# Mapping of Svefaktura BIS 5A v2 onto EN 16931-1

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# Table of Content

# Mapping of Svefaktura BIS 5A v2 onto EN 16931-1

**Revision history**

| Version | Date | Description | By |
|---------|------|-------------|-----|
| 1.0 | 2018-10-15 | The guide as initially published | Martin Forsberg Sören Lennartsson |

## Introduction

The standard EN 16931 was developed by CEN Technical Committee in response to a request by the European Commission and under a mandate, defined in Directive 2014/55/EU, to introduce electronic invoicing in public procurement. Part 1 of this standard (EN 16931-1) defines the data model, with the business terms and their structure, to be used in electronic invoicing.

In Sweden, the requirements of the Directive have been transposed into law (2018:1277) on e-invoicing, effective of 1 April 2019, through which the standard is established as the mandatory format in public procurement and with significant impact also on the suppliers to public sector.

DIGG and SFTI offer a range of measures to support implementation of EN 16931-1. One of these measures is represented by this guide – it was drawn up with the purpose to smoothen transition to the new standard from PEPPOL BIS 5A 2.0.

## Scope

This guide describes, in detail, how the business terms and structure of PEPPOL BIS 5A 2.0 map onto the data model in EN 16931-1.

Notes – "EN" will be used as short acronym for EN 16931-1 throughout this guide.
SFTI uses Svefaktura BIS 5A 2.0 as domestic brand name for PEPPOL BIS Billing 5A 2.0.

The guide is intended as a reference document when upgrading IT systems capable of generating PEPPOL BIS 5A 2.0 to support also electronic invoices compliant with the EN. To get the full understanding of the mapping that follows, users are strongly recommend buying a copy of EN 16931-1:2017.

It should be noted that this guide does not presume any particular syntax binding for the data model in the EN. For users planning to move forward with implementation, SFTI recommends PEPPOL BIS Billing 3 with UBL syntax.

While it should be appreciated that PEPPOL BIS 5A is published by OpenPEPPOL, as an international specification, this guide includes mapping guidelines that reflect Swedish usage conventions and practices; examples are requirements om supplier registration and domestic payment systems.

## Target groups

The guide is targeted for the following categories of readers:

- Developers of e-invoicing systems (generating as well as receiving e-invoices)
- Developers of software for conversion between e-invoicing formats.

## Summary of the provisions for mapping

In general, there is good correspondence between PEPPOL BIS 5A 2.0 and the data model in EN.

A few situations, however, deserve attention as some requirements of the EN is stricter than those in BIS 5A. If a BIS 5A invoice instance does not contain the sufficient information, the developer would have to depend on additional or more precise information available only from the seller's system. Requirements for more precise information may, in turn, effect working practices for staff registering invoice data at the sellers.

Specifically, pay attention to any mapping challenges in the following areas:

*Party details*

The EN introduces the use of mandatory electronic addresses (for supplier and buyer) and mandatory country codes (for supplier and buyer and, if used, delivery). In BIS 5A 2.0 this information is optional, so the one generating invoice instances compliant to the EN has to make sure that these details are included. In particular, note that the country code of the supplier may be used to trigger country-qualified business rules at time of validation.

*The use of tax categories*

PEPPOL BIS 5A 2.0 supports fewer tax categories than the EN. In the case of exemptions, a justifying and more detailed reason may be provided in a text element of BIS 5A. The EN, on the other hand, identifies several specialised coded options in case of exemption. To secure best conditions for mapping, the developer should to determine which types of exemption are of relevance to the seller's business, and from there on relate coded exemption alternatives and specific exemption phrases fitting the options of the EN.

*Units of measure for invoiced quantity*

Both PEPPOL BIS 5A 2.0 and the EN use units of measure from UNECE Recommendation 20. However, the two specifications differ in implementation in that BIS 5A builds on an older version of recommendation 20 and, additionally, does not observe changes of certain coded values in consequence of the codes for packages being moved to a separate document, Recommendation 21. The EN refers to both Recommendation 20 and 20. Implementers may need to determine if and how any differences affect their use of code values.

Note – SFTI will shortlist and publish a guide (as a separate document) with a suitable set of common code values from UN/ECE recommendations 20 and 21 for use in e-commerce.

*Individual missing elements of information*

The mapping table below has, for each element, an indication of mapping precision: "match", "near match" or "missing". Assessment of the precise seller system conventions is needed whenever the mapping target is missing or not fully matching.

| Crd | Tree and Business term | PEPPOL BIS 5A Usage | Mapping to EN 16931-1 (and PEPPOL BIS Billing 3.0) | |
|---|---|---|---|---|
| | **Invoice** | | | |
| 1..1 | cbc:UBLVersionID | | **EN ID:** | **-** |
| | | | **Precision:** | Missing |
| | | | **Remark:** | Can be ignored. Missing in the EN. |
| 1..1 | cbc:CustomizationID | Customization identifier | **EN ID:** | **BT-24** |
| | | | **EN Term:** | Specification identifier |
| | | | **EN Desc:** | 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. |
| | | | **Precision:** | Match |
| | | | **Remark:** | The CustomizationID of the source specification (i.e. PEPPOL BIS 5A) is to be substituted for the CustomizationID defined in the target specification. |
| 1..1 | cbc:ProfileID | Profile identifier | **EN ID:** | **BT-23** |
| | | | **EN Term:** | Business process type |
| | | | **EN Desc:** | Identifies the business process context in which the transaction appears, to enable the Buyer to process the Invoice in an appropriate way. |
| | | | **Precision:** | Match |
| | | | **Remark:** | The ProfileID of the source specification (i.e. PEPPOL BIS 5A) is to be substituted for the ProfileID defined in the target specification. |
| 1..1 | cbc:ID | Document identifier | **EN ID:** | **BT-1** |
| | | | **EN Term:** | Invoice number |
| | | | **EN Desc:** | A unique identification of the Invoice. |
| | | | **Precision:** | Match |
| 1..1 | cbc:IssueDate | Document issuing date | **EN ID:** | **BT-2** |
| | | | **EN Term:** | Invoice issue date |
| | | | **EN Desc:** | The date when the Invoice was issued. |
| | | | **Precision:** | Match |
| 1..1 | cbc:InvoiceTypeCode | Invoice type code | **EN ID:** | **BT-3** |
| | | | **EN Term:** | Invoice type code |
| | | | **EN Desc:** | A code specifying the functional type of the Invoice. |
| | | | **Precision:** | Match |
| | | | **Remark:** | 1. The EN specifies document type codes from UNCL 1001, attribute listID is not used |
| | | | | 2. BIS 5A allows for InvoiceTypeCode="384", corrected invoice, but its content and the process required is not well defined. 384 is included in EN but it is not supported in PEPPOL BIS Billing 3.0. |
| 0..1 | cbc:Note | Document level textual note | **EN ID:** | **BT-22** |
| | | | **EN Term:** | Invoice note |
| | | | **EN Desc:** | A textual note that gives unstructured information that is relevant to the Invoice as a whole. |
| | | | **Precision:** | Match |
| 0..1 | cbc:TaxPointDate | Document issuing date | **EN ID:** | **BT-7** |
| | | | **EN Term:** | Value added tax point date |
| | | | **EN Desc:** | The date when the VAT becomes accountable for the Seller and for the Buyer in so far as that date can be determined and differs from the date of issue of the invoice, according to the VAT directive. |
| | | | **Precision:** | Match |
| 1..1 | cbc:DocumentCurrencyCode | Invoice currency code | **EN ID:** | **BT-5** |
| | | | **EN Term:** | Invoice currency code |
| | | | **EN Desc:** | The currency in which all Invoice amounts are given, except for the Total VAT amount in accounting currency. |
| | | | **Precision:** | Match |
| | | | **Remark:** | The EN specifies currencies registered in ISO 4217, so attribute listID is not used. |
| 0..1 | cbc:TaxCurrencyCode | Tax Currency Code | **EN ID:** | **BT-6** |
| | | | **EN Term:** | VAT accounting currency code |
| | | | **EN Desc:** | The currency used for VAT accounting and reporting purposes as accepted or required in the country of the Seller. |

| Crd | Tree and Business term | PEPPOL BIS 5A Usage | Mapping to EN 16931-1 (and PEPPOL BIS Billing 3.0) | |
|---|---|---|---|---|
| | | | **Precision:** | Match |
| | | | **Remark:** | The EN specifies currencies registered in ISO 4217, so attribute listID is not used. |
| 0..1 | cbc:AccountingCost | Customers accounting string | **EN ID:** | **BT-19** |
| | | | **EN Term:** | Buyer accounting reference |
| | | | **EN Desc:** | A textual value that specifies where to book the relevant data into the Buyer's financial accounts. |
| | | | **Precision:** | Match |
| 0..1 | *cac:InvoicePeriod* | | | |
| 0..1 | cbc:StartDate | Period start date | **EN ID:** | **BT-73** |
| | | | **EN Term:** | Invoicing period start date |
| | | | **EN Desc:** | The date when the Invoice period starts. |
| | | | **Precision:** | Match |
| 0..1 | cbc:EndDate | Period end date | **EN ID:** | **BT-74** |
| | | | **EN Term:** | Invoicing period end date |
| | | | **EN Desc:** | The date when the Invoice period ends. |
| | | | **Precision:** | Match |
| 0..1 | *cac:OrderReference* | | | |
| 1..1 | cbc:ID | Order reference identifier | **EN ID:** | **BT-13** |
| | | | **EN Term:** | Purchase order reference |
| | | | **EN Desc:** | An identifier of a referenced purchase order, issued by the Buyer. |
| | | | **Precision:** | Match |
| 0..1 | *cac:ContractDocumentReference* | | | |
| 1..1 | cbc:ID | Reference identifier | **EN ID:** | **BT-12** |
| | | | **EN Term:** | Contract reference |
| | | | **EN Desc:** | The identification of a contract. |
| | | | **Precision:** | Match |
| 0..1 | cbc:DocumentTypeCode | Contract type, coded | **EN ID:** | **-** |
| | | | **Precision:** | Missing |
| | | | **Remark:** | To be placed in BT-22, together with text clarifying the subject matter |
| 0..1 | cbc:DocumentType | Reference type | **EN ID:** | **-** |
| | | | **Precision:** | Missing |
| | | | **Remark:** | To be placed in BT-22, together with text clarifying the subject matter |
| 0..n | *cac:AdditionalDocumentReference* | | | |
| 1..1 | cbc:ID | Document identifier | **EN ID:** | **BT-122** |
| | | | **EN Term:** | Supporting document reference |
| | | | **EN Desc:** | An identifier of the supporting document. |
| | | | **Precision:** | Match |
| 0..1 | cbc:DocumentType | Document description | **EN ID:** | **BT-123** |
| | | | **EN Term:** | Supporting document description |
| | | | **EN Desc:** | A description of the supporting document. |
| | | | **Precision:** | Match |
| 0..1 | *cac:Attachment* | | | |
| 0..1 | cbc:EmbeddedDocumentBinaryObject | Attached binary object | **EN ID:** | **BT-125** |
| | | | **EN Term:** | Attached document |
| | | | **EN Desc:** | An attached document embedded as binary object or sent together with the invoice. |
| | | | **Precision:** | Near match |
| | | | **Remark:** | 1. Compared to BIS 5A, the EN provides for a restricted set of mimCode values. |
| | | | | 2. Filename is required in the EN. |
| | | | | See the EN/CIUS documentation (e.g. PEPPOL BIS Billing 3) for details on attachment types. |
| 0..1 | *cac:ExternalReference* | | | |
| 0..1 | cbc:URI | External document URI | **EN ID:** | **BT-124** |
| | | | **EN Term:** | External document location |

| Crd | Tree and Business term | PEPPOL BIS 5A Usage | Mapping to EN 16931-1 (and PEPPOL BIS Billing 3.0) | |
|---|---|---|---|---|
| | | | **EN Desc:** | The URL (Uniform Resource Locator) that identifies where the external document is located. |
| | | | **Precision:** | Match |
| 1..1 | *cac:AccountingSupplierParty* | | | |
| 1..1 | *cac:Party* | | | |
| 0..1 | cbc:EndpointID | Seller electronic address | **EN ID:** | **BT-34** |
| | | | **EN Term:** | Seller electronic address |
| | | | **EN Desc:** | Identifies the Seller's electronic address to which the application level response to the invoice may be delivered. |
| | | | **Precision:** | Near match |
| | | | **Remark:** | EndpointID and schemeID are mandatory in PEPPOL BIS Billing 3.0. Codelist with values from ICD list (ISO6523) to be provided by CEF. |
| 0..1 | *cac:PartyIdentification* | | | |
| 1..1 | cbc:ID | Seller standard identifier | **EN ID:** | **BT-29** |
| | | | **EN Term:** | Seller identifier |
| | | | **EN Desc:** | An identification of the Seller. |
| | | | **Precision:** | Near match |
| | | | **Remark:** | If used in EN, schemeID to be chosen from from the ICD list (ISO6523). |
| 1..1 | *cac:PartyName* | | | |
| 1..1 | cbc:Name | Seller name | **EN ID:** | **BT-27** |
| | | | **EN Term:** | Seller name |
| | | | **EN Desc:** | 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. |
| | | | **Precision:** | Match |
| | | | **Remark:** | Primary option for the mapping. In the EN, the formal name is mandatory. |
| | | | **EN ID:** | **BT-28** |
| | | | **EN Term:** | Seller trading name |
| | | | **EN Desc:** | A name by which the Seller is known, other than Seller name (also known as Business name). |
| | | | **Precision:** | Match |
| | | | **Remark:** | If PartyTaxScheme/RegistrationName exists and differs from PartyName/Name, then the element PartyName/Name should be mapped to BT-28 instead. |
| 1..1 | *cac:PostalAddress* | | | |
| 0..1 | cbc:StreetName | Address line 1 | **EN ID:** | **BT-35** |
| | | | **EN Term:** | Seller address line 1 |
| | | | **EN Desc:** | The main address line in an address. |
| | | | **Precision:** | Match |
| 0..1 | cbc:AdditionalStreetName | Address line 2 | **EN ID:** | **BT-36** |
| | | | **EN Term:** | Seller address line 2 |
| | | | **EN Desc:** | An additional address line in an address that can be used to give further details supplementing the main line. |
| | | | **Precision:** | Match |
| 0..1 | cbc:CityName | City | **EN ID:** | **BT-37** |
| | | | **EN Term:** | Seller city |
| | | | **EN Desc:** | The common name of the city, town or village, where the Seller address is located. |
| | | | **Precision:** | Match |
| 0..1 | cbc:PostalZone | Post code | **EN ID:** | **BT-38** |
| | | | **EN Term:** | Seller post code |
| | | | **EN Desc:** | The identifier for an addressable group of properties according to the relevant postal service. |
| | | | **Precision:** | Match |
| 0..1 | cbc:CountrySubentity | Country subdivision | **EN ID:** | **BT-39** |
| | | | **EN Term:** | Seller country subdivision |
| | | | **EN Desc:** | The subdivision of a country. |
| | | | **Precision:** | Match |

| Crd | | Tree and Business term | PEPPOL BIS 5A Usage | Mapping to EN 16931-1 (and PEPPOL BIS Billing 3.0) | |
|---|---|---|---|---|---|
| 0..1 | | ⌐ *cac:Country* | | | |
| 1..1 | | ⌐ cbc:IdentificationCode | Country code | **EN ID:** | **BT-40** |
| | | | | **EN Term:** | Seller country code |
| | | | | **EN Desc:** | A code that identifies the country. |
| | | | | **Precision:** | Near match |
| | | | | **Remark:** | Mandatory in the EN, optional in BIS 5A. Country code must be derived from other elements or the given context. As country code of ISO 3166-1 applies, listID has no relevance |
| 0..1 | | ⌐ *cac:PartyTaxScheme* | | | |
| 0..1 | | ⌐ cbc:CompanyID | Seller VAT identifier | **EN ID:** | **BT-31** |
| | | | | **EN Term:** | Seller VAT identifier |
| | | | | **EN Desc:** | The Seller's VAT identifier (also known as Seller VAT identification number). |
| | | | | **Precision:** | Match |
| | | | | **Remark:** | As the EN specifies use of the EU VAT number, attribute schemeID has no relevance. |
| 0..1 | | ⌐ cbc:ExemptionReason | Sellers tax registration status | **EN ID:** | **BT-32** |
| | | | | **EN Term:** | Seller tax registration identifier |
| | | | | **Remark:** | A reference that enables the Seller to state his registered tax status. Use "Godkänd för F-skatt" |
| 1..1 | | ⌐ *cac:TaxScheme* | | | |
| 1..1 | | ⌐ cbc:ID | Tax Scheme ID | | |
| 0..1 | | ⌐ *cac:PartyLegalEntity* | | | |
| 0..1 | | ⌐ cbc:RegistrationName | Seller legal registration name | **EN ID:** | **BT-27** |
| | | | | **EN Term:** | Seller name |
| | | | | **EN Desc:** | 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. |
| | | | | **Precision:** | Match |
| | | | | **Remark:** | The EN requires the Seller name to be the registered formal name. Map RegistrationName to BT-27 if it contains a name that is different from the seller's Party/PartyName/Name. |
| 0..1 | | ⌐ cbc:CompanyID | Seller legal registration identifier | **EN ID:** | **BT-30** |
| | | | | **EN Term:** | Seller legal registration identifier |
| | | | | **EN Desc:** | An identifier issued by an official registrar that identifies the Seller as a legal entity or person. |
| | | | | **Precision:** | Match |
| 0..1 | | ⌐ *cac:RegistrationAddress* | | | |
| 0..1 | | ⌐ cbc:CityName | Seller legal registration city | **EN ID:** | **BT-33** |
| | | | | **EN Term:** | Seller additional legal information |
| | | | | **EN Desc:** | Additional legal information relevant for the Seller. |
| | | | | **Precision:** | Near match |
| | | | | **Remark:** | Swedish convention – Concatenate text "Säte " (or, in English, "Registered office ") and value of element CityName. |
| 0..1 | | ⌐ *cac:Country* | | | |
| 1..1 | | ⌐ cbc:IdentificationCode | Seller legal registration country | **EN ID:** | **-** |
| | | | | **Precision:** | Missing |
| | | | | **Remark:** | To be placed in BT-33, using template: "Säte " [CityName, if present] IdetentificationCode |
| 0..1 | | ⌐ *cac:Contact* | | | |
| 0..1 | | ⌐ cbc:ID | Contact Identifier | **EN ID:** | **-** |
| | | | | **Precision:** | Missing |
| | | | | **Remark:** | Swedish convention – In BIS 5A, this ID is used as suppliers reference (in addition to invoice number). Concatenate the text "Leverantörens referens" (or, in English, Supplier's reference) and the value of the ID element, and place the result in BT-22. |
| 0..1 | | ⌐ cbc:Name | Contact person name | **EN ID:** | **BT-41** |
| | | | | **EN Term:** | Seller contact point |
| | | | | **EN Desc:** | A contact point for a legal entity or person. |
| | | | | **Precision:** | Match |
| 0..1 | | ⌐ cbc:Telephone | Contact telephone number | **EN ID:** | **BT-42** |

| Crd | Tree and Business term | PEPPOL BIS 5A Usage | Mapping to EN 16931-1 (and PEPPOL BIS Billing 3.0) | |
|---|---|---|---|---|
| | | | **EN Term:** | Seller contact telephone number |
| | | | **EN Desc:** | A phone number for the contact point. |
| | | | **Precision:** | Match |
| 0..1 | cbc:Telefax | Contact fax number | **EN ID:** | **-** |
| | | | **Precision:** | Missing |
| | | | **Remark:** | To be placed in BT-22, together with text clarifying the subject matter |
| 0..1 | cbc:ElectronicMail | Contact email address | **EN ID:** | **BT-43** |
| | | | **EN Term:** | Seller contact email address |
| | | | **EN Desc:** | An e-mail address for the contact point. |
| | | | **Precision:** | Match |
| 1..1 | *cac:AccountingCustomerParty* | | | |
| 1..1 | *cac:Party* | | | |
| 0..1 | cbc:EndpointID | Buyers electronic address | **EN ID:** | **BT-49** |
| | | | **EN Term:** | Buyer electronic address |
| | | | **EN Desc:** | Identifies the Buyer's electronic address to which the invoice is delivered. |
| | | | **Precision:** | Near match |
| | | | **Remark:** | EndpointID and schemeID are mandatory in PEPPOL BIS Billing 3.0. Codelist with values from ICD list (ISO6523) to be provided by CEF. |
| 0..1 | *cac:PartyIdentification* | | | |
| 1..1 | cbc:ID | Buyer standard identifier | **EN ID:** | **BT-46** |
| | | | **EN Term:** | Buyer identifier |
| | | | **EN Desc:** | An identifier of the Buyer. |
| | | | **Precision:** | Near match |
| | | | **Remark:** | If used in EN, schemeID to be chosen from from the ICD list (ISO6523). |
| 1..1 | *cac:PartyName* | | | |
| 1..1 | cbc:Name | Buyer name | **EN ID:** | **BT-44** |
| | | | **EN Term:** | Buyer name |
| | | | **EN Desc:** | The full name of the Buyer. |
| | | | **Precision:** | Match |
| | | | **Remark:** | Primary option for the mapping. |
| | | | **EN ID:** | **BT-45** |
| | | | **EN Term:** | Buyer trading name |
| | | | **EN Desc:** | A name by which the Buyer is known, other than Buyer name (also known as Business name). |
| | | | **Precision:** | Match |
| | | | **Remark:** | If PartyTaxScheme/RegistrationName exists and differs from PartyName/Name, then the element PartyName/ Name should be mapped to BT-45 instead |
| 1..1 | *cac:PostalAddress* | | | |
| 0..1 | cbc:StreetName | Address line 1 | **EN ID:** | **BT-50** |
| | | | **EN Term:** | Buyer address line 1 |
| | | | **EN Desc:** | The main address line in an address. |
| | | | **Precision:** | Match |
| 0..1 | cbc:AdditionalStreetName | Address line 2 | **EN ID:** | **BT-51** |
| | | | **EN Term:** | Buyer address line 2 |
| | | | **EN Desc:** | An additional address line in an address that can be used to give further details supplementing the main line. |
| | | | **Precision:** | Match |
| 0..1 | cbc:CityName | City | **EN ID:** | **BT-52** |
| | | | **EN Term:** | Buyer city |
| | | | **EN Desc:** | The common name of the city, town or village, where the Buyer's address is located. |
| | | | **Precision:** | Match |
| 0..1 | cbc:PostalZone | Post code | **EN ID:** | **BT-53** |
| | | | **EN Term:** | Buyer post code |

| Crd | | | | Tree and Business term | PEPPOL BIS 5A Usage | Mapping to EN 16931-1 (and PEPPOL BIS Billing 3.0) | |
|---|---|---|---|---|---|---|---|
| | | | | | | **EN Desc:** | The identifier for an addressable group of properties according to the relevant postal service. |
| | | | | | | **Precision:** | Match |
| 0..1 | | | | cbc:CountrySubentity | Country subdivision | **EN ID:** | **BT-54** |
| | | | | | | **EN Term:** | Buyer country subdivision |
| | | | | | | **EN Desc:** | The subdivision of a country. |
| | | | | | | **Precision:** | Match |
| 0..1 | | | | *cac:Country* | | | |
| 1..1 | | | | cbc:IdentificationCode | Country code | **EN ID:** | **BT-55** |
| | | | | | | **EN Term:** | Buyer country code |
| | | | | | | **EN Desc:** | A code that identifies the country. |
| | | | | | | **Precision:** | Near match |
| | | | | | | **Remark:** | Mandatory in the EN, optional in BIS 5A. Country code must be derived from other elements or the given context. As country code of ISO 3166-1 applies, listID has no relevance. |
| 0..1 | | | | *cac:PartyTaxScheme* | | | |
| 0..1 | | | | cbc:CompanyID | Buyer VAT identifier | **EN ID:** | **BT-48** |
| | | | | | | **EN Term:** | Buyer VAT identifier |
| | | | | | | **EN Desc:** | The Buyer's VAT identifier (also known as Buyer VAT identification number). |
| | | | | | | **Precision:** | Match |
| | | | | | | **Remark:** | When TaxScheme/ID="VAT" As the EN specifies use of the EU VAT number, attribute schemeID has no relevance. |
| 1..1 | | | | *cac:TaxScheme* | | | |
| 1..1 | | | | cbc:ID | Tax Scheme ID | | |
| 0..1 | | | | *cac:PartyLegalEntity* | | | |
| 0..1 | | | | cbc:RegistrationName | Buyers legal registration name | **EN ID:** | **BT-44** |
| | | | | | | **EN Term:** | Buyer name |
| | | | | | | **EN Desc:** | The full name of the Buyer. |
| | | | | | | **Precision:** | Match |
| | | | | | | **Remark:** | The EN requires the Buyer name to be the registered formal name. Map RegistrationName to BT-44 if it contains a name that is different from the buyer's Party/PartyName/Name. |
| 0..1 | | | | cbc:CompanyID | Buyer legal registration identifier | **EN ID:** | **BT-47** |
| | | | | | | **EN Term:** | Buyer legal registration identifier |
| | | | | | | **EN Desc:** | An identifier issued by an official registrar that identifies the Buyer as a legal entity or person. |
| | | | | | | **Precision:** | Match |
| 0..1 | | | | *cac:Contact* | | | |
| 0..1 | | | | cbc:ID | Buyers reference identifier | **EN ID:** | **BT-10** |
| | | | | | | **EN Term:** | Buyer reference |
| | | | | | | **EN Desc:** | An identifier assigned by the Buyer used for internal routing purposes. |
| | | | | | | **Precision:** | Match |
| 0..1 | | | | cbc:Name | Contact person name | **EN ID:** | **BT-56** |
| | | | | | | **EN Term:** | Buyer contact point |
| | | | | | | **EN Desc:** | A contact point for a legal entity or person. |
| | | | | | | **Precision:** | Match |
| 0..1 | | | | cbc:Telephone | Contact telephone number | **EN ID:** | **BT-57** |
| | | | | | | **EN Term:** | Buyer contact telephone number |
| | | | | | | **EN Desc:** | A phone number for the contact point. |
| | | | | | | **Precision:** | Match |
| 0..1 | | | | cbc:Telefax | Contact fax number | **EN ID:** | **-** |
| | | | | | | **Precision:** | Missing |
| | | | | | | **Remark:** | To be placed in BT-22, together with text clarifying the subject matter. |
| 0..1 | | | | cbc:ElectronicMail | Contact email address | **EN ID:** | **BT-58** |
| | | | | | | **EN Term:** | Buyer contact email address |
| | | | | | | **EN Desc:** | An e-mail address for the contact point. |

| Crd | Tree and Business term | PEPPOL BIS 5A Usage | Mapping to EN 16931-1 (and PEPPOL BIS Billing 3.0) | |
|---|---|---|---|---|
| | | | **Precision:** | Match |
| 0..1 | *cac:PayeeParty* | | | |
| 0..1 | *cac:PartyIdentification* | | | |
| 1..1 | cbc:ID | Payee identifier | **EN ID:** | **BT-60** |
| | | | **EN Term:** | Payee identifier |
| | | | **EN Desc:** | An identifier for the Payee. |
| | | | **Precision:** | Match |
| 0..1 | *cac:PartyName* | | | |
| 1..1 | cbc:Name | Payee name | **EN ID:** | **BT-59** |
| | | | **EN Term:** | Payee name |
| | | | **EN Desc:** | The name of the Payee. |
| | | | **Precision:** | Near match |
| | | | **Remark:** | The name of payee must be provided |
| 0..1 | *cac:PartyLegalEntity* | | | |
| 0..1 | cbc:CompanyID | Payee legal registration identifier | **EN ID:** | **BT-61** |
| | | | **EN Term:** | Payee legal registration identifier |
| | | | **EN Desc:** | An identifier issued by an official registrar that identifies the Payee as a legal entity or person. |
| | | | **Precision:** | Match |
| 0..1 | *cac:TaxRepresentativeParty* | | **Precision:** | Missing *(group level data)* |
| | | | **Remark:** | BIS 5A has no Address details. Postal Address (BG-12) and VAT no. (BT-63) are mandatory in EN. Tax representative in the sense as defined in the EN may be in conflict with Swedish tax rules. |
| 1..1 | *cac:PartyName* | | | |
| 1..1 | cbc:Name | Party name | **EN ID:** | **BT-62** |
| | | | **EN Term:** | Seller tax representative name |
| | | | **EN Desc:** | The full name of the Seller's tax representative party. |
| | | | **Precision:** | Match |
| 0..1 | *cac:PartyTaxScheme* | | | |
| 0..1 | cbc:CompanyID | Party VAT identifier | **EN ID:** | **BT-63** |
| | | | **EN Term:** | Seller tax representative VAT identifier |
| | | | **EN Desc:** | The VAT identifier of the Seller's tax representative party. |
| | | | **Precision:** | Near match |
| | | | **Remark:** | When TaxScheme/ID="VAT" – the VAT identifier of any tax representative is required in EN. As the EN specifies use of the EU VAT number, attribute schemeID has no relevance. |
| 1..1 | *cac:TaxScheme* | | | |
| 0..1 | cbc:ID | Tax Scheme ID | | |
| BG- | *cac:Delivery* | | | |
| 0..1 | cbc:ActualDeliveryDate | Delivery date | **EN ID:** | **BT-72** |
| | | | **EN Term:** | Actual delivery date |
| | | | **EN Desc:** | the date on which the supply of goods or services was made or completed. |
| | | | **Precision:** | Match |
| 0..1 | *cac:DeliveryLocation* | | | |
| 0..1 | cbc:ID | Delivered to location identifier | **EN ID:** | **BT-71** |
| | | | **EN Term:** | Deliver to location identifier |
| | | | **EN Desc:** | An identifier for the location at which the goods and services are delivered. |
| | | | **Precision:** | Match |
| 0..1 | *cac:Address* | | | |
| 0..1 | cbc:StreetName | Address line 1 | **EN ID:** | **BT-75** |
| | | | **EN Term:** | Deliver to address line 1 |
| | | | **EN Desc:** | The main address line in an address. |
| | | | **Precision:** | Match |
| 0..1 | cbc:AdditionalStreetName | Address line 2 | **EN ID:** | **BT-76** |
| | | | **EN Term:** | Deliver to address line 2 |

| Crd | Tree and Business term | PEPPOL BIS 5A Usage | Mapping to EN 16931-1 (and PEPPOL BIS Billing 3.0) | |
|---|---|---|---|---|
| | | | **EN Desc:** | An additional address line in an address that can be used to give further details supplementing the main line. |
| | | | **Precision:** | Match |
| 0..1 | cbc:CityName | City | **EN ID:** | **BT-77** |
| | | | **EN Term:** | Deliver to city |
| | | | **EN Desc:** | The common name of the city, town or village, where the deliver to address is located. |
| | | | **Precision:** | Match |
| 0..1 | cbc:PostalZone | Post code | **EN ID:** | **BT-78** |
| | | | **EN Term:** | Deliver to post code |
| | | | **EN Desc:** | The identifier for an addressable group of properties according to the relevant postal service. |
| | | | **Precision:** | Match |
| 0..1 | cbc:CountrySubentity | Country subdivision | **EN ID:** | **BT-79** |
| | | | **EN Term:** | Deliver to country subdivision |
| | | | **EN Desc:** | The subdivision of a country. |
| | | | **Precision:** | Match |
| 0..1 | *cac:Country* | | | |
| 1..1 | cbc:IdentificationCode | Country code | **EN ID:** | **BT-80** |
| | | | **EN Term:** | Deliver to country code |
| | | | **EN Desc:** | A code that identifies the country. |
| | | | **Precision:** | Near match |
| | | | **Remark:** | Mandatory in the EN, optional in BIS 5A. Country code must be derived from other elements or the given context. As country code of ISO 3166-1 applies, listID has no relevance. |
| 0..n | *cac:PaymentMeans* | | **EN ID:** | **BG-16** |
| | | | **EN Term:** | PAYMENT INSTRUCTIONS |
| | | | **EN Desc:** | A group of business terms providing information about the payment. |
| | | | **Precision:** | - |
| | | | **Remark:** | The EN specifies one occurrence of BG-16, Payment instructions, with cardinality 0..1 for all business terms with exception of BG-17, Credit transfer, that has cardinality 0..n. In the syntax binding of the EN to UBL 2.1 this Is represented as 0..n PaymentMeans, in theory making all constituent elements repetitive. This syntax binding is used for BIS Billing 3.0, but it should not be taken advantage of as a means to introduce extensions beyond the EN. Note specifically the issues with |
| | | | | • The mapping of PaymentMeansCode to BT-81 |
| | | | | • The mapping of DuePaymentDate to BT-9 |
| | | | | • The mapping of PaymentInstructionID to BT-83. |
| | | | | |
| | | | | For more details, see Appendix 2. |
| 1..1 | cbc:PaymentMeansCode | Payment means type | **EN ID:** | **BT-81** |
| | | | **EN Term:** | Payment means type code |
| | | | **EN Desc:** | The means, expressed as code, for how a payment is expected to be or has been settled. |
| | | | **Precision:** | NearmMatch |
| | | | **Remark:** | The EN specifies 0..1 occurrence of Payment means type code, but through the syntax binding to UBL 2.1 (used for BIS Billing 3.0) a PaymentMeansTypeCode per occurrence of PaymentMeans is theoretically possible. BIS 5A, too, has one PaymentMeansCode per occurrence of PaymentMeans. When mapping BIS 5A to BIS Billing 3.0, secure that only one value of PaymentMeansCode is used per invoice instance. Also note that the implementation guide for BIS 5A is confusing code values 30 and 31; the same applies also for Swedish implementation guides for the use of Swedish Bankgiro and Plusgiro. EN specifies use of UNCL 4461 codelist so schemeID is not needed. |
| 0..1 | cbc:PaymentDueDate | Payment due date | **EN ID:** | **BT-9** |
| | | | **EN Term:** | Payment due date |
| | | | **EN Desc:** | The date when the payment is due. |
| | | | **Precision:** | Near match |

| Crd | Tree and Business term | PEPPOL BIS 5A Usage | Mapping to EN 16931-1 (and PEPPOL BIS Billing 3.0) | |
|---|---|---|---|---|
| | | | **Remark:** | The EN only allows for one Payment due date in an invoice. BIS 5A has due date connected to each occurrence of PaymentMeans. Technically the due date may differ dependent on the PaymentMeans but no case is known with differing dates within an invoice. When mapping verify that any multiple due dates are consistent. Also see Appendix 2. |
| 0..1 | cbc:PaymentChannelCode | Payment Channel Code | **EN ID:** **EN Term:** **EN Desc:** **Precision:** **Remark:** | **BT-86** Payment service provider identifier An identifier for the payment service provider where a payment account is located. Match When PaymentChannelCode="SE:BANKGIRO" or "SE:PLUSGIRO" set BT-86 to the value of PaymentChannelCode (with capital letters). If PaymentChannelCode="IBAN" or "BBAN" set BT-86 to the BIS 5A FinancialInstitution/ID. |
| 0..1 | cbc:PaymentID | Sellers payment identifier | **EN ID:** **EN Term:** **EN Desc:** **Precision:** **Remark:** | **BT-83** Remittance information A textual value used to establish a link between the payment and the Invoice, issued by the Seller. Near match The EN only allows for one occurrence of BT-83. BIS 5A has payee's payment reference linked to PaymentMeans, which may repete, so technically the reference may differ depending on the PaymentMeans. Rare cases have been observed where the seller has designated separate references for Swedish Bankgiro and Plusgiro. When mapping, verify that the supplier's payment reference will work for all means of payment stated in the invoice instance. Also see Appendix 2. |
| 0..1 | *cac:CardAccount* | | | |
| 1..1 | cbc:PrimaryAccountNumberID | Card number | **EN ID:** **EN Term:** **EN Desc:** **Precision:** | **BT-87** Payment card primary account number The Primary Account Number (PAN) of the card used for payment. Match |
| 1..1 | cbc:NetworkID | Card type | **EN ID:** **Precision:** **Remark:** | **-** Near match Not present in the EN, but the syntax binding of the EN to UBL has it madatory. (In case of BIS Billing 3.0 this means that there is an exact match of the NetworkID element.) |
| 0..1 | *cac:PayeeFinancialAccount* | | | |
| 0..1 | cbc:ID | Account identifier | **EN ID:** **EN Term:** **EN Desc:** **Precision:** **Remark:** | **BT-84** Payment account identifier A unique identifier of the financial payment account, at a payment service provider, to which payment should be made. Match Attribute schemeID (IBAN\|LOCAL) is not mapped as the EN does not have attributes for accounts (the type of account instead may be derived from the account number itself, as necessary in combination with details on the financial institution). |
| 0..1 | *cac:FinancialInstitutionBranch* | | | |
| 0..1 | cbc:ID | Financial institution branch identifier | **EN ID:** **Precision:** **Remark:** | **-** Missing Important – BIS 5A mainly uses FinancialInstition/ID rather than FinancialInstitionBranch/ID. In order to avoid conflict: If any branch/ID is present in BIS 5A, place it in BT-22, together clarifying text. |
| 0..1 | *cac:FinancialInstitution* | | | |
| 0..1 | cbc:ID | Financial institution identifier | **EN ID:** **EN Term:** **EN Desc:** **Precision:** **Remark:** | **BT-86** Payment service provider identifier An identifier for the payment service provider where a payment account is located. Match Important - the EN syntax binding to UBL maps service provider ID to FinancialInstitutionBranch/ID. • If FinancialInstitution/ID is present in BIS 5A, it is understood to be the Payment service provider identifier, on BIC format, where the payment account is located. This would apply when BT-84 is a bank account number (either on IBAN or on national format). In EN this ID has no schemeID. |

| Crd | | Tree and Business term | PEPPOL BIS 5A Usage | Mapping to EN 16931-1 (and PEPPOL BIS Billing 3.0) | |
|---|---|---|---|---|---|
| | | | | | • If FinancialInstitution/ID is not present in BIS 5A, establish BT-86 based om PaymentChannelCode. |
| 0..1 | | cbc:Name | Financial Institution Name | **EN ID:** | **-** |
| | | | | **Precision:** | Missing |
| | | | | **Remark:** | To be placed in BT-22, together with text clarifying the subject matter |
| 0..1 | | *cac:Address* | | | |
| 0..1 | | cbc:StreetName | Address line 1 | **EN ID:** | **-** |
| | | | | **Precision:** | Missing |
| | | | | **Remark:** | To be placed in BT-22, together with text clarifying the subject matter |
| 0..1 | | cbc:AdditionalStreetName | Address line 2 | **EN ID:** | **-** |
| | | | | **Precision:** | Missing |
| | | | | **Remark:** | To be placed in BT-22, together with text clarifying the subject matter |
| 0..1 | | cbc:CityName | City | **EN ID:** | **-** |
| | | | | **Precision:** | Missing |
| | | | | **Remark:** | To be placed in BT-22, together with text clarifying the subject matter |
| 0..1 | | cbc:PostalZone | Post code | **EN ID:** | **-** |
| | | | | **Precision:** | Missing |
| | | | | **Remark:** | To be placed in BT-22, together with text clarifying the subject matter |
| 0..1 | | cbc:CountrySubentity | Country subdivision | **EN ID:** | **-** |
| | | | | **Precision:** | Missing |
| | | | | **Remark:** | To be placed in BT-22, together with text clarifying the subject matter |
| 0..1 | | *cac:Country* | | | |
| 0..1 | | cbc:IdentificationCode | Country code | **EN ID:** | **-** |
| | | | | **Precision:** | Missing |
| | | | | **Remark:** | To be placed in BT-22, together with text clarifying the subject matter |
| 0..n | | *cac:PaymentTerms* | | | |
| 0..1 | | cbc:Note | Payment terms | **EN ID:** | **BT-20** |
| | | | | **EN Term:** | Payment terms |
| | | | | **EN Desc:** | A textual description of the payment terms that apply to the amount due for payment (Including description of possible penalties). |
| | | | | **Precision:** | Near match |
| | | | | **Remark:** | If more than one occurrence of PaymentTerms, concatenate occurrence of BT-20. |
| 0..n | | *cac:AllowanceCharge* | | | |
| 1..1 | | cbc:ChargeIndicator | Allowance and charges indicator | **EN ID:** | **-** |
| | | | | **Precision:** | Missing |
| | | | | **Remark:** | The EN has separate groups of business terms for document level allowances and document level charges: BG-20 and BG-21 respectively. In the syntax binding to UBL 2.1 (used for PEPPOL BIS Billing 3.0) the two groups are mapped onto the same syntactical structure, AllowanceCharge, using ChargeIndicator to separate between the functions of "allowance" and "charge". |
| 0..1 | | cbc:AllowanceChargeReasonCode | Allowance and charges reason code | **EN ID:** | **BT-98** |
| | | | | **EN Term:** | Document level allowance reason code |
| | | | | **EN Desc:** | The reason for the document level allowance, expressed as a code. |
| | | | | **Precision:** | Match |
| | | | | **Remark:** | When cbc:ChargeIndicator="false" BIS 5A uses code values from UNCL 4465 for allowances and charges, while the EN uses UNCL 5189 for allowances and UNCL 7161 for charges. Avoid using the reason codes in order to reduce mapping issues – allowance and charge reason texts are required in BIS 5A. No listID in the EN. |
| | | | | **EN ID:** | **BT-105** |
| | | | | **EN Term:** | Document level charge reason code |
| | | | | **EN Desc:** | The reason for the document level charge, expressed as a code. |
| | | | | **Precision:** | Match |
| | | | | **Remark:** | When cbc:ChargeIndicator="true" BIS 5A uses code values from UNCL 4465 for allowances and charges, while the EN uses UNCL |

| Crd | | Tree and Business term | PEPPOL BIS 5A Usage | Mapping to EN 16931-1 (and PEPPOL BIS Billing 3.0) |
|---|---|---|---|---|
| | | | | 5189 for allowances and UNCL 7161 for charges. Avoid the using reason codes in order to reduce mapping issues – allowance and charge reason texts are required in BIS 5A. No listID in the EN. |
| 1..1 | | cbc:AllowanceChargeReason | Allowance and charges reason | **EN ID:** **BT-104**<br>**EN Term:** Document level charge reason<br>**EN Desc:** The reason for the document level charge, expressed as text.<br>**Precision:** Match<br>**Remark:** When cbc:ChargeIndicator="true"<br>**EN ID:** **BT-97**<br>**EN Term:** Document level allowance reason<br>**EN Desc:** The reason for the document level allowance, expressed as text.<br>**Precision:** Match<br>**Remark:** When cbc:ChargeIndicator="false" |
| 1..1 | | cbc:Amount | Allowance and charge amount | **EN ID:** **BT-99**<br>**EN Term:** Document level charge amount<br>**EN Desc:** The amount of a charge, without VAT.<br>**Precision:** Match<br>**Remark:** When cbc:ChargeIndicator="true"<br>**EN ID:** **BT-92**<br>**EN Term:** Document level allowance amount<br>**EN Desc:** The amount of an allowance, without VAT.<br>**Precision:** Match<br>**Remark:** When cbc:ChargeIndicator="false" |
| 0..1 | | *cac:TaxCategory* | | |
| 1..1 | | cbc:ID | Allowance and charge VAT category | **EN ID:** **BT-95**<br>**EN Term:** Document level allowance VAT category code<br>**EN Desc:** A coded identification of what VAT category applies to the document level allowance.<br>**Precision:** Match<br>**Remark:** When cbc:ChargeIndicator="false".<br>No schemeID used as the EN specifies the codelist. Compared to the EN, BIS 5A has fewer VAT categories. It should be verified if the EN has more specific code options fitting each situation. For details, see Appendix 1.<br>**EN ID:** **BT-102**<br>**EN Term:** Document level charge VAT category code<br>**EN Desc:** A coded identification of what VAT category applies to the document level charge.<br>**Precision:** Match<br>**Remark:** When cbc:ChargeIndicator="true".<br>No schemeID used as the EN specifies the codelist. Compared to the EN, BIS 5A has fewer VAT categories. It should be verified if the EN has more specific code options fitting each situation. For details, see Appendix 1. |
| 0..1 | | cbc:Percent | Allowance and charge VAT percentage | **EN ID:** **BT-103**<br>**EN Term:** Document level charge VAT rate<br>**EN Desc:** The VAT rate, represented as percentage that applies to the document level charge.<br>**Precision:** Match<br>**Remark:** When cbc:ChargeIndicator="true"<br>**EN ID:** **BT-96**<br>**EN Term:** Document level allowance VAT rate<br>**EN Desc:** The VAT rate, represented as percentage that applies to the document level allowance.<br>**Precision:** Match<br>**Remark:** When cbc:ChargeIndicator="false" |
| 1..1 | | *cac:TaxScheme* | | |
| 1..1 | | cbc:ID | Tax Scheme ID | |
| 0..1 | | *cac:TaxExchangeRate* | | **EN ID:** - |

| Crd | Tree and Business term | PEPPOL BIS 5A Usage | Mapping to EN 16931-1 (and PEPPOL BIS Billing 3.0) | |
|---|---|---|---|---|
| | | | **Precision:** | Missing |
| | | | **Remark:** | This information is no longer a tax requirement but it is accommodated for, as an option, as long as the initial specification is still operational. In the rare case ExchangeRate should be encountered in an instance of BIS 5A, and in order not to lose any information, it is suggested that the exchange rate details are presented as a string of text in BT-22. |
| 1..1 | cbc:SourceCurrencyCode | Source Currency code | **EN ID:** | - |
| | | | **Precision:** | Missing |
| | | | **Remark:** | To be placed in BT-22, together with text clarifying the subject matter |
| 1..1 | cbc:TargetCurrencyCode | Target Currency code | **EN ID:** | - |
| | | | **Precision:** | Missing |
| | | | **Remark:** | To be placed in BT-22, together with text clarifying the subject matter |
| 1..1 | cbc:CalculationRate | Calculation rate | **EN ID:** | - |
| | | | **Precision:** | Missing |
| | | | **Remark:** | To be placed in BT-22, together with text clarifying the subject matter |
| 1..1 | cbc:MathematicOperatorCode | Operator code | **EN ID:** | - |
| | | | **Precision:** | Missing |
| | | | **Remark:** | To be placed in BT-22, together with text clarifying the subject matter |
| 0..1 | cbc:Date | Exchange rate date | **EN ID:** | - |
| | | | **Precision:** | Missing |
| | | | **Remark:** | To be placed in BT-22, together with text clarifying the subject matter |
| 0..1 | *cac:TaxTotal* | | | |
| 1..1 | cbc:TaxAmount | VAT total amount | **EN ID:** | **BT-110** |
| | | | **EN Term:** | Invoice total VAT amount |
| | | | **EN Desc:** | The total VAT amount for the Invoice. |
| | | | **Precision:** | Match |
| 0..n | *cac:TaxSubtotal* | | | |
| 1..1 | cbc:TaxableAmount | VAT category taxable amount | **EN ID:** | **BT-116** |
| | | | **EN Term:** | VAT category taxable amount |
| | | | **EN Desc:** | Sum of all taxable amounts subject to a specific VAT category code and VAT category rate (if the VAT category rate is applicable). |
| | | | **Precision:** | Match |
| 1..1 | cbc:TaxAmount | VAT category tax amount | **EN ID:** | **BT-117** |
| | | | **EN Term:** | VAT category tax amount |
| | | | **EN Desc:** | The total VAT amount for a given VAT category. |
| | | | **Precision:** | Match |
| 0..1 | cbc:TransactionCurrencyTaxAmount | Transaction Currency TaxAmount | **EN ID:** | **BT-111** |
| | | | **EN Term:** | Invoice total VAT amount in accounting currency |
| | | | **EN Desc:** | The VAT total amount expressed in the accounting currency accepted or required in the country of the Seller. |
| | | | **Precision:** | Near match |
| | | | **Remark:** | The EN has a total amount for VAT in accounting currency while BIS 5A v2 has separate amounts, per each tax category. When transforming invoices, the relevant amounts in BIS 5A need to be combined into BT-111. |
| 1..1 | *cac:TaxCategory* | | | |
| 1..1 | cbc:ID | VAT category code | **EN ID:** | **BT-118** |
| | | | **EN Term:** | VAT category code |
| | | | **EN Desc:** | Coded identification of a VAT category. |
| | | | **Precision:** | Near match |
| | | | **Remark:** | BIS 5A has fewer VAT categories than the EN. Category E is to be accompanied by a textual justification/clarification, as necessary. It should be verified if the EN has more specific code options fitting each situation. For details, see Appendix 1. No schemeID used in the EN. |
| 1..1 | cbc:Percent | VAT category percentage | **EN ID:** | **BT-119** |

| Crd | Tree and Business term | PEPPOL BIS 5A Usage | Mapping to EN 16931-1 (and PEPPOL BIS Billing 3.0) | |
|---|---|---|---|---|
| | | | **EN Term:** | VAT category rate |
| | | | **EN Desc:** | The VAT rate, represented as percentage that applies for the relevant VAT category. |
| | | | **Precision:** | Match |
| 0..1 | cbc:TaxExemptionReason | VAT exemption reason text | **EN ID:** | **BT-120** |
| | | | **EN Term:** | VAT exemption reason text |
| | | | **EN Desc:** | A textual statement of the reason why the amount is exempted from VAT or why no VAT is being charged |
| | | | **Precision:** | Near match |
| | | | **Remark:** | BIS 5A has fewer VAT categories than the EN. Category E is to be accompanied by a textual justification/clarification, as necessary. It should be verified if the EN has more specific code options fitting each situation. For details, see Appendix 1. |
| 1..1 | *cac:TaxScheme* | | | |
| 1..1 | cbc:ID | Tax Scheme ID | | |
| 1..1 | *cac:LegalMonetaryTotal* | | | |
| 1..1 | cbc:LineExtensionAmount | Sum of line amounts | **EN ID:** | **BT-106** |
| | | | **EN Term:** | Sum of Invoice line net amount |
| | | | **EN Desc:** | Sum of all Invoice line net amounts in the Invoice. |
| | | | **Precision:** | Match |
| 1..1 | cbc:TaxExclusiveAmount | Document total without VAT | **EN ID:** | **BT-109** |
| | | | **EN Term:** | Invoice total amount without VAT |
| | | | **EN Desc:** | The total amount of the Invoice without VAT. |
| | | | **Precision:** | Match |
| 1..1 | cbc:TaxInclusiveAmount | Document total including VAT | **EN ID:** | **BT-112** |
| | | | **EN Term:** | Invoice total amount with VAT |
| | | | **EN Desc:** | The total amount of the Invoice with VAT. |
| | | | **Precision:** | Match |
| 0..1 | cbc:AllowanceTotalAmount | Sum of allowances on document level | **EN ID:** | **BT-107** |
| | | | **EN Term:** | Sum of allowances on document level |
| | | | **EN Desc:** | Sum of all allowances on document level in the Invoice. |
| | | | **Precision:** | Match |
| 0..1 | cbc:ChargeTotalAmount | Sum of charges on document level | **EN ID:** | **BT-108** |
| | | | **EN Term:** | Sum of charges on document level |
| | | | **EN Desc:** | Sum of all charges on document level in the Invoice. |
| | | | **Precision:** | Match |
| 0..1 | cbc:PrepaidAmount | Paid amounts | **EN ID:** | **BT-113** |
| | | | **EN Term:** | Paid amount |
| | | | **EN Desc:** | The sum of amounts which have been paid in advance. |
| | | | **Precision:** | Match |
| 0..1 | cbc:PayableRoundingAmount | Rounding of document total | **EN ID:** | **BT-114** |
| | | | **EN Term:** | Rounding amount |
| | | | **EN Desc:** | The amount to be added to the invoice total to round the amount to be paid. |
| | | | **Precision:** | Near match |
| | | | **Remark:** | Rounding of the total amount to be paid in the EN (not rounding of TaxInclusiveAmount) |
| 1..1 | cbc:PayableAmount | Amount for payment | **EN ID:** | **BT-115** |
| | | | **EN Term:** | Amount due for payment |
| | | | **EN Desc:** | The outstanding amount that is requested to be paid. |
| | | | **Precision:** | Match |
| 1..n | *cac:InvoiceLine* | | | |
| 1..1 | cbc:ID | Invoice line identifier | **EN ID:** | **BT-126** |
| | | | **EN Term:** | Invoice line identifier |
| | | | **EN Desc:** | A unique identifier for the individual line within the Invoice. |
| | | | **Precision:** | Match |

| Crd | | Tree and Business term | PEPPOL BIS 5A Usage | Mapping to EN 16931-1 (and PEPPOL BIS Billing 3.0) | |
|---|---|---|---|---|---|
| 0..1 | | cbc:Note | Line textual note | **EN ID:** | **BT-127** |
| | | | | **EN Term:** | Invoice line note |
| | | | | **EN Desc:** | A textual note that gives unstructured information that is relevant to the Invoice line. |
| | | | | **Precision:** | Match |
| 1..1 | | cbc:InvoicedQuantity | Invoiced quantity | **EN ID:** | **BT-129 and BT-130** |
| | | | | **EN Term:** | Invoiced quantity (BT-129); Invoiced quantity unit of measure code (BT-130) |
| | | | | **EN Desc:** | The quantity of items (goods or services) that is charged in the Invoice line. |
| | | | | **Precision:** | Match; unitCode is required, unitCodeListID is not relevant as the codelist is specifiedin the EN. |
| 1..1 | | cbc:LineExtensionAmount | Invoice line net amount | **EN ID:** | **BT-131** |
| | | | | **EN Term:** | Invoice line net amount |
| | | | | **EN Desc:** | The total amount of the Invoice line. |
| | | | | **Precision:** | Match |
| 0..1 | | cbc:AccountingCost | Customers accounting string | **EN ID:** | **BT-133** |
| | | | | **EN Term:** | Invoice line Buyer accounting reference |
| | | | | **EN Desc:** | A textual value that specifies where to book the relevant data into the Buyer's financial accounts. |
| | | | | **Precision:** | Match |
| 0..1 | | *cac:InvoicePeriod* | | | |
| 0..1 | | cbc:StartDate | Period start date | **EN ID:** | **BT-134** |
| | | | | **EN Term:** | Invoice line period start date |
| | | | | **EN Desc:** | The date when the Invoice period for this Invoice line starts. |
| | | | | **Precision:** | Match |
| 0..1 | | cbc:EndDate | Period end date | **EN ID:** | **BT-135** |
| | | | | **EN Term:** | Invoice line period end date |
| | | | | **EN Desc:** | The date when the Invoice period for this Invoice line ends. |
| | | | | **Precision:** | Match |
| 0..1 | | *cac:OrderLineReference* | | | |
| 1..1 | | cbc:LineID | Invoice line to order line reference | **EN ID:** | **BT-132** |
| | | | | **EN Term:** | Referenced purchase order line reference |
| | | | | **EN Desc:** | An identifier for a referenced line within a purchase order, issued by the Buyer. |
| | | | | **Precision:** | Match |
| 0..n | | *cac:Delivery* | | | |
| 0..1 | | cbc:ActualDeliveryDate | Delivery date | **EN ID:** | **-** |
| | | | | **Precision:** | Missing |
| | | | | **Remark:** | To be placed in BT-127, together with text clarifying the subject matter |
| 0..1 | | *cac:DeliveryLocation* | | | |
| 0..1 | | cbc:ID | Delivered to location identifier | **EN ID:** | **-** |
| | | | | **Precision:** | Missing |
| | | | | **Remark:** | To be placed in BT-127, together with text clarifying the subject matter |
| 0..1 | | *cac:Address* | | | |
| 0..1 | | cbc:StreetName | Address line 1 | **EN ID:** | **-** |
| | | | | **Precision:** | Missing |
| | | | | **Remark:** | To be placed in BT-127, together with text clarifying the subject matter |
| 0..1 | | cbc:AdditionalStreetName | Address line 2 | **EN ID:** | **-** |
| | | | | **Precision:** | Missing |
| | | | | **Remark:** | To be placed in BT-127, together with text clarifying the subject matter |
| 0..1 | | cbc:CityName | City | **EN ID:** | **-** |
| | | | | **Precision:** | Missing |
| | | | | **Remark:** | To be placed in BT-127, together with text clarifying the subject matter |
| 0..1 | | cbc:PostalZone | Post code | **EN ID:** | **-** |
| | | | | **Precision:** | Missing |
| | | | | **Remark:** | To be placed in BT-127, together with text clarifying the subject matter |
| 0..1 | | cbc:CountrySubentity | Country subdivision | **EN ID:** | **-** |

| Crd | Tree and Business term | PEPPOL BIS 5A Usage | Mapping to EN 16931-1 (and PEPPOL BIS Billing 3.0) | |
|---|---|---|---|---|
| | | | **Precision:** Missing | |
| | | | **Remark:** To be placed in BT-127, together with text clarifying the subject matter | |
| 0..1 | └─ *cac:Country* | | | |
| 0..1 | └─ cbc:IdentificationCode | Country code | **EN ID:** - | |
| | | | **Precision:** Missing | |
| | | | **Remark:** To be placed in BT-127, together with text clarifying the subject matter | |
| 0..n | ┌─ *cac:AllowanceCharge* | | | |
| 1..1 | ├─ cbc:ChargeIndicator | Allowance and charges indicator | **Precision:** Missing | |
| | | | **Remark:** The syntax binding of EN to UBL uses the indicator when mapping A/C to one and the same structure. | |
| 1..1 | ├─ cbc:AllowanceChargeReason | Allowance and charges reason | **EN ID:** **BT-139** | |
| | | | **EN Term:** Invoice line allowance reason | |
| | | | **EN Desc:** The reason for the Invoice line allowance, expressed as text. | |
| | | | **Precision:** Match | |
| | | | **Remark:** When cbc:ChargeIndicator="false" | |
| | | | **EN ID:** **BT-144** | |
| | | | **EN Term:** Invoice line charge reason | |
| | | | **EN Desc:** The reason for the Invoice line charge, expressed as text. | |
| | | | **Precision:** Match | |
| | | | **Remark:** When cbc:ChargeIndicator="true" | |
| 1..1 | ├─ cbc:Amount | Allowance and charge amount | **EN ID:** **BT-141** | |
| | | | **EN Term:** Invoice line charge amount | |
| | | | **EN Desc:** The amount of a charge, without VAT. | |
| | | | **Precision:** Match | |
| | | | **Remark:** When cbc:ChargeIndicator="true" | |
| | | | **EN ID:** **BT-136** | |
| | | | **EN Term:** Invoice line allowance amount | |
| | | | **EN Desc:** The amount of an allowance, without VAT. | |
| | | | **Precision:** Match | |
| | | | **Remark:** When cbc:ChargeIndicator="false" | |
| 0..1 | ┌─ *cac:TaxTotal* | | | |
| 1..1 | └─ cbc:TaxAmount | Line VAT amount | **EN ID:** - | |
| | | | **Precision:** Missing | |
| | | | **Remark:** To be placed in BT-127, together with text clarifying the subject matter | |
| 1..1 | ┌─ *cac:Item* | | | |
| 0..1 | ├─ cbc:Description | Item description | **EN ID:** **BT-154** | |
| | | | **EN Term:** Item description | |
| | | | **EN Desc:** A description for an item. | |
| | | | **Precision:** Match | |
| 1..1 | ├─ cbc:Name | Item name | **EN ID:** **BT-153** | |
| | | | **EN Term:** Item name | |
| | | | **EN Desc:** A name for an item. | |
| | | | **Precision:** Match | |
| 0..1 | ├─ *cac:SellersItemIdentification* | | | |
| 1..1 | └─ cbc:ID | Item sellers identifier | **EN ID:** **BT-155** | |
| | | | **EN Term:** Item Seller's identifier | |
| | | | **EN Desc:** An identifier, assigned by the Seller, for the item. | |
| | | | **Precision:** Match | |
| 0..1 | ├─ *cac:StandardItemIdentification* | | | |
| 1..1 | └─ cbc:ID | Item standard identifier | **EN ID:** **BT-157** | |
| | | | **EN Term:** Item standard identifier | |
| | | | **EN Desc:** An item identifier based on a registered scheme. | |
| | | | **Precision:** Near match | |
| | | | **Remark:** SchemeID required in EN, while optional in BIS 5A. | |

| Crd | Tree and Business term | PEPPOL BIS 5A Usage | Mapping to EN 16931-1 (and PEPPOL BIS Billing 3.0) | |
|---|---|---|---|---|
| 0..1 | *cac:OriginCountry* | | | |
| 1..1 | cbc:IdentificationCode | Item country of origin | **EN ID:** **BT-159** | |
| | | | **EN Term:** Item country of origin | |
| | | | **EN Desc:** The code identifying the country from which the item originates. | |
| | | | **Precision:** Match | |
| | | | **Remark:** As country code of ISO 3166-1 applies, listID has no relevance in BIS Billing 3.0. | |
| 0..n | *cac:CommodityClassification* | | | |
| 0..1 | cbc:CommodityCode | Item commodity classification | **EN ID:** **BT-158** | |
| | | | **EN Term:** Item classification identifier | |
| | | | **EN Desc:** A code for classifying the item by its type or nature. | |
| | | | **Precision:** Near match | |
| | | | **Remark:** Map both CommocityCode and ItemClassificationCode to BT-158 (the split in BIS 5A is confusing). Attribute listID is optional in BIS 5A, EN specifies that a scheme identifier (listID) according to UNCL 7143 is required. | |
| 0..1 | cbc:ItemClassificationCode | Item classification code | **EN ID:** **BT-158** | |
| | | | **EN Term:** Item classification identifier | |
| | | | **EN Desc:** A code for classifying the item by its type or nature. | |
| | | | **Precision:** Near match | |
| | | | **Remark:** Map both ItemClassificationCode and CommocityCode to BT-158 (the split in BIS 5A is confusing). Attribute listID is optional in BIS 5A, EN specifies that a scheme identifier (listID) according to UNCL 7143 is required. | |
| 0..1 | *cac:ClassifiedTaxCategory* | | | |
| 1..1 | cbc:ID | Item VAT category code | **EN ID:** **BT-151** | |
| | | | **EN Term:** Invoiced item VAT category code | |
| | | | **EN Desc:** The VAT category code for the invoiced item. | |
| | | | **Precision:** Near match | |
| | | | **Remark:** Compared to the EN, BIS 5A has fewer VAT categories. It should be verified if the EN has more specific code options fitting each situation. No schemeID used for element ID in the EN. For details, see Appendix 1. | |
| 0..1 | cbc:Percent | Line VAT rate | **EN ID:** **BT-152** | |
| | | | **EN Term:** Invoiced item VAT rate | |
| | | | **EN Desc:** The VAT rate, represented as percentage that applies to the invoiced item. | |
| | | | **Precision:** Match | |
| 1..1 | *cac:TaxScheme* | | | |
| 1..1 | cbc:ID | Tax Scheme ID | | |
| 0..n | *cac:AdditionalItemProperty* | | | |
| 1..1 | cbc:Name | Item attributes | **EN ID:** **BT-160** | |
| | | | **EN Term:** Item attribute name | |
| | | | **EN Desc:** The name of the attribute or property of the item. | |
| | | | **Precision:** Match | |
| 1..1 | cbc:Value | Item attributes | **EN ID:** **BT-161** | |
| | | | **EN Term:** Item attribute value | |
| | | | **EN Desc:** The value of the attribute or property of the item. | |
| | | | **Precision:** Match | |
| 0..1 | *cac:Price* | | | |
| 1..1 | cbc:PriceAmount | Item price | **EN ID:** **BT-146** | |
| | | | **EN Term:** Item net price | |
| | | | **EN Desc:** The price of an item, exclusive of VAT, after subtracting item price discount. | |
| | | | **Precision:** Match | |
| 0..1 | cbc:BaseQuantity | Base quantity | **EN ID:** **BT-149** | |
| | | | **EN Term:** Item price base quantity | |
| | | | **EN Desc:** The number of item units to which the price applies. | |

| Crd | | Tree and Business term | PEPPOL BIS 5A Usage | Mapping to EN 16931-1 (and PEPPOL BIS Billing 3.0) | |
|---|---|---|---|---|---|
| | | | | **Precision:** | Match |
| 0..n | | *cac:AllowanceCharge* | | | |
| 1..1 | | cbc:ChargeIndicator | | | |
| 1..1 | | cbc:Amount | Item price discount | **EN ID:** | **BT-147** |
| | | | | **EN Term:** | Item price discount |
| | | | | **EN Desc:** | The total discount subtracted from the Item gross price to calculate the Item net price. |
| | | | | **Precision:** | Match |
| | | | | **Remark:** | When cbc:ChargeIndicator="false" |
| | | | | **EN ID:** | **-** |
| | | | | **Precision:** | Missing |
| | | | | **Remark:** | When cbc:ChargeIndicator="true". Information on any charge added to the item price is to be placed in BT-127, together with text clarifying the subject matter. |
| 0..1 | | cbc:BaseAmount | Item list price | **EN ID:** | **BT-148** |
| | | | | **EN Term:** | Item gross price |
| | | | | **EN Desc:** | The unit price, exclusive of VAT, before subtracting Item price discount. |
| | | | | **Precision:** | Match |
| | | | | **Remark:** | When cbc:ChargeIndicator="false" |
| | | | | **EN ID:** | **-** |
| | | | | **Precision:** | Missing |
| | | | | **Remark:** | When cbc:ChargeIndicator="true": information on any charge added to the item price is to be placed in BT-127, together with text clarifying the subject matter. |

## Appendix 1 – On VAT categories

**Guidance on the handling on VAT in the mapping process**

Compared to the EN, PEPPOL BIS 5A 2.0 supports fewer formal tax categories, and some of the tax exemptions provided for in Directive 2006/112/EC are handled by means of TaxCategory/ID="E" and Percent=0 in combination with a textual exemption reason. In addition, tax totals may be omitted in BIS 5A if the trade transaction is outside the scope of the Directive while EN 16931-1, on the other hand, always requires at least one VAT breakdown group (BG-23). See section 6.4.3 of EN 16931-1.

With regard to the mapping of BIS 5A 2.0 to EN 16931-1, the following situations need to be assessed. Note that mapping will be challenging in cases 5, 6 and 8 below unless supplementing knowledge is available on how the supplier's system generates VAT exempt invoices. For a list of the relevant VAT category codes, see UN/EDIFACT UNTDID 5305 directory 16B, and later.

| | Cases of VAT reporting in PEPPOL BIS 5A 2.0 | Mapping onto the EN (for details, see EN 16931-1, section 6.4.3) |
|---|---|---|
| 1 | The general case of handling "standard" tax: <br><br> • One (or more) instances of TaxTotal/TaxSubTotal contains TaxCategory/ID="S" and the applicable rate in TaxCategory/Percent. | This case has direct correspondence in EN 16931-1. <br><br> Note – In Sweden the rate would be 25, 12 or 6 %. |
| 2 | VAT applies with rate 0: <br><br> • TaxTotal/TaxSubTotal contains TaxCategory/ID="Z" and with TaxCategory/Percent=0. | This case has direct correspondence in EN 16931-1. <br><br> Note – This case does not apply in Sweden. |
| 3 | VAT applies with higher rate (code H) or lower rate (code AA): <br><br> • TaxTotal/TaxSubTotal contains TaxCategory/ID="H" or <br> • TaxTotal/TaxSubTotal contains TaxCategory/ID="AA". | These cases have no correspondence in EN 16931-1. <br><br> Note – These cases do not apply in Sweden. |
| 4 | VAT reverse charge (i.e. buyer has VAT no. and is to declare VAT) <br><br> • TaxTotal/TaxSubTotal contains TaxCategory/ID="AE" and with TaxCategory/Percent=0 and exemption reason. | This case has direct correspondence in EN 16931-1. |
| 5 | The general case of handling tax exemption when specified in tax law: <br><br> • A TaxTotal/TaxSubTotal contains TaxCategory/ID="E" and Percent=0, combined with a textual exemption reason or containing a reference to the relevant rule in law. | The situations may correspond to VAT categories "Exempt", "Intra-community supply" or "Export" as defined in EN 16931-1. The relevant detailed category code should be introduced when mapping, however it may be difficult to determine which case applies if the main source of information merely is the |

| | | |
|---|---|---|
| | | exemption reason in free text. It may be worthwhile checking for buzzwords, like "Intra-community supply" or "Export", but spelling and language options add to the complexity.<br><br>[Assuming that the invoice receiver does not object, it would appear that the EN 16931-1 category "Exempt" combined with the relevant textual exemption reason may convey the sufficient information.] |
| 6 | If the invoice is outside the scope of VAT – alternative A:<br><br>• A TaxTotal/TaxSubTotal exists with TaxCategory/ID="E", Percent=0, and an exemption reason text clarifying that the tax law does not apply.<br><br>Note – This case is close to case 5 above. | a) This case has direct correspondence in EN 16931-1. If the main source of information merely is the exemption reason text, it may be difficult to separate the case of "Not subject to VAT" from other cases of exemption, c.f. case 5. However, if successful the category code should be set to correspond to "Not subject to VAT".<br><br>b) The invoice in EN format shall not contain Seller's VAT identifier (or the Buyer's VAT identifier). If BIS 5A 2.0 contains these VAT identifiers it is recommended they are moved to *Invoice note* (BT-22) together with a clarifying text in order not to lose any identifying information. |
| 7 | If the invoice is outside the scope of VAT – alternative B:<br><br>• The invoice instance contains no TaxTotal or contains one TaxTotal with merely TaxTotalAmount=0 (i.e. no TaxSubTotal is present). | a) For this case one VAT breakdown group (BG-23) has to be created for "outside scope of tax" in order to satisfy the EN:<br><br>• The VAT breakdown group shall show, as taxable amount, the sum of all invoiced amounts<br>• The VAT breakdown group shall have the value 0 as tax amount<br>• The VAT breakdown group shall have an exemption reason text with the meaning "Not subject to VAT" or a corresponding exemption reason code [An example of reason text in Swedish: "ML är inte tillämplig"]<br>b) The invoice in EN format shall not contain Seller's VAT identifier (or the Buyer's VAT identifier). If BIS 5A contains these VAT identifiers it is recommended they are moved to *Invoice note* (BT-22) together with a clarifying text in order not to lose any |

| | | identifying information. |
|---|---|---|
| 8 | PEPPOL BIS 5A 2.0 does not explicitly prohibit the creation of invoices where some of the claims are subject to VAT law while others are not. This situation, with mixed claims, would be characterised by a TaxTotal with<br><br>• More than one TaxSubTotal, one of them having TaxCategory/ID="E" and Percent=0 and a text indicating that tax law does not apply, and (at least) one TaxSubTotal with some other value for TaxCategory/ID.<br><br>Note. It is not known if this option is used in practice. | This situation should be avoided as, in EN 16931-1, the invoice may not mix VAT category "Not subject to VAT" with other VAT categories (see business rules BR-O-01 to BR-O-14). |

## Appendix 2 – On credit transfer and domestic giro system

**Guidance on the mapping of financial details for credit transfer**

The options covered here are credit transfer to bank accounts and to accounts in the two Swedish giro systems, Bankgiro and Plusgiro.

For PaymentMeans in BIS 5A 2.0 having PaymentMeansCode="31" [1)]

- BT-81 of the EN (Payment means type code) is set

    o to value "30", if the receiving account is a bank account on national format or a Swedish giro (i.e. Bankgiro or Plusgiro) account,

    o to value "58" if the receiving account is a SEPA credit transfer (IBAN account).

- In the EN only one occurrence of BT-81 is allowed. This implies that when more than one credit transfer is present all the accounts should have the same payment means type code, i.e. either SEPA or non-SEPA transfers.

- Each occurrence of PayeeFinancialAccount/ID and FinancialInstitution/ID is mapped onto BG-17 (i.e. the group of business terms for credit transfer), as follows[2]

    o When PaymentChannelCode="IBAN": map PayeeFinancialAccount/ID to BT-84, omitting the schemeID attribute, and map the BIC in FinancialInstitution/ID to BT-86

    o When PaymentChannelCode="BBAN": map PayeeFinancialAccount/ID to BT-84, omitting the schemeID attribute, and map the BIC in FinancialInstitution/ID to BT-86

    o When PaymentChannelCode="SE:BANKGIRO" (or "SE:Bankgiro" in an older version): map PayeeFinancialAccount/ID to BT-84, omitting the schemeID attribute, and set BT-86 to "SE:BANKGIRO" (written with capital letters; as a national clearing code).

    o When PaymentChannelCode="SE:PLUSGIRO" (or "SE:Plusgiro" in an older version): map PayeeFinancialAccount/ID to BT-84, omitting the schemeID attribute, and set BT-86 to "SE:PLUSGIRO" (written with capital letters; as a national clearing code).

If PaymentID is present in BIS 5A 2.0, it is mapped to BT-83 (Remittance information). Here differences in cardinality may be an issue. The Swedish giro systems initially had different rules for the formatting of the OCR numbers that were used as reference in the payments and, consequently, the OCR had to be specified per each occurrence of PaymentMeans. Nowadays, with improved design rules, one and the same OCR number can be designed to work for both the giro systems. Nevertheless, those preparing the mapping of BIS 5A to the EN need to verify that the number placed in BT-83 will work for <u>all</u> financial institutions listed in BG-17 of the invoice. That is, one remittance information number has to serve the giro systems as well as the banks identified for credit transfer, if more than one is present.

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[1] In PEPPOL BIS 5A 2.0 code value 31 is used to indicate credit transfer (for what reason is not known), but code value 30 appears more appropriate.

[2] Remark for those taking this mapping into PEPPOL BIS Billing 3: Be aware that the syntax binding oof the EN to UBL 2.1 binds BT-86 to FinancialInstitutionBanch/ID, rather than to FinancialInstitution/ID. (This may confuse if the mapping is done directly from PEPPOL BIS 5A v2 to BIS Billing 3.)

The design with repetitive PaymentMeans in BIS 5A implies that PaymentDueDate is likely to be stated for each occurrence of PaymentMeans. This may in theory result in several due dates in a given invoice instance. This is an unintended feature and those mapping between the formats should verify that several occurrences of PaymentMeans in a BIS 5A instance do not bring out conflicting data when mapping PaymentDueDate to BT-9 (Payment due date).

# Appendix 3 – On negative invoices or credit notes

**Guidance on negative invoice and credit notes**

*1. Background*

The data model in EN16931-1 allows for negative totals and this represents a significant change compared to other specifications recommended by SFTI. Further, the data model defines two alternatives for the creation of crediting transactions: either in the form of a negative invoice (meaning an invoice with a negative grand total) or as a credit note. One implication is that the that the credit note, too, may have a negative total. The standard does not express any preference for one or the other of the formats for crediting. Buyers in public sector (contracting authorities and entities) have to be prepared to receive billing documents of both formats.

The subject of this guide is mapping of Svefaktura onto the EN without presuming any specific syntax binding. However, if including also the perspective of syntaxes, the issue of "negative invoice" vs. "credit note" is amplified in that UBL 2.1 specifies separate transaction formats for invoice and credit note. This freedom of choice is inherited into PEPPOL BIS Billing 3.0.

PEPPOL BIS 5A 2.0 as well is bound to UBL 2.1. Consequently it specifies separate transaction formats for invoices and credit notes. But in this case business rules accompany the transaction formats – they allow for individual amounts (on invoice line level or for AllowanceCharge on document level) to be negative only as long as the document totals for "tax inclusive amount" and "payable mount" are non-negative. This goes for the invoice as well as for the credit note transaction.

*2. Implications on this mapping guide*

This mapping guide builds on the premise that a BIS 5A 2.0 invoice should map to EN16931-1 Invoice (and BIS Billing 3 Invoice), which is taken to represent the most intuitive and straight-forward option.

Due to limited resources, SFTI does not plan to publish any guide for the mapping of BIS 5A 2.0 Credit note onto the EN (and BIS Billing 3) as most parts of such a guide would be just replication. However, those preparing for the mapping of formats may wish to evaluate pros and cons of mappings set up against the EN negative invoice and the EN credit note, respectively. In support of such efforts some comments of are given below. To provide further illustration a use case for the two options of crediting will be published on the SFTI web, in the form of an example.

*2a. When mapping PEPPOL BIS 5A credit note to EN negative invoice:*

In addition to the rules given in general mapping table in this guide, the following measures are suggested when mapping a PEPPOL BIS 5A credit note to the EN negative invoice.

- BT-3, Invoice type code, has to be created – use value "380".
- All amounts present in BIS 5A class AllowanceCharge on document level are mapped with reversed sign to the corresponding elements in BG-20 (Document level allowances) and BG-21 (Document level charges), respectively. The ChargeIndicator is used (without any change) to separate between groups BG-20 and BG-21 as detailed in the general mapping table.
- For all credit note lines, LineExtensionAmount and CreditedQuantity are mapped with reversed sign to BT-131 and BT-129, respectively. (The sign is not to change when mapping Price/PriceAmount and Price/BaseQuantity, if present)

- All amounts present in BIS 5A class TaxTotal are mapped with reversed sign to the corresponding elements in BG-23 (VAT breakdown)
- All amounts present in BIS 5A class LegalMonetaryTotal are mapped with reversed sign to the corresponding elements in BG-22 (Document totals).

As a measure of precaution, the one preparing the mapping should verify that the calculation formulas of the EN are not broken.

*2b. When mapping PEPPOL BIS 5A credit note to EN credit note*

If mapping a BIS 5A 2.0 credit note onto the EN credit note the rules of the general mapping table above can be applied. For obvious reasons, substitution of transaction-specific element tags has to be accommodated for, e.g. Invoice --> CreditNote, InvoiceLine --> CreditNoteLine, InvoicedQuantity --> CreditedQuantity. For BT-3, Invoice type code, create the value "381".

*3. Recommendation on usage*

Two alternative formats for crediting merely represent a cost for implementation but receivers (i.e. the buyers) need to prepare their systems for both options in order to meet the requirements in the EN. Suppliers, on the other hand, are free to choose just one of the options for the sending of billing documents. In their case, the option of "negative invoice" may be the cost-effective, as their needs are then served by one single transaction format.