT-194), "Document Level Allowance Exemption reason text" (BT-173) and "Document Level Charge or tax Exemption reason text" (BT-175)) are identical with the VAT category VAT exemption reason and specification code "VAT exemption reason and specification code" (BT-121) and VAT exemption reason text "VAT exemption reason text" (BT-120) and the VAT breakdown goods/services code "VAT breakdown goods/services code" (BT-210) is identical with the Goods/services code "Goods/services code" (BT-196), the Document level allowance goods/services code "Document level allowance goods/services code" (BT-213) or the Document level charge goods/services code "Document level charge goods/services code" (BT-214), rounded to the number of decimals as listed in the „minor unit“ column of ISO 4217 for the currency used.
BR-Z-9	The VAT category tax amount "VAT category tax amount" (BT-117) in a VAT breakdown "VAT BREAKDOWN" (BG-23) where VAT category code "VAT category code" (BT-118) is „Zero rated“ shall equal 0 (zero).

4.4.3. Exempted from VAT

As shown in the diagram above there are situations where sales are exempted from VAT. These are cases where VAT is not levied in the Invoice.

Sales may be exempt from VAT due to various reasons in accordance to EU directives and/or national legislation. When sales are exempt from VAT for various general reasons the following information shall be given:

- the VAT Identifier of the Seller shall be stated in the Invoice;
- the VAT tax category code for the line is given as Exempted from VAT;

- the VAT tax rate for each line is given as 0 (zero);
- free text description of the reason for exemption shall be given for each exempted Invoice line;
- free text description of the reason for exemption shall be given in the VAT breakdown;
- in the calculation of VAT the Invoice shall show the amount taxed for each exemption reason and specification as a subtotal of line amounts for lines that have identical combination of the category code Exempted from VAT and Exemption reason text;
- in the calculation of VAT the Invoice shall on document level show the VAT charged as zero rated as the taxable amount multiplied by the percentage rate. Since by definition the rate is 0 % the VAT amount shall be zero.

ID	Beschreibung
BR-E-1	An Invoice that contains an Invoice line "INVOICE LINE" (BG-25), a Document level allowance "DOCUMENT LEVEL ALLOWANCES" (BG-20) or a Document level charge or tax "DOCUMENT LEVEL CHARGES AND TAXES" (BG-21) where the VAT category code ("Invoiced item VAT category code" (BT-151), "Document level allowance VAT category code" (BT-95) or "VAT category code of the document level charge or tax" (BT-102)) is „Exempt from VAT“ shall contain at least one VAT breakdown "VAT BREAKDOWN" (BG-23) with the VAT category code "VAT category code" (BT-118) equal to „Exempt from VAT“: one per exemption reason ("VAT exemption reason text" (BT-120), "VAT exemption reason and specification code" (BT-121), "Document Level Allowance Exemption reason text" (BT-173), "Document Level Allowance VAT exemption reason and specification code" (BT-174), "Document Level Charge or tax Exemption reason text" (BT-175), "VAT exemption reason and specification code of the document Level Charge or tax" (BT-176), "Invoiced item Exemption reason text" (BT-194), "Invoiced item VAT exemption reason and specification code" (BT-195)).
BR-E-2	An Invoice that contains an Invoice line "INVOICE LINE" (BG-25) where the Invoiced item VAT category code "Invoiced item VAT category code" (BT-151) is „Exempt from VAT“ shall contain the Seller VAT Identifier "Seller VAT Identifier" (BT-31), the Seller tax registration Identifier "Seller tax registration Identifier" (BT-32) and/or the Seller tax representative VAT Identifier "Seller tax representative VAT Identifier" (BT-63).
BR-E-3	An Invoice that contains a Document level allowance "DOCUMENT LEVEL ALLOWANCES" (BG-20) where the Document level allowance VAT category code "Document level allowance VAT category code" (BT-95) is „Exempt from VAT“ shall contain the Seller VAT Identifier "Seller VAT Identifier" (BT-31), the Seller tax registration Identifier "Seller tax registration Identifier" (BT-32) and/or the Seller tax representative VAT Identifier "Seller tax representative VAT Identifier" (BT-63).
BR-E-4	An Invoice that contains a Document level charge or tax "DOCUMENT LEVEL CHARGES AND TAXES" (BG-21) where the VAT category code of the document level charge or tax "VAT category code of the document level charge or tax" (BT-102) is „Exempt from VAT“ shall contain the Seller VAT Identifier "Seller VAT Identifier" (BT-31), the Seller tax registration Identifier "Seller tax registration Identifier" (BT-32) and/or the Seller tax representative VAT Identifier "Seller tax representative VAT Identifier" (BT-63).

ID	Beschreibung
BR-E-5	In an Invoice line "INVOICE LINE" (BG-25) where the Invoiced item VAT category code "Invoiced item VAT category code" (BT-151) is „Exempt from VAT“, the Invoiced item VAT rate "Invoiced item VAT rate" (BT-152) shall be 0 (zero).
BR-E-6	In a Document level allowance "DOCUMENT LEVEL ALLOWANCES" (BG-20) where the Document level allowance VAT category code "Document level allowance VAT category code" (BT-95) is „Exempt from VAT“, the Document level allowance VAT rate "Document level allowance VAT rate" (BT-96) shall be 0 (zero).
BR-E-7	In a Document level charge or tax "DOCUMENT LEVEL CHARGES AND TAXES" (BG-21) where the VAT category code of the document level charge or tax "VAT category code of the document level charge or tax" (BT-102) is „Exempt from VAT“, the Document level charge VAT rate "VAT rate of the document level charge or tax" (BT-103) shall be 0 (zero).
BR-E-8	The VAT category taxable amount "VAT category taxable amount" (BT-116) in a VAT breakdown "VAT BREAKDOWN" (BG-23) shall be equal to: the sum of Invoice line net amounts "Invoice line net amount" (BT-131) plus the sum of document level charge amounts "Document level charge or tax amount" (BT-99) minus the sum of document level allowance amounts "Document level allowance amount" (BT-92), where: the VAT category code ("Invoiced item VAT category code" (BT-151), "VAT category code of the document level charge or tax" (BT-102), "Document level allowance VAT category code" (BT-95)) is „Exempt from VAT“, and where applicable: the VAT exemption reason and specification code ("Invoiced item VAT exemption reason and specification code" (BT-195), "Document Level Allowance VAT exemption reason and specification code" (BT-174) and "VAT exemption reason and specification code of the document Level Charge or tax" (BT-176)) and the Exemption reason text ("Invoiced item Exemption reason text" (BT-194), "Document Level Allowance Exemption reason text" (BT-173) and "Document Level Charge or tax Exemption reason text" (BT-175)) are identical with the VAT category VAT exemption reason and specification code "VAT exemption reason and specification code" (BT-121) and VAT exemption reason text "VAT exemption reason text" (BT-120) and the VAT breakdown goods/services code "VAT breakdown goods/services code" (BT-210) is identical with the Goods/services code "Goods/services code" (BT-196), the Document level allowance goods/services code "Document level allowance goods/services code" (BT-213) or the Document level charge goods/services code "Document level charge goods/services code" (BT-214), rounded to the number of decimals as listed in the „minor unit“ column of ISO 4217 for the currency used.

ID	Beschreibung
BR-E-9	The VAT category tax amount "VAT category tax amount" (BT-117) in a VAT breakdown "VAT BREAKDOWN" (BG-23) where VAT category code equals „Exempt from VAT“ shall equal 0 (zero).
BR-E-10	A VAT Breakdown "VAT BREAKDOWN" (BG-23) with VAT Category code "VAT category code" (BT-118) „Exempt from VAT“ shall have a VAT exemption reason and specification code "VAT exemption reason text" (BT-120) or a VAT exemption reason text "VAT exemption reason and specification code" (BT-121).

4.4.4. VAT reverse charge

When VAT is not levied in an Invoice due to Reverse Charge the following data are applied 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 subject to 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 subject to 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 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 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.

ID	Beschreibung
BR-AE-1	An Invoice that contains an Invoice line "INVOICE LINE" (BG-25), a Document level allowance "DOCUMENT LEVEL ALLOWANCES" (BG-20) or a Document level charge or tax "DOCUMENT LEVEL CHARGES AND TAXES" (BG-21) where the VAT category code ("Invoiced item VAT category code" (BT-151), "Document level allowance VAT category code" (BT-95) or "VAT category code of the document level charge or tax" (BT-102)) is „Reverse charge“ shall contain in the VAT breakdown "VAT BREAKDOWN" (BG-23) one VAT category code "VAT category code" (BT-118) per exemption reason ("VAT exemption reason text" (B-

ID	Beschreibung
	T-120), "VAT exemption reason and specification code" (BT-121), "Document Level Allowance Exemption reason text" (BT-173), "Document Level Allowance VAT exemption reason and specification code" (BT-174), "Document Level Charge or tax Exemption reason text" (BT-175), "VAT exemption reason and specification code of the document Level Charge or tax" (BT-176), "Invoiced item Exemption reason text" (BT-194), "Invoiced item VAT exemption reason and specification code" (BT-195)) equal with „VAT reverse charge“.
BR-AE-2	An Invoice that contains an Invoice line "INVOICE LINE" (BG-25) where the Invoiced item VAT category code "Invoiced item VAT category code" (BT-151) is „Reverse charge“ shall contain the Seller VAT Identifier "Seller VAT Identifier" (BT-31), the Seller tax registration Identifier "Seller tax registration Identifier" (BT-32) and/or the Seller tax representative VAT Identifier "Seller tax representative VAT Identifier" (BT-63) and the Buyer VAT Identifier "Buyer VAT Identifier" (BT-48) and/or the Buyer legal registration Identifier "Buyer legal registration Identifier" (BT-47).
BR-AE-3	An Invoice that contains a Document level allowance "DOCUMENT LEVEL ALLOWANCES" (BG-20) where the Document level allowance VAT category code "Document level allowance VAT category code" (BT-95) is „Reverse charge“ shall contain the Seller VAT Identifier "Seller VAT Identifier" (BT-31), the Seller tax registration Identifier "Seller tax registration Identifier" (BT-32) and/or the Seller tax representative VAT Identifier "Seller tax representative VAT Identifier" (BT-63) and the Buyer VAT Identifier "Buyer VAT Identifier" (BT-48) and/or the Buyer legal registration Identifier "Buyer legal registration Identifier" (BT-47).
BR-AE-4	An Invoice that contains a Document level charge or tax "DOCUMENT LEVEL CHARGES AND TAXES" (BG-21) where the VAT category code of the document level charge or tax "VAT category code of the document level charge or tax" (BT-102) is „Reverse charge“ shall contain the Seller VAT Identifier "Seller VAT Identifier" (BT-31), the Seller tax registration Identifier "Seller tax registration Identifier" (BT-32) and/or the Seller tax representative VAT Identifier "Seller tax representative VAT Identifier" (BT-63) and the Buyer VAT Identifier "Buyer VAT Identifier" (BT-48) and/or the Buyer legal registration Identifier "Buyer legal registration Identifier" (BT-47).
BR-AE-5	In an Invoice line "INVOICE LINE" (BG-25) where the Invoiced item VAT category code "Invoiced item VAT category code" (BT-151) is „Reverse charge“ the Invoiced item VAT rate "Invoiced item VAT rate" (BT-152) shall be 0 (zero).
BR-AE-6	In a Document level allowance "DOCUMENT LEVEL ALLOWANCES" (BG-20) where the Document level allowance VAT category code "Document level allowance VAT category code" (BT-95) is „Reverse charge“ the Document level allowance VAT rate "Document level allowance VAT rate" (BT-96) shall be 0 (zero).
BR-AE-7	In a Document level charge or tax "DOCUMENT LEVEL CHARGES AND TAXES" (BG-21) where the VAT category code of the document level charge or tax "VAT category code of the document level charge or tax" (BT-102) is „Reverse charge“ the Document level charge VAT rate "VAT rate of the document level charge or tax" (BT-103) shall be 0 (zero).
BR-AE-8	The VAT category taxable amount "VAT category taxable amount" (BT-116) in a VAT breakdown "VAT BREAKDOWN" (BG-23) shall be equal to: the sum of Invoice line net amounts "Invoice line net amount" (BT-131)

ID	Beschreibung
	plus the sum of document level charge amounts "Document level charge or tax amount" (BT-99) minus the sum of document level allowance amounts "Document level allowance amount" (BT-92), where: the VAT category code ("Invoiced item VAT category code" (BT-151), "VAT category code of the document level charge or tax" (BT-102), "Document level allowance VAT category code" (BT-95)) is „Reverse charge“, and where applicable: the VAT exemption reason and specification code ("Invoiced item VAT exemption reason and specification code" (BT-195), "Document Level Allowance VAT exemption reason and specification code" (BT-174) and "VAT exemption reason and specification code of the document Level Charge or tax" (BT-176)) and the Exemption reason text ("Invoiced item Exemption reason text" (BT-194), "Document Level Allowance Exemption reason text" (BT-173) and "Document Level Charge or tax Exemption reason text" (BT-175)) are identical with the VAT category VAT exemption reason and specification code "VAT exemption reason and specification code" (BT-121) and VAT exemption reason text "VAT exemption reason text" (BT-120) and the VAT breakdown goods/services code "VAT breakdown goods/services code" (BT-210) is identical with the Goods/services code "Goods/services code" (BT-196), the Document level allowance goods/services code "Document level allowance goods/services code" (BT-213) or the Document level charge goods/services code "Document level charge goods/services code" (BT-214), rounded to the number of decimals as listed in the „minor unit“ column of ISO 4217 for the currency used.
BR-AE-9	The VAT category tax amount "VAT category tax amount" (BT-117) in a VAT breakdown "VAT BREAKDOWN" (BG-23) where the VAT category code "VAT category code" (BT-118) is „Reverse charge“ shall equal 0 (zero).
BR-AE-10	A VAT Breakdown "VAT BREAKDOWN" (BG-23) with VAT Category code "VAT category code" (BT-118) „Reverse charge“ shall have a VAT exemption reason and specification code "VAT exemption reason and specification code" (BT-121), meaning „Reverse charge“ or the VAT exemption reason text "VAT exemption reason text" (BT-120) „Reverse charge“ (or the equivalent standard text in another language).

4.4.5. VAT 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 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.

ID	Beschreibung
BR-IC-1	An Invoice that contains an Invoice line "INVOICE LINE" (BG-25), a Document level allowance "DOCUMENT LEVEL ALLOWANCES" (BG-20) or a Document level charge or tax "DOCUMENT LEVEL CHARGES AND TAXES" (BG-21) where the VAT category code ("Invoiced item VAT category code" (BT-151), "Document level allowance VAT category code" (BT-95) or "VAT category code of the document level charge or tax" (BT-102)) is „Intra-community supply“ shall contain in the VAT breakdown "VAT BREAKDOWN" (BG-23) one VAT category code "VAT category code" (BT-118) per exemption reason ("VAT exemption reason text" (BT-120), "VAT exemption reason and specification code" (BT-121), "Document Level Allowance Exemption reason text" (BT-173), "Document Level Allowance VAT exemption reason and specification code" (BT-174), "Document Level Charge or tax Exemption reason text" (BT-175), "VAT exemption reason and specification code of the document Level Charge or tax" (BT-176), "Invoiced item Exemption reason text" (BT-194), "Invoiced item VAT exemption reason and specification code" (BT-195)) and per Goods/services code ("Goods/services code" (BT-196), "Document level allowance goods/services code" (BT-213), "Document level charge goods/services code" (BT-214)), if used, equal with „Intra-community supply“.
BR-IC-2	An Invoice that contains an Invoice line "INVOICE LINE" (BG-25) where the Invoiced item VAT category code "Invoiced item VAT category code" (BT-151) is „Intra-community supply“ shall contain the Seller VAT Identifier "Seller VAT Identifier" (BT-31) or the Seller tax representative VAT Identifier "Seller tax representative" (BT-32).

ID	Beschreibung
	tative VAT Identifier" (BT-63) and the Buyer VAT Identifier "Buyer VAT Identifier" (BT-48).
BR-IC-3	An Invoice that contains a Document level allowance "DOCUMENT LEVEL ALLOWANCES" (BG-20) where the Document level allowance VAT category code "Document level allowance VAT category code" (BT-95) is „Intra-community supply“ shall contain the Seller VAT Identifier "Seller VAT Identifier" (BT-31) or the Seller tax representative VAT Identifier "Seller tax representative VAT Identifier" (BT-63) and the Buyer VAT Identifier "Buyer VAT Identifier" (BT-48).
BR-IC-4	An Invoice that contains a Document level charge or tax "DOCUMENT LEVEL CHARGES AND TAXES" (BG-21) where the VAT category code of the document level charge or tax "VAT category code of the document level charge or tax" (BT-102) is „Intra-community supply“ shall contain the Seller VAT Identifier "Seller VAT Identifier" (BT-31) or the Seller tax representative VAT Identifier "Seller tax representative VAT Identifier" (BT-63) and the Buyer VAT Identifier "Buyer VAT Identifier" (BT-48).
BR-IC-5	In an Invoice line "INVOICE LINE" (BG-25) where the Invoiced item VAT category code "Invoiced item VAT category code" (BT-151) is „Intra-community supply“ the Invoiced item VAT rate "Invoiced item VAT rate" (BT-152) shall be 0 (zero).
BR-IC-6	In a Document level allowance "DOCUMENT LEVEL ALLOWANCES" (BG-20) where the Document level allowance VAT category code "Document level allowance VAT category code" (BT-95) is „Intra-community supply“ the Document level allowance VAT rate "Document level allowance VAT rate" (BT-96) shall be 0 (zero).
BR-IC-7	In a Document level charge or tax "DOCUMENT LEVEL CHARGES AND TAXES" (BG-21) where the VAT category code of the document level charge or tax "VAT category code of the document level charge or tax" (BT-102) is „Intra-community supply“ the Document level charge VAT rate "VAT rate of the document level charge or tax" (BT-103) shall be 0 (zero).
BR-IC-8	The VAT category taxable amount "VAT category taxable amount" (BT-116) in a VAT breakdown "VAT BREAKDOWN" (BG-23) shall be equal to: the sum of Invoice line net amounts "Invoice line net amount" (BT-131) plus the sum of document level charge amounts "Document level charge or tax amount" (BT-99) minus the sum of document level allowance amounts "Document level allowance amount" (BT-92), where: the VAT category code ("Invoiced item VAT category code" (BT-151), "VAT category code of the document level charge or tax" (BT-102), "Document level allowance VAT category code" (BT-95)) is „Intra-community supply“, and where applicable: the VAT exemption reason and specification code ("Invoiced item VAT exemption reason and specification code" (BT-195), "Document Level Allowance VAT exemption reason and specification code" (BT-174) and "VAT exemption reason and specification code of the document Level Charge or tax" (BT-176)) and the Exemption reason text ("Invoiced item Exemption reason text" (BT-194), "Docu-

ID	Beschreibung
	ment Level Allowance Exemption reason text" (BT-173) and "Document Level Charge or tax Exemption reason text" (BT-175)) are identical with the VAT category VAT exemption reason and specification code "VAT exemption reason and specification code" (BT-121) and VAT exemption reason text "VAT exemption reason text" (BT-120) and the VAT breakdown goods/services code "VAT breakdown goods/services code" (BT-210) is identical with the Goods/services indicator code "Goods/services code" (BT-196), the Document level allowance goods/services code "Document level allowance goods/services code" (BT-213) or the Document level charge goods/services code "Document level charge goods/services code" (BT-214), rounded to the number of decimals as listed in the „minor unit“ column of ISO 4217 for the currency used.
BR-IC-9	The VAT category tax amount "VAT category tax amount" (BT-117) in a VAT breakdown "VAT BREAKDOWN" (BG-23) where the VAT category code "VAT category code" (BT-118) is „Intra-community supply“ shall be 0 (zero).
BR-IC-10	A VAT Breakdown "VAT BREAKDOWN" (BG-23) with the VAT Category code "VAT category code" (BT-118) „Intra-community supply“ shall have a VAT exemption reason and specification code "VAT exemption reason and specification code" (BT-121), meaning „Intra-community supply“ or the VAT exemption reason text "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 "VAT BREAKDOWN" (BG-23) where the VAT category code "VAT category code" (BT-118) is „Intra-community supply“ the Actual delivery date "Actual delivery date" (BT-72) or the Invoicing period "INVOICING PERIOD" (BG-14) shall not be blank.
BR-IC-12	In an Invoice with a VAT breakdown "VAT BREAKDOWN" (BG-23) where the VAT category code "VAT category code" (BT-118) is „Intra-community supply“ the Deliver to country code "Deliver to country code" (BT-80) or "Invoice line deliver to country code" (BT-209) shall not be blank.

4.4.6. VAT exports

When VAT is not levied in an Invoice due to exports out of EU the following information is included in the Invoice.

An issuer of an Invoice is required to indicate when an Invoice line is export outside of EU. In the Invoice this is done by using the VAT tax category for Exports from code list subset of UN/TDID 5305 in the relevant Invoice line.

The following information shall be given at document level:

- the VAT Identifier of the Seller;
- the text "Exports outside the EU" is given for the 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 Exports;
- the VAT tax rate for the line is given as 0 (zero);

- the text "Exports outside the EU" in the Invoice line Exemption reason text (or the equivalent standard text in other languages).

It is the responsibility of the Seller to Invoice as exports 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.

ID	Beschreibung
BR-G-1	An Invoice that contains an Invoice line "INVOICE LINE" (BG-25), a Document level allowance "DOCUMENT LEVEL ALLOWANCES" (BG-20) or a Document level charge or tax "DOCUMENT LEVEL CHARGES AND TAXES" (BG-21) where the VAT category code ("Invoiced item VAT category code" (BT-151), "Document level allowance VAT category code" (BT-95) or "VAT category code of the document level charge or tax" (BT-102)) is „Export outside the EU“ shall contain in the VAT breakdown "VAT BREAKDOWN" (BG-23) one VAT category code "VAT category code" (BT-118) per exemption reason ("VAT exemption reason text" (BT-120), "VAT exemption reason and specification code" (BT-121), "Document Level Allowance Exemption reason text" (BT-173), "Document Level Allowance VAT exemption reason and specification code" (BT-174), "Document Level Charge or tax Exemption reason text" (BT-175), "VAT exemption reason and specification code of the document Level Charge or tax" (BT-176), "Invoiced item Exemption reason text" (BT-194), "Invoiced item VAT exemption reason and specification code" (BT-195)) equal with „Export outside the EU“.
BR-G-2	An Invoice that contains an Invoice line "INVOICE LINE" (BG-25) where the Invoiced item VAT category code "Invoiced item VAT category code" (BT-151) is „Export outside the EU“ shall contain the Seller VAT Identifier "Seller VAT Identifier" (BT-31) or the Seller tax representative VAT Identifier "Seller tax representative VAT Identifier" (BT-63).
BR-G-3	An Invoice that contains a Document level allowance "DOCUMENT LEVEL ALLOWANCES" (BG-20) where the Document level allowance VAT category code "Document level allowance VAT category code" (BT-95) is „Export outside the EU“ shall contain the Seller VAT Identifier "Seller VAT Identifier" (BT-31) or the Seller tax representative VAT Identifier "Seller tax representative VAT Identifier" (BT-63).
BR-G-4	An Invoice that contains a Document level charge or tax "DOCUMENT LEVEL CHARGES AND TAXES" (BG-21) where the VAT category code of the document level charge or tax "VAT category code of the document level charge or tax" (BT-102) is „Export outside the EU“ shall contain the Seller VAT Identifier "Seller VAT Identifier" (BT-31) or the Seller tax representative VAT Identifier "Seller tax representative VAT Identifier" (BT-63).
BR-G-5	In an Invoice line "INVOICE LINE" (BG-25) where the Invoiced item VAT category code "Invoiced item VAT category code" (BT-151) is „Export outside the EU“ the Invoiced item VAT rate "Invoiced item VAT rate" (BT-152) shall be 0 (zero).
BR-G-6	In a Document level allowance "DOCUMENT LEVEL ALLOWANCES" (BG-20) where the Document level allowance VAT category code "Document level allowance VAT category code" (BT-95) is „Export outside the EU“ the Document level allowance VAT rate "Document level allowance VAT rate" (BT-96) shall be 0 (zero).
BR-G-7	In a Document level charge or tax "DOCUMENT LEVEL CHARGES AND TAXES" (BG-21) where the VAT category code of the document level charge or tax "VAT category code of the document level charge or tax" (BT-102) is „Export

ID	Beschreibung
	outside the EU" the Document level charge VAT rate "VAT rate of the document level charge or tax" (BT-103) shall be 0 (zero).
BR-G-8	The VAT category taxable amount "VAT category taxable amount" (BT-116) in a VAT breakdown "VAT BREAKDOWN" (BG-23) shall be equal to: the sum of Invoice line net amounts "Invoice line net amount" (BT-131) plus the sum of document level charge amounts "Document level charge or tax amount" (BT-99) minus the sum of document level allowance amounts "Document level allowance amount" (BT-92), where: the VAT category code ("Invoiced item VAT category code" (BT-151), "VAT category code of the document level charge or tax" (BT-102), "Document level allowance VAT category code" (BT-95)) is „Export outside the EU“, and where applicable: the VAT exemption reason and specification code ("Invoiced item VAT exemption reason and specification code" (BT-195), "Document Level Allowance VAT exemption reason and specification code" (BT-174) and "VAT exemption reason and specification code of the document Level Charge or tax" (BT-176)) and the Exemption reason text ("Invoiced item Exemption reason text" (BT-194), "Document Level Allowance Exemption reason text" (BT-173) and "Document Level Charge or tax Exemption reason text" (BT-175)) are identical with the VAT category VAT exemption reason and specification code "VAT exemption reason and specification code" (BT-121) and VAT exemption reason text "VAT exemption reason text" (BT-120) and the VAT breakdown goods/services code "VAT breakdown goods/services code" (BT-210) is identical with the Goods/services indicator code "Goods/services code" (BT-196), the Document level allowance goods/services code "Document level allowance goods/services code" (BT-213) or the Document level charge goods/services code "Document level charge goods/services code" (BT-214), rounded to the number of decimals as listed in the „minor unit“ column of ISO 4217 for the currency used.
BR-G-9	The VAT category tax amount "VAT category tax amount" (BT-117) in a VAT breakdown "VAT BREAKDOWN" (BG-23) where the VAT category code "VAT category code" (BT-118) is „Export outside the EU“ shall be 0 (zero).
BR-G-10	A VAT Breakdown "VAT BREAKDOWN" (BG-23) with the VAT Category code "VAT category code" (BT-118) „Export outside the EU“ shall have a VAT exemption reason and specification code "VAT exemption reason and specification code" (BT-121), meaning „Export outside the EU“ or the VAT exemption reason text "VAT exemption reason text" (BT-120) „Export outside the EU“ (or the equivalent standard text in another language).

4.4.7. Not subject to VAT

An invoice may be issued for goods or services out of scope of VAT. Sometimes combined with invoicing goods or services in scope of VAT.

The following information is given at the document level:

- the VAT Identifier of the Seller (in some situations);
- the VAT Identifier of the Buyer (in some situations);
- the text "Not subject to VAT" is given for the 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 Not subject to VAT;
- the Invoiced item VAT rate for the line is given as 0 (zero);
- the text "Not subject to VAT" is given for the invoiced item Exemption reason text (or the equivalent standard text in other languages).

ID	Beschreibung
BR-O-1	An Invoice that contains an Invoice line "INVOICE LINE" (BG-25), a Document level allowance "DOCUMENT LEVEL ALLOWANCES" (BG-20) or a Document level charge or tax "DOCUMENT LEVEL CHARGES AND TAXES" (BG-21) where the VAT category code ("Invoiced item VAT category code" (BT-151), "Document level allowance VAT category code" (BT-95) or "VAT category code of the document level charge or tax" (BT-102)) is „Not subject to VAT“ shall contain one VAT breakdown group "VAT BREAKDOWN" (BG-23) with the VAT category code "VAT category code" (BT-118) equal to „Export outside the EU“: one per exemption reason ("VAT exemption reason text" (BT-120), "VAT exemption reason and specification code" (BT-121), "Document Level Allowance Exemption reason text" (BT-173), "Document Level Allowance VAT exemption reason and specification code" (BT-174), "Document Level Charge or tax Exemption reason text" (BT-175), "VAT exemption reason and specification code of the document Level Charge or tax" (BT-176), "Invoiced item Exemption reason text" (BT-194), "Invoiced item VAT exemption reason and specification code" (BT-195)).
BR-O-5	An Invoice line "INVOICE LINE" (BG-25) where the VAT category code "Invoiced item VAT category code" (BT-151) is „Not subject to VAT“ shall not contain an Invoiced item VAT rate "Invoiced item VAT rate" (BT-152).
BR-O-6	A Document level allowance "DOCUMENT LEVEL ALLOWANCES" (BG-20) where VAT category code "Document level allowance VAT category code" (BT-95) is „Not subject to VAT“ entspricht, shall not contain a Document level allowance VAT rate "Document level allowance VAT rate" (BT-96).
BR-O-7	A Document level charge or tax "DOCUMENT LEVEL CHARGES AND TAXES" (BG-21) where the VAT category code "VAT category code of the document level charge or tax" (BT-102) is „Not subject to VAT“ shall not contain a Document level charge VAT rate "VAT rate of the document level charge or tax" (BT-103).
BR-O-8	The VAT category taxable amount "VAT category taxable amount" (BT-116) in a VAT breakdown "VAT BREAKDOWN" (BG-23) shall be equal to: the sum of Invoice line net amounts "Invoice line net amount" (BT-131)

ID	Beschreibung
	plus the sum of document level charge amounts "Document level charge or tax amount" (BT-99) minus the sum of document level allowance amounts "Document level allowance amount" (BT-92), where: the VAT category code ("Invoiced item VAT category code" (BT-151), "VAT category code of the document level charge or tax" (BT-102), "Document level allowance VAT category code" (BT-95)) is „Not subject to VAT“, and where applicable: the VAT exemption reason and specification code ("Invoiced item VAT exemption reason and specification code" (BT-195), "Document Level Allowance VAT exemption reason and specification code" (BT-174) and "VAT exemption reason and specification code of the document Level Charge or tax" (BT-176)) and the Exemption reason text ("Invoiced item Exemption reason text" (BT-194), "Document Level Allowance Exemption reason text" (BT-173) and "Document Level Charge or tax Exemption reason text" (BT-175)) are identical with the VAT category VAT exemption reason and specification code "VAT exemption reason and specification code" (BT-121) and VAT exemption reason text "VAT exemption reason text" (BT-120) and the VAT breakdown goods/services code "VAT breakdown goods/services code" (BT-210) is identical with the Goods/services indicator code "Goods/services code" (BT-196), the Document level allowance goods/services code "Document level allowance goods/services code" (BT-213) or the Document level charge goods/services code "Document level charge goods/services code" (BT-214), rounded to the number of decimals as listed in the „minor unit“ column of ISO 4217 for the currency used.
BR-O-9	he VAT category tax amount "VAT category tax amount" (BT-117) in a VAT breakdown "VAT BREAKDOWN" (BG-23) where the VAT category code "VAT category code" (BT-118) is „Not subject to VAT“ shall be 0 (zero).
BR-O-10	A VAT Breakdown "VAT BREAKDOWN" (BG-23) with VAT Category code "VAT category code" (BT-118) „Not subject to VAT“ shall have a VAT exemption reason and specification code "VAT exemption reason and specification code" (BT-121), meaning „Not subject to VAT“ or a VAT exemption reason text "VAT exemption reason text" (BT-120) „Not subject to VAT“ (or the equivalent standard text in another language).

4.4.8. National VAT schemes and margin schemes

In margin schemes the taxable amount is not equal to the line net amount. In some national schemes ("N") (e.g. for used car parts) the same applies. The following margin schemes have been defined in the VAT directive [2]:

- D Value added tax (VAT) margin scheme - travel agents
- F Value added tax (VAT) margin scheme - second-hand goods
- I Value added tax (VAT) margin scheme - works of art

- J Value added tax (VAT) margin scheme - collector's items and antiques

A specification of the applicable scheme can be given in the VAT exemption and specification reason (BT-120 and BT-121).

ID	Beschreibung
BR-N-2	An Invoice that contains an Invoice line "INVOICE LINE" (BG-25) where the Invoiced item VAT category code "Invoiced item VAT category code" (BT-151) is „N“, „D“, „F“, „I“ or „J“ shall contain the Seller VAT Identifier "Seller VAT Identifier" (BT-31), the Seller tax registration Identifier "Seller tax registration Identifier" (BT-32) and/or the Seller tax representative VAT Identifier "Seller tax representative VAT Identifier" (BT-63).
BR-N-3	An Invoice that contains a Document level allowance "DOCUMENT LEVEL ALLOWANCES" (BG-20) where the Document level allowance VAT category code "Document level allowance VAT category code" (BT-95) is „N“, „D“, „F“, „I“ or „J“ shall contain the Seller VAT Identifier "Seller VAT Identifier" (BT-31), the Seller tax registration Identifier "Seller tax registration Identifier" (BT-32) and/or the Seller tax representative VAT Identifier "Seller tax representative VAT Identifier" (BT-63).
BR-N-4	An Invoice that contains a Document level charge or tax "DOCUMENT LEVEL CHARGES AND TAXES" (BG-21) where the VAT category code of the document level charge or tax "VAT category code of the document level charge or tax" (BT-102) is „N“, „D“, „F“, „I“ or „J“ shall contain the Seller VAT Identifier "Seller VAT Identifier" (BT-31), the Seller tax registration Identifier "Seller tax registration Identifier" (BT-32) and/or the Seller tax representative VAT Identifier "Seller tax representative VAT Identifier" (BT-63).

4.4.9. Canary Islands tax

In some European regions, taxes are applicable that are equivalent to VAT and need much the same processing. These taxes are in effect in the Canary Islands (IGIC) and in Ceuta and Melilla (IPSI). The following rules apply.

ID	Beschreibung
BR-IG-1	An Invoice that contains an Invoice line "INVOICE LINE" (BG-25), a Document level allowance "DOCUMENT LEVEL ALLOWANCES" (BG-20) or a Document level charge or tax "DOCUMENT LEVEL CHARGES AND TAXES" (BG-21) where the VAT category code ("Invoiced item VAT category code" (BT-151), "Document level allowance VAT category code" (BT-95) or "VAT category code of the document level charge or tax" (BT-102)) is „IGIC“ shall contain in the VAT breakdown "VAT BREAKDOWN" (BG-23) at least one VAT category code "VAT category code" (BT-118) equal with „IGIC“.
BR-IG-2	An Invoice that contains an Invoice line "INVOICE LINE" (BG-25) where the Invoiced item VAT category code "Invoiced item VAT category code" (BT-151) is „IGIC“ shall contain the Seller VAT Identifier "Seller VAT Identifier" (BT-31), the Seller tax registration Identifier "Seller tax registration Identifier" (BT-32) and/or the Seller tax representative VAT Identifier "Seller tax representative VAT Identifier" (BT-63).
BR-IG-3	An Invoice that contains a Document level allowance "DOCUMENT LEVEL ALLOWANCES" (BG-20) where the Document level allowance VAT category code "Document level allowance VAT category code" (BT-95) is „IGIC“ shall contain the Seller VAT Identifier "Seller VAT Identifier" (BT-31), the Seller tax regis-

ID	Beschreibung
	tration Identifier "Seller tax registration Identifier" (BT-32) and/or the Seller tax representative VAT Identifier "Seller tax representative VAT Identifier" (BT-63).
BR-IG-4	An Invoice that contains a Document level charge or tax "DOCUMENT LEVEL CHARGES AND TAXES" (BG-21) where the VAT category code of the document level charge or tax "VAT category code of the document level charge or tax" (BT-102) is „IGIC“ shall contain the Seller VAT Identifier "Seller VAT Identifier" (BT-31), the Seller tax registration Identifier "Seller tax registration Identifier" (BT-32) and/or the Seller tax representative VAT Identifier "Seller tax representative VAT Identifier" (BT-63).
BR-IG-5	In an Invoice line "INVOICE LINE" (BG-25) where the Invoiced item VAT category code "Invoiced item VAT category code" (BT-151) is „IGIC“ the invoiced item VAT rate "Invoiced item VAT rate" (BT-152) shall be 0 (zero) or greater than zero.
BR-IG-6	In a Document level allowance "DOCUMENT LEVEL ALLOWANCES" (BG-20) where the Document level allowance VAT category code "Document level allowance VAT category code" (BT-95) is „IGIC“ the Document level allowance VAT rate "Document level allowance VAT rate" (BT-96) shall be 0 (zero) or greater than zero.
BR-IG-7	In a Document level charge or tax "DOCUMENT LEVEL CHARGES AND TAXES" (BG-21) where the VAT category code of the document level charge or tax "VAT category code of the document level charge or tax" (BT-102) is „IGIC“ the Document level charge VAT rate "VAT rate of the document level charge or tax" (BT-103) shall be 0 (zero) or greater than zero.
BR-IG-8	The VAT category taxable amount "VAT category taxable amount" (BT-116) in a VAT breakdown "VAT BREAKDOWN" (BG-23) shall be equal to: the sum of Invoice line net amounts "Invoice line net amount" (BT-131) plus the sum of document level charge amounts "Document level charge or tax amount" (BT-99) minus the sum of document level allowance amounts "Document level allowance amount" (BT-92), where: the VAT category code ("Invoiced item VAT category code" (BT-151), "VAT category code of the document level charge or tax" (BT-102), "Document level allowance VAT category code" (BT-95)) is „IGIC“, and where applicable: the VAT exemption reason and specification code ("Invoiced item VAT exemption reason and specification code" (BT-195), "Document Level Allowance VAT exemption reason and specification code" (BT-174) and "VAT exemption reason and specification code of the document Level Charge or tax" (BT-176)) and the Exemption reason text ("Invoiced item Exemption reason text" (BT-194), "Document Level Allowance Exemption reason text" (BT-173) and "Document Level Charge or tax Exemption reason text" (BT-175)) are identical with the VAT category VAT exemption reason and specification code "VAT exemption reason and specification code" (BT-121) and VAT exemption reason text "VAT exemption reason text" (BT-120)

ID	Beschreibung
	and the VAT breakdown goods/services code "VAT breakdown goods/services code" (BT-210) is identical with the Goods/services indicator code "Goods/services code" (BT-196), the Document level allowance goods/services code "Document level allowance goods/services code" (BT-213) or the Document level charge goods/services code "Document level charge goods/services code" (BT-214), rounded to the number of decimals as listed in the „minor unit“ column of ISO 4217 for the currency used.
BR-IG-9	The VAT category tax amount "VAT category tax amount" (BT-117) in a VAT breakdown "VAT BREAKDOWN" (BG-23) where VAT category code "VAT category code" (BT-118) is „IGIC“ shall be equal to the VAT category taxable amount "VAT category taxable amount" (BT-116) multiplied by the VAT category rate "VAT category rate" (BT-119) with a tolerance of $\min(\max(0,001 \cdot \text{VAT category tax amount}, 0,01), 1)$.

4.4.10. Ceuta and Melilla tax

In some European regions, taxes are applicable that are equivalent to VAT and need much the same processing. These taxes are in effect in the Canary Islands (IGIC) and in Ceuta and Melilla (IPSI). The following rules apply.

ID	Beschreibung
BR-IP-1	An Invoice that contains an Invoice line "INVOICE LINE" (BG-25), a Document level allowance "DOCUMENT LEVEL ALLOWANCES" (BG-20) or a Document level charge or tax "DOCUMENT LEVEL CHARGES AND TAXES" (BG-21) where the VAT category code ("Invoiced item VAT category code" (BT-151), "Document level allowance VAT category code" (BT-95) or "VAT category code of the document level charge or tax" (BT-102)) is „IPSI“ shall contain in the VAT breakdown "VAT BREAKDOWN" (BG-23) at least one VAT category code "VAT category code" (BT-118) equal with „IPSI“.
BR-IP-2	An Invoice that contains an Invoice line "INVOICE LINE" (BG-25) where the Invoiced item VAT category code "Invoiced item VAT category code" (BT-151) is „IPSI“ shall contain the Seller VAT Identifier "Seller VAT Identifier" (BT-31), the Seller tax registration Identifier "Seller tax registration Identifier" (BT-32) and/or the Seller tax representative VAT Identifier "Seller tax representative VAT Identifier" (BT-63).
BR-IP-3	An Invoice that contains a Document level allowance "DOCUMENT LEVEL ALLOWANCES" (BG-20) where the Document level allowance VAT category code "Document level allowance VAT category code" (BT-95) is „IPSI“ shall contain the Seller VAT Identifier "Seller VAT Identifier" (BT-31), the Seller tax registration Identifier "Seller tax registration Identifier" (BT-32) and/or the Seller tax representative VAT Identifier "Seller tax representative VAT Identifier" (BT-63).
BR-IP-4	An Invoice that contains a Document level charge or tax "DOCUMENT LEVEL CHARGES AND TAXES" (BG-21) where the VAT category code of the document level charge or tax "VAT category code of the document level charge or tax" (BT-102) is „IPSI“ shall contain the Seller VAT Identifier "Seller VAT Identifier" (BT-31), the Seller tax registration Identifier "Seller tax registration Identifier" (BT-32) and/or the Seller tax representative VAT Identifier "Seller tax representative VAT Identifier" (BT-63).

ID	Beschreibung
BR-IP-5	In an Invoice line "INVOICE LINE" (BG-25) where the Invoiced item VAT category code "Invoiced item VAT category code" (BT-151) is „IPSI“ the Invoiced item VAT rate "Invoiced item VAT rate" (BT-152) shall be 0 (zero) or greater than zero.
BR-IP-6	In a Document level allowance "DOCUMENT LEVEL ALLOWANCES" (BG-20) where the Document level allowance VAT category code "Document level allowance VAT category code" (BT-95) is „IPSI“ the Document level allowance VAT rate "Document level allowance VAT rate" (BT-96) shall be 0 (zero) or greater than zero.
BR-IP-7	In a Document level charge or tax "DOCUMENT LEVEL CHARGES AND TAXES" (BG-21) where the VAT category code of the document level charge or tax "VAT category code of the document level charge or tax" (BT-102) is „IPSI“ the Document level charge VAT rate "VAT rate of the document level charge or tax" (BT-103) shall be 0 (zero) or greater than zero.
BR-IP-8	The VAT category taxable amount "VAT category taxable amount" (BT-116) in a VAT breakdown "VAT BREAKDOWN" (BG-23) shall be equal to: the sum of Invoice line net amounts "Invoice line net amount" (BT-131) plus the sum of document level charge amounts "Document level charge or tax amount" (BT-99) minus the sum of document level allowance amounts "Document level allowance amount" (BT-92), where: the VAT category code ("Invoiced item VAT category code" (BT-151), "VAT category code of the document level charge or tax" (BT-102), "Document level allowance VAT category code" (BT-95)) is „IPSI“, and where applicable: the VAT exemption reason and specification code ("Invoiced item VAT exemption reason and specification code" (BT-195), "Document Level Allowance VAT exemption reason and specification code" (BT-174) and "VAT exemption reason and specification code of the document Level Charge or tax" (BT-176)) and the Exemption reason text ("Invoiced item Exemption reason text" (BT-194), "Document Level Allowance Exemption reason text" (BT-173) and "Document Level Charge or tax Exemption reason text" (BT-175)) are identical with the VAT category VAT exemption reason and specification code "VAT exemption reason and specification code" (BT-121) and VAT exemption reason text "VAT exemption reason text" (BT-120) and the VAT breakdown goods/services code "VAT breakdown goods/services code" (BT-210) is identical with the Goods/services indicator code "Goods/services code" (BT-196), the Document level allowance goods/services code "Document level allowance goods/services code" (BT-213) or the Document level charge goods/services code "Document level charge goods/services code" (BT-214), rounded to the number of decimals as listed in the „minor unit“ column of ISO 4217 for the currency used.
BR-IP-9	The VAT category tax amount "VAT category tax amount" (BT-117) in a VAT breakdown "VAT BREAKDOWN" (BG-23) where VAT category code "VAT cate-

ID	Beschreibung
	gory code" (BT-118) is „IPSI“ shall be equal to the VAT category taxable amount "VAT category taxable amount" (BT-116) multiplied by the VAT category rate "VAT category rate" (BT-119) with a tolerance of min(max(0,001* VAT category tax amount, 0,01), 1).

4.5. Ergänzende nationale Geschäftsregeln

4.5.1. CIUS XRechnung Regeln

Nachfolgend sind Regeln spezifiziert, die im gesamten Geltungsbereich der EN 16931 auf die Rechnung als Ganzes anzuwenden sind, sofern die CIUS XRechnung genutzt wird. Sie zeigen kontextabhängig, welche Gruppen und Elemente die Rechnung enthalten muss.

ID	Beschreibung	Ziel / Kontext	Informations- element
BR-DE-1	Eine Rechnung (INVOICE) muss Angaben zu "PAYMENT INSTRUCTIONS" (BG-16) enthalten, wenn der "Invoice type code" (BT-3) als "Invoice" interpretiert wird. Hinweis: Die Interpretation eines "Invoice type code" (BT-3) als "Invoice" oder "Creditnote" ist der Codeliste UNTDID 1001 zu entnehmen.		BG-16
BR-DE-2	Die Gruppe "SELLER CONTACT" (BG-6) muss übermittelt werden.		BG-6
BR-DE-3	Das Element "Seller city" (BT-37) muss übermittelt werden.		BT-37
BR-DE-4	Das Element "Seller post code" (BT-38) muss übermittelt werden.		BT-38
BR-DE-5	Das Element "Seller contact point" (BT-41) muss übermittelt werden.		BT-41
BR-DE-6	Das Element "Seller contact telephone number" (BT-42) muss übermittelt werden.		BT-42
BR-DE-7	Das Element "Seller contact email address" (BT-43) muss übermittelt werden.		BT-43
BR-DE-8	Das Element "Buyer city" (BT-52) muss übermittelt werden.		BT-52
BR-DE-9	Das Element "Buyer post code" (BT-53) muss übermittelt werden.		BT-53
BR-DE-10	Das Element "Deliver to city" (BT-77) muss übermittelt werden, wenn die Gruppe "DELIVER TO ADDRESS" (BG-15) übermittelt wird.		BT-77
BR-DE-11	Das Element "Deliver to post code" (BT-78) muss übermittelt werden, wenn die Gruppe "DELIVER TO ADDRESS" (BG-15) übermittelt wird.		BT-78

ID	Beschreibung	Ziel / Kontext	Informationsselement
BR-DE-15	Das Element "Buyer reference" (BT-10) muss mindestens einmal übermittelt werden.		BT-10
BR-DE-19	"Payment account Identifier" (BT-84) soll eine korrekte IBAN enthalten, wenn in "Payment means type code" (BT-81) mit dem Code 58 SEPA als Zahlungsmittel gefordert wird.		BT-84
BR-DE-20	"Debited account Identifier" (BT-91) soll eine korrekte IBAN enthalten, wenn in "Payment means type code" (BT-81) mit dem Code 59 SEPA als Zahlungsmittel gefordert wird.		BT-91
BR-DE-21	Das Element "Specification Identifier" (BT-24) soll syntaktisch der Kennung des Standards XRechnung entsprechen.		BT-24
BR-DE-22	Die in einer eingereichten Rechnung angehängten Dokumente in "ADDITIONAL SUPPORTING DOCUMENTS" (BG-24) müssen im Element "Attached document" (BT-125) einen eindeutigen Dateinamen haben (nicht case-sensitiv).		BT-125
BR-DE-26	Wenn im Element "Invoice type code" (BT-3) der Code 384 (Corrected invoice) übergeben wird, muss entweder "PRECEDING INVOICE REFERENCE" (BG-3) oder "LINE-LEVEL PRECEDING INVOICE REFERENCE" (BG-39) mind. einmal vorhanden sein.		BG-3 BG-39
BR-DE-27	Mit dem Element "Seller contact telephone number" (BT-42) soll eine gültige Telefonnummer übermittelt werden. Eine gültige Telefonnummer soll mindestens drei Ziffern enthalten.		BT-42
BR-DE-28	Mit dem Element "Seller contact email address" (BT-43) soll eine gültige E-Mail-Adresse übermittelt werden. Hinweis: Technische Details zur Umsetzung sind in der XRechnung Schematron Regel BR-DE-28 zu finden.		BT-43
BR-DE-29	Das Element "Mandate reference Identifier" (BT-89) muss übermittelt werden, wenn die Gruppe "DIRECT DEBIT" (BG-19) übermittelt wird.		BT-89
BR-DE-30	Das Element "Bank assigned creditor Identifier" (BT-90) muss übermittelt werden, wenn die Gruppe "DIRECT DEBIT" (BG-19) übermittelt wird.		BT-90
BR-DE-31	Das Element "Debited account Identifier" (BT-91) muss übermittelt werden, wenn die Gruppe "DIRECT DEBIT" (BG-19) übermittelt wird.		BT-91

ID	Beschreibung	Ziel / Kontext	Informationsselement
BR-DE-32	Wenn "Buyer reference" (BT-10) mehr als einmal vorhanden ist, darf nur eine Leitweg-ID übermittelt werden.		BT-10
BR-DE-33	Mit dem Element "Buyer contact telephone number" (BT-57) soll eine gültige Telefonnummer übermittelt werden. Eine gültige Telefonnummer soll mindestens drei Ziffern enthalten.		BT-57
BR-DE-34	Mit dem Element "Buyer contact email address" (BT-58) soll eine gültige E-Mail-Adresse übermittelt werden. Hinweis: Technische Details zur Umsetzung sind in der XRechnung Schematron Regel BR-DE-34 zu finden.		BT-58
BR-DE-35	Eine Rechnung muss eine Angabe zum Leistungs- oder Lieferdatum/-zeitraum enthalten, entweder auf Dokumenten- oder Zeilenebene. Diese Regel gilt nicht für die folgenden "Invoice type code" (BT-3): 325 Proforma invoice, 384 Corrected Invoice, 386 Prepayment invoice.		BT-72 BG-14 BG-26
BR-DE-36	Das Element "Business process type" (BT-23) muss übermittelt werden.		BT-23
BR-DE-37	Das Element "Seller electronic address" (BT-34) muss übermittelt werden.		BT-34
BR-DE-38	Das Element "Buyer electronic address" (BT-49) muss übermittelt werden.		BT-49

4.5.2. Besondere nationale Steuerregelungen

Folgende Regeln sind für den Umgang mit spezifisch deutschen Regularien zu beachten, für deren Umsatzsteuermerkmal der Code **N** verwendet wird.

ID	Beschreibung
BR-DE-N-1	Hier folgen Regeln zur Altteilststeuer.

Anhang A. Codelisten

Die folgende Tabelle gibt alle im Standard XRechnung referenzierten Codelisten wieder. Da die Codelisten in der Regel durch andere Stellen als die KoSIT betrieben werden, über eigene Releasezyklen verfügen und daher auch zwischen den Releases von XRechnung aktualisiert werden können, sind die Hinweise zu den Versionen und Versionskennungen in dieser Tabelle rein informativ.

Name	Beschreibung	Version	XRepository Versionskennung und Link	Informationselement
ISO 3166-1	Country codes (compatible with ISO 3166-1)	latest version	https://ec.europa.eu/digital-building-blocks/sites/spaces/DIGITAL/pages/467108974/Registry+of+supporting+artefacts+to+implement+EN16931#RegistryofsupportingartefactstoimplementEN16931-Codelists	BT-31 BT-40 BT-48 BT-55 BT-63 BT-69 BT-80 BT-209 BT-159
ISO 4217	Currency codes (compatible with ISO 4217)	latest version	https://ec.europa.eu/digital-building-blocks/sites/spaces/DIGITAL/pages/467108974/Registry+of+supporting+artefacts+to+implement+EN16931#RegistryofsupportingartefactstoimplementEN16931-Codelists	BT-5 BT-6 BT-184
UNTDID 1001	Document name code	d24a	https://service.unece.org/trade/untdid/d24a/tred/tred1001.htm	BT-3 BT-202 BT-219
UNTDID 1153	Reference code qualifier	d24a	https://service.unece.org/trade/untdid/d24a/tred/tred1153.htm	BT-10 BT-18 BT-128
UNTDID 2005	Date or time or period function code qualifier	d24a	https://service.unece.org/trade/untdid/d24a/tred/tred2005.htm	BT-8
UNTDID 4451	Text subject code qualifier	d24a	https://service.unece.org/trade/untdid/d24a/tred/tred4451.htm	BT-21
UNTDID 4461	Payment means code	d24a	https://service.unece.org/trade/untdid/d24a/tred/tred4461.htm	BT-81
UNTDID 5189	Allowance or charge identification code	d24a	https://service.unece.org/trade/untdid/d24a/tred/tred5189.htm	BT-98 BT-140
UNTDID 5305	Duty or tax or fee category code	d24a	https://service.unece.org/trade/untdid/d24a/tred/tred5305.htm	BT-95 BT-102 BT-118

Name	Beschreibung	Version	XRepository Versionskennung und Link	Informationselement
				BT-151
UNTDID 7143	Item type identification code	d24a	https://service.unece.org/trade/untdid/d24a/tred/tred7143.htm	BT-157 BT-158
UNTDID 7161	Special service description code	d24a	https://service.unece.org/trade/untdid/d24a/tred/tred7161.htm	BT-105 BT-145
UNTDID 5153	Duty or tax or fee type name code	d24a	https://service.unece.org/trade/untdid/d24a/tred/tred5153.htm	BT-177 BT-193
UNTDID 6313	Measured attribute code	d24a	https://service.unece.org/trade/untdid/d24a/tred/tred6313.htm	BT-211
ICD	Identifier scheme code (compatible with ISO 6523)	latest version	https://ec.europa.eu/digital-building-blocks/sites/spaces/DIGITAL/pages/467108974/Registry+of+supporting+artefacts+to+implement+EN16931#RegistryofsupportingartefactstoimplementEN16931-Codelists	BT-29 BT-30 BT-32 BT-46 BT-47 BT-60 BT-61 BT-71 BT-186
EAS	Electronic Address Scheme Code list	latest version	https://ec.europa.eu/digital-building-blocks/sites/spaces/DIGITAL/pages/467108974/Registry+of+supporting+artefacts+to+implement+EN16931#RegistryofsupportingartefactstoimplementEN16931-Codelists	BT-34 BT-49
VATEX	VAT exemption reason code list	latest version	https://ec.europa.eu/digital-building-blocks/sites/spaces/DIGITAL/pages/467108974/Registry+of+supporting+artefacts+to+implement+EN16931#RegistryofsupportingartefactstoimplementEN16931-Codelists	BT-174 BT-176 BT-121 BT-195
Rec 20	UN/EC Recommendation N°20 – Codes for Units of Measure Used in International Trade	latest version	https://ec.europa.eu/digital-building-blocks/sites/spaces/DIGITAL/pages/467108974/Registry+of+supporting+artefacts+to+implement+EN16931#RegistryofsupportingartefactstoimplementEN16931-Codelists	BT-130 BT-150 BT-212

Name	Beschreibung	Versi- on	XRepository Versionsken- nung und Link	Informa- tionsele- ment
Rec 21	UN/EC Recommendation N°21 – Codes for Passengers, Types of Cargo, Packages and Packaging Materials (with Complementary Codes for Package Names)	latest versi- on	https://ec.europa.eu/digital-building-blocks/sites/spaces/DIGITAL/pages/467108974/Registry+of+supporting+artefacts+to+implement+EN16931#RegistryofsupportingartefactstoimplementEN16931-Codelists	BT-130 BT-150 BT-212
Goods, services or mix of goods and services	Goods, services or mix of goods and services	NA	not available	BT-213 BT-214 BT-210 BT-196