



## BSI Standards Publication

### Electronic invoicing

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Part 3-2: Syntax binding for ISO/IEC 19845 (UBL 2.1) invoice and credit note

## National foreword

This Published Document is the UK implementation of CEN/TS 16931-3-2:2017, incorporating corrigendum July 2018.

The start and finish of text introduced or altered by corrigendum is indicated in the text by tags. Text altered by CEN corrigendum July 2018 is indicated in the text by AC1 AC1.

The UK participation in its preparation was entrusted to Technical Committee IST/47/-/2, E-invoicing.

A list of organizations represented on this committee can be obtained on request to its secretary.

This publication does not purport to include all the necessary provisions of a contract. Users are responsible for its correct application.

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| 31 August 2018 | Implementation of CEN corrigendum July 2018 |

English Version

## Electronic invoicing - Part 3-2: Syntax binding for ISO/IEC 19845 (UBL 2.1) invoice and credit note

Facturation électronique - Partie 3-2 : Correspondance  
syntaxique pour les factures et les avoirs utilisant  
l'ISO/IEC 19845 (UBL 2.1)

Elektronische Rechnungsstellung - Teil 3-2: Umsetzung  
in die Syntax ISO/IEC 19845 (UBL 2.1) Rechnung und  
Gutschriftsanzeige

This Technical Specification (CEN/TS) was approved by CEN on 30 July 2017 for provisional application.

The period of validity of this CEN/TS is limited initially to three years. After two years the members of CEN will be requested to submit their comments, particularly on the question whether the CEN/TS can be converted into a European Standard.

CEN members are required to announce the existence of this CEN/TS in the same way as for an EN and to make the CEN/TS available promptly at national level in an appropriate form. It is permissible to keep conflicting national standards in force (in parallel to the CEN/TS) until the final decision about the possible conversion of the CEN/TS into an EN is reached.

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EUROPEAN COMMITTEE FOR STANDARDIZATION  
COMITÉ EUROPÉEN DE NORMALISATION  
EUROPÄISCHES KOMITEE FÜR NORMUNG

**CEN-CENELEC Management Centre: Avenue Marnix 17, B-1000 Brussels**

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## European foreword

This document (CEN/TS 16931-3-2:2017) has been prepared by Technical Committee CEN/TC 434 “Electronic invoicing”, the secretariat of which is held by NEN.

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

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

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

- EN 16931-1:2017 Electronic invoicing - Part 1: Semantic data model of the core elements of an electronic invoice
- CEN/TS 16931-2:2017, Electronic invoicing - Part 2: List of syntaxes that comply with EN 16931-1
- CEN/TS 16931-3-1:2017, Electronic invoicing - Part 3 - 1: Methodology for syntax bindings of the core elements of an electronic invoice
- CEN/TS 16931-3-2:2017, Electronic invoicing - Part 3 - 2: Syntax binding for ISO/IEC 19845 (UBL 2.1) invoice and credit note
- CEN/TS 16931-3-3:2017, Electronic invoicing - Part 3 - 3: Syntax binding for UN/CEFACT XML Cross Industry Invoice D16B
- CEN/TS 16931-3-4:2017, Electronic invoicing - Part 3 - 4: Syntax binding for UN/EDIFACT INVOIC D16B
- CEN/TR 16931-4:2017, Electronic invoicing - Part 4: Guidelines on interoperability of electronic invoices at the transmission level
- CEN/TR 16931-5:2017, Electronic invoicing - Part 5: Guidelines on the use of sector or country extensions in conjunction with EN 16931-1, including a methodology to be applied in the real environment
- CEN/TR 16931-6:2017, Electronic invoicing - Part 6: Result of the test of the European standard with respect to its practical application for an end user - Testing methodology

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

## Introduction

The European Commission estimates that “The mass adoption of e-invoicing within the EU would lead to significant economic benefits and it is estimated that moving from paper to e-invoices will generate savings of around EUR 240 billion over a six-year period”<sup>1</sup>. Based on this recognition “The Commission wants to see e-invoicing become the predominant method of invoicing by 2020 in Europe.”

As a means to achieve this goal, Directive 2014/55/EU [1] on electronic invoicing in public procurement aims at facilitating the use of electronic invoices by economic operators when supplying goods, works and services to the public administration (B2G), as well as the support for trading between economic operators themselves (B2B). In particular, it sets out the legal framework for the establishment and adoption of a European standard (EN) for the semantic data model of the core elements of an electronic invoice (EN 16931-1).

In line with Directive 2014/55/EU [1], and after publication of the reference to EN 16931-1 in the Official Journal of the European Union, all contracting public authorities and contracting entities in the EU will be obliged to receive and process an e-invoice as long as:

- it is in conformance with the semantic content as described in EN 16931:1;
- it is represented in any of the syntaxes identified in CEN/TS 16931-2, in accordance with the request referred to in paragraph 1 of article 3 of the Directive 2014/55/EU;
- it is in conformance with the appropriate mapping defined in the applicable subpart of CEN/TS 16931-3.

The semantic data model of the core elements of an electronic invoice – the core invoice model – as described in EN 16931-1 is based on the proposition that a limited, but sufficient set of information elements can be defined that supports generally applicable invoice-related functionalities.

This CEN Technical Specification CEN/TS 16931-3-2 defines the binding of the core elements of the invoice to ISO/IEC 19845 (UBL 2.1). Other subparts of this CEN Technical Specifications define the binding method (CEN/TS 16931-3-1) and map the core invoice model to other syntaxes such as UN/CEFACT XML (CEN/TS 16931-3-3) and ISO/IEC 9735 (UN/EDIFACT) (CEN/TS 16931-3-4).

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

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<sup>1</sup> <http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=COM:2010:0712:FIN:en:PDF>.

## 1 Scope

This CEN Technical Specification (TS) specifies the mapping between the semantic model of an electronic invoice, included in EN 16931-1 and the UBL 2.1 syntax (ISO/IEC 19845). For each element in the semantic model (including sub-elements or supplementary components such as Identification scheme identifiers) it is defined which element in the syntax is to be used to contain its information contents. Any mismatches between semantics, format, cardinality or structure are indicated.

## 2 Normative references

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

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

ISO/IEC 19845, *Information technology — Universal business language version 2.1 (UBL v2.1)*

## 3 Terms and definitions

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

### 3.1

#### **electronic invoice**

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

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

### 3.2

#### **semantic data model**

structured set of logically interrelated information elements

### 3.3

#### **information element**

semantic concept that can be defined independent of any particular representation in a syntax

### 3.4

#### **syntax**

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

### 3.5

#### **business term**

label assigned to a given information element which is used as a primary reference

### 3.6

#### **core invoice model**

semantic data model of the Core elements of an electronic invoice

### 3.7

#### **core elements of an electronic invoice**

set of essential information elements that an electronic invoice may contain in order to enable cross-border interoperability, including the necessary information to ensure legal compliance

### 3.8

#### **identifier**

character string used to establish the identity of, and distinguish uniquely, one instance of an object within an identification scheme from all other objects within the same scheme

Note 1 to entry: An identifier may be a word, number, letter, symbol, or any combination of those.

### 3.9

#### **identification scheme**

collection of identifiers applicable for a given type of object governed under a common set of rules

## **4 Syntax binding to UBL 2.1**

### **4.1 Introduction**

The Universal Business Language (UBL) is developed by the OASIS open standards consortium. OASIS is a non-profit, international consortium that drives the development, convergence and adoption of open standards for the global information society.

UBL is designed to provide a universally understood and recognized syntax for legally binding business documents and to operate within a standard business framework such as ISO 15000 (ebXML) to provide a complete, standards-based infrastructure that can extend the benefits of existing EDI systems to businesses of all sizes. UBL is freely available to everyone without legal encumbrance or licensing fees.

UBL is widely used around the world for procurement (e.g. ordering and electronic invoicing), sourcing (e.g. tendering and catalogues), replenishment (e.g. managed inventory) and transportation and logistics (e.g. waybills, forwarding instructions, and intermodal freight management). UBL provides the standards for the PEPPOL (Pan European eProcurement Online) network and public procurement initiatives in Austria, Belgium, Czech Republic, Denmark, Finland, France, Germany, Greece, Iceland, Ireland, Italy, Netherlands, Norway, Spain, Sweden, and UK (NHS).

Version 2.1 of UBL has been approved for release as an ISO and IEC International Standard, and given the designation 'ISO/IEC 19845:2015'.

UBL schemas are modular, reusable, and extensible in XML-aware ways. As the first standard implementation of ebXML Core Components Technical Specification 2.01, the UBL Library is based on a conceptual model of information components known as Business Information Entities (BIEs). These components are assembled into specific document models such as invoice and order. These document models are then transformed in accordance with UBL Naming and Design Rules into W3C XSD schema syntax. This approach facilitates the creation of UBL-based document types beyond those specified in this release.

### **4.2 Data types**

As stated, UBL messages are constructed using reusable Business Information Entities. The (data) typing mechanism in UBL also relies heavily on reuse of generic components, both within UBL, but also on the Core Component Technical Specification. Typically this has the following structure:

- The message specification (the invoice XSD) imports schema that specifies all the reusable Business Information Entities (expressed as XML elements);

- The message is constructed by using these BIE's;
- Each BIE (e.g. DocumentCurrencyCode) is based on a type with a similar name (e.g. DocumentCurrencyCodeType);
- Each type is based on one of the UBL “Unqualified Data Types” (e.g. CodeType);
- Each Unqualified Data Type is based on one of the Core Component Types (ccts:CodeType).

In the EN, each element is based on one of the seven specified ‘semantic data types’: Amount, Unit price amount, Quantity, Percentage, Identifier, Code, Date, Text, and Binary object. Some of these datatypes have attributes. In UBL, the “Unqualified Data Types” also have attributes, comparable with the datatypes in the EN.

When making a mapping from the EN to UBL, datatypes and their attributes (if applicable) have to be taken into consideration. For each element in the EN, it should be clear where to map the contents of the element, but also how to map the attributes. In most cases, an element from the EN with a specific datatype (e.g. a Code) is mapped to an element in UBL that has a comparable datatype (e.g. CodeType). There are however some exceptions. The table below shows what datatype mappings occur in the UBL mapping, and how often they occur

**Table 1 — UBL data types**

| From (EN)                         | To (UBL)             | #  |
|-----------------------------------|----------------------|----|
| Amount (A)                        | AmountType (A)       | 46 |
| Code (C)                          | CodeType (C)         | 17 |
| Code (C)                          | IdentifierType (I)   | 4  |
| Code (C)                          | TextType (T)         | 1  |
| Date (D)                          | DateType (D)         | 8  |
| Identifier (I)                    | IdentifierType (I)   | 27 |
| Identifier (I)                    | CodeType (C)         | 1  |
| Percent (P)                       | PercentType (P)      | 4  |
| Percent (P)                       | NumericType (Nb)     | 4  |
| Quantity (Q)                      | QuantityType (Q)     | 2  |
| Text (T)                          | TextType (T)         | 32 |
| Text (T)                          | NameType (N)         | 25 |
| Text (T)                          | IdentifierType (I)   | 4  |
| Unit Price Amount (U)             | AmountType (A)       | 3  |
| Binary Object (B)                 | BinaryObjectType (B) | 1  |
| Document Reference Identifier (O) | IdentifierType (I)   | 10 |

| From (EN)     | To (UBL)       | #  |
|---------------|----------------|----|
| Attribute (S) | Identifier (I) | 14 |
| Attribute (S) | Code (C)       | 1  |
| Attribute (S) | Text (T)       | 1  |

Only two datatypes in the EN have attributes. For these datatypes the mapping is straight-forward: simply put the value in the XML element in UBL. For the datatypes that do have attributes (italic in the table above), a mapping is made to the relevant datatype (attributes) in UBL. The attributes marked in bold are mandatory.

These mappings are presented below.

**Table 2 — UBL attributes**

| EN                               | UBL                      |
|----------------------------------|--------------------------|
| Amount                           | AmountType               |
|                                  | <b><i>currencyID</i></b> |
| Unit Price Amount                | AmountType               |
|                                  | <b><i>currencyID</i></b> |
| Quantity                         | QuantityType             |
| Percentage                       | PercentageType           |
| Code                             | CodeType                 |
| Identifier                       | IdentifierType           |
| <i>Scheme identifier</i>         | <i>schemeID</i>          |
| <i>Scheme version identifier</i> | <i>schemeVersionID</i>   |
| Binary Object                    | BinaryObjectType         |
| <b><i>Mime Code</i></b>          | <b><i>mimeCode</i></b>   |
| <b><i>Filename</i></b>           | <b><i>filename</i></b>   |

The amount data type in UBL has a mandatory attribute called *currencyID*. This attribute is used to define the currency of the amount. In the EN, the currency of the amount is defined as a single business term, the BT-5 and defines that only one currency shall be used in the Invoice except for the Total VAT amount in accounting currency (BT-111) in accordance with article 230 of Directive 2006/112/EC on VAT. In consequence, every *currencyID* attribute in the UBL AmountType elements shall map to the BT-5 Invoice currency code except for the *currencyID* in /Invoice/cac:TaxTotal/cbc:TaxAmount that can mapped to BT-5 or to BT-6 if exists.

The EN 16931-1 semantic data model uses semantic data types that consist of more than one information entity. For instance with the Identifier data type it is possible to accompany the content with a corresponding Scheme identifier. The EN 16931-1 does not apply unique identifiers to those additional entities. In order to clearly identify those components in the following syntax mapping, those additional entities are numbered by adding a dash and an additional number to the original ID. For example the Scheme identifier that corresponds to the Buyer identifier (BT-46) gets the unique ID BT-46-1. As UN/CEFACT XML fully supports the codelists referenced by the Semantic Data Model (SDM) the corresponding codes to the semantic requirements of the latest published lists can be used without any additional mapping.

### 4.3 Mapping the Invoice model

Table 3 — Semantic model to UBL invoice syntax elements mapping (normative)

| ID   | Level | Card | BT                           | Desc.                                                                                                             | D <sub>T</sub> | Path                              | Type | Card | Match | Rules |
|------|-------|------|------------------------------|-------------------------------------------------------------------------------------------------------------------|----------------|-----------------------------------|------|------|-------|-------|
| BT-1 | 1     | 1..1 | Invoice number               | A unique identification of the Invoice.                                                                           | I              | /Invoice/cbc:ID                   | I    | 1..1 |       |       |
| BT-2 | 1     | 1..1 | Invoice issue date           | The date when the Invoice was issued.                                                                             | D              | /Invoice/cbc:IssueDate            | D    | 1..1 |       |       |
| BT-3 | 1     | 1..1 | Invoice type code            | A code specifying the functional type of the Invoice.                                                             | C              | /Invoice/cbc:InvoiceTypeCode      | C    | 0..1 | CAR-2 |       |
| BT-5 | 1     | 1..1 | Invoice currency code        | The currency in which all Invoice amounts are given, except for the Total VAT amount in accounting currency.      | C              | /Invoice/cbc:DocumentCurrencyCode | C    | 0..1 | CAR-2 |       |
| BT-6 | 1     | 0..1 | VAT accounting currency code | The currency used for VAT accounting and reporting purposes as accepted or required in the country of the Seller. | C              | /Invoice/cbc:TaxCurrencyCode      | C    | 0..1 | SEM-2 |       |

| ID    | Level | Card. | BT                              | Desc.                                                                                                                                                                                                   | D1 | Path                                            | Type | Card. | Match | Rules |
|-------|-------|-------|---------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|-------------------------------------------------|------|-------|-------|-------|
| BT-7  | 1     | 0..1  | Value added tax point date      | The date when the VAT becomes accountable for the Seller and for the Buyer in so far as that date can be determined and differs from the date of issue of the invoice, according to the VAT directive.. | D  | /Invoice/cbc:TaxPointDate                       | D    | 0..1  | SEM-2 |       |
| BT-8  | 1     | 0..1  | Value added tax point date code | The code of the date when the VAT becomes accountable for the Seller and for the Buyer.                                                                                                                 | C  | /Invoice/cac:InvoicePeriod/cbc:Description Code | C    | 0..1  | SEM-2 |       |
| BT-9  | 1     | 0..1  | Payment due date                | The date when the payment is due.                                                                                                                                                                       | D  | /Invoice/cbc:DueDate                            | D    | 0..1  |       |       |
| BT-10 | 1     | 0..1  | Buyer reference                 | An identifier assigned by the Buyer used for internal routing purposes.                                                                                                                                 | T  | /Invoice/cbc:BuyerReference                     | T    | 0..1  |       |       |
| BT-11 | 1     | 0..1  | Project reference               | The identification of the project the invoice refers to.                                                                                                                                                | O  | /Invoice/cac:ProjectReference/cbc:ID            | I    | 0..n  | CAR-3 |       |
| BT-12 | 1     | 0..1  | Contract reference              | The identification of a contract.                                                                                                                                                                       | O  | /Invoice/cac:ContractDocumentReference/cbc:ID   | I    | 0..n  | CAR-3 |       |

| ID      | Level | Card | BT                         | Desc.                                                                    | DT | Path                                                      | Type | Card. | Match | Rules                         |
|---------|-------|------|----------------------------|--------------------------------------------------------------------------|----|-----------------------------------------------------------|------|-------|-------|-------------------------------|
| BT-13   | 1     | 0..1 | Purchase order reference   | An identifier of a referenced purchase order, issued by the Buyer.       | O  | /Invoice/cac:OrderReference/cbc:ID                        | I    | 0..1  |       |                               |
| BT-14   | 1     | 0..1 | Sales order reference      | An identifier of a referenced sales order, issued by the Seller.         | O  | /Invoice/cac:OrderReference/cbc:SalesOrderID              | I    | 0..1  |       |                               |
| BT-15   | 1     | 0..1 | Receiving advice reference | An identifier of a referenced receiving advice.                          | O  | /Invoice/cac:ReceiptDocumentReference/cbc:ID              | I    | 0..n  | CAR-3 |                               |
| BT-16   | 1     | 0..1 | Despatch advice reference  | An identifier of a referenced despatch advice.                           | O  | /Invoice/cac:DespatchDocumentReference/cbc:ID             | I    | 0..n  | CAR-3 |                               |
| BT-17   | 1     | 0..1 | Tender or lot reference    | The identification of the call for tender or lot the invoice relates to. | O  | /Invoice/cac:OriginatorDocumentReference/cbc:ID           | I    | 0..n  | CAR-3 |                               |
| BT-18   | 1     | 0..1 | Invoiced object identifier | The identification of the call for tender or lot the invoice relates to. | I  | /Invoice/cac:AdditionalDocumentReference/cbc:ID           | I    | 0..n  | CAR-3 | with cbc:DocumentTypeCode=130 |
| BT-18-1 | 2     | 0..1 | Scheme identifier          | The identification scheme identifier of the Invoiced object identifier.  | S  | /Invoice/cac:AdditionalDocumentReference/cbc:ID/@schemeID | I    | 0..1  |       | Code list UNTDID 1153         |

| ID    | Level | Card. | BT                         | Desc.                                                                                                                                 | D <sub>T</sub> | Path                               | Type | Card. | Match           | Rules                                                                                                                                                                                                                                                                                                                     |
|-------|-------|-------|----------------------------|---------------------------------------------------------------------------------------------------------------------------------------|----------------|------------------------------------|------|-------|-----------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| BT-19 | 1     | 0..1  | Buyer accounting reference | A textual value that specifies where to book the relevant data into the Buyer's financial accounts.                                   | T              | /Invoice/cbc:AccountingCost        | T    | 0..1  |                 |                                                                                                                                                                                                                                                                                                                           |
| BT-20 | 1     | 0..1  | Payment terms              | A textual description of the payment terms that apply to the amount due for payment (Including of description of possible penalties). | T              | /Invoice/cac:PaymentTerms/cbc:Note | T    | 0..n  | CAR-3           |                                                                                                                                                                                                                                                                                                                           |
| BG-1  | 1     | 0..n  | INVOICE NOTE               | A group of business terms providing textual notes that are relevant for the invoice, together with an indication of the note subject. |                |                                    |      |       |                 |                                                                                                                                                                                                                                                                                                                           |
| BT-21 | 2     | 0..1  | Invoice note subject code  | The subject of the following textual note.                                                                                            | C              | /Invoice/cbc:Note                  | T    | 0..n  | SYN-2,<br>SEM-2 | Use #subject code#<br>Code list UNTDID 4451<br> Prepend #subject code# to the cbc:Note data element that contains the Note content (e.g. #AAG#CIF)  |

| ID    | Level | Card. | BT                       | Desc.                                                                                                                                                                                                | D1 | Path                         | Type | Card. | Match | Rules |
|-------|-------|-------|--------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|------------------------------|------|-------|-------|-------|
| BT-22 | 2     | 1..1  | Invoice note             | A textual note that gives unstructured information that is relevant to the Invoice as a whole.                                                                                                       | T  | /Invoice/cbc:Note            | T    | 0..n  |       |       |
| BG-2  | 1     | 1..1  | PROCESS CONTROL          | A group of business terms providing information on the business process and rules applicable to the                                                                                                  |    |                              |      |       |       |       |
| BT-23 |       | 0..1  | Business process type    | Identifies the business process context in which the transaction appears, to enable the Buyer to process the Invoice in an appropriate way.                                                          | T  | /Invoice/cbc:ProfileID       | I    | 0..1  |       |       |
| BT-24 | 2     | 1..1  | Specification identifier | An identification of the specification containing the total set of rules regarding semantic content, cardinalities and business rules to which the data contained in the instance document conforms. | I  | /Invoice/cbc:CustomizationID | I    | 0..1  | CAR-2 |       |

| ID                                                                                                                                                                              | Level | Card. | BT                           | Desc.                                                                                                                                                                | D1 | Path                                                                                     | Type | Card. | Match                                                                                                                                                                               | Rules |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|-------|------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|------------------------------------------------------------------------------------------|------|-------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|
| BG-3                                                                                                                                                                            | 1     | 0..n  | PRECEDING INVOICE REFERENCE  | A group of business terms providing information on one or more preceding Invoices.                                                                                   |    | /Invoice/cac:BillingReference/cac:InvoiceDocumentReference                               |      | 0..n  |  Text<br>deleted  |       |
| BT-25                                                                                                                                                                           | 2     | 1..1  | Preceding Invoice number     | The identification of an Invoice that was previously sent by the Seller.                                                                                             | O  | /Invoice/cac:BillingReference/cac:InvoiceDocumentReference/cbc:ID                        | I    | 1..1  |                                                                                                                                                                                     |       |
| BT-26                                                                                                                                                                           | 2     | 0..1  | Preceding Invoice issue date | The date when the Preceding Invoice was issued.                                                                                                                      | D  | /Invoice/cac:BillingReference/cac:InvoiceDocumentReference/cbc:IssueDate                 | D    | 0..1  |                                                                                                                                                                                     |       |
|  BG-4<br> | 1     | 1..1  | SELLER                       | A group of business terms providing information about the Seller.                                                                                                    |    | /Invoice/cac:AccountingSupplierParty                                                     |      | 1..1  |                                                                                                                                                                                     |       |
| BT-27                                                                                                                                                                           | 2     | 1..1  | Seller name                  | The full formal name by which the Seller is registered in the national registry of legal entities or as a Taxable person or otherwise trades as a person or persons. | T  | /Invoice/cac:AccountingSupplierParty/cac:Party/cac:PartyLegalEntity/cbc:RegistrationName | N    | 0..n  | CAR-2,<br>CAR-3                                                                                                                                                                     |       |
| BT-28                                                                                                                                                                           | 2     | 0..1  | Seller trading name          | A name by which the Seller is known, other than Seller name (also known as Business name).                                                                           | T  | /Invoice/cac:AccountingSupplierParty/cac:Party/cac:PartyName/cbc:Name                    | N    | 0..n  | CAR-3                                                                                                                                                                               |       |
| BT-29                                                                                                                                                                           | 2     | 0..n  | Seller identifier            | An identification of the Seller.                                                                                                                                     | I  | /Invoice/cac:AccountingSupplierParty/cac:Party/cac:PartyIdentification/cbc:ID            | I    | 0..n  | CAR-3                                                                                                                                                                               |       |

| ID      | Level | Card. | BT                                                     | Desc.                                                                                                                                                          | Desc. | Path                                                                                        | Type | Card. | Match | Rules                                 |
|---------|-------|-------|--------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|---------------------------------------------------------------------------------------------|------|-------|-------|---------------------------------------|
| BT-29-1 | 3     | 0..1  | Seller identifier scheme identifier                    | The identification scheme identifier of the Seller identifier.                                                                                                 | S     | /Invoice/cac:AccountingSupplierParty/cac:Party/cac:PartyIdentification/cbc:ID/@schemeID     | I    | 0..1  |       |                                       |
| BT-30   | 2     | 0..1  | Seller legal registration identifier                   | An identifier issued by an official registrar that identifies the Seller as a legal entity or person.                                                          | I     | /Invoice/cac:AccountingSupplierParty/cac:Party/cac:PartyLegalEntity/cbc:CompanyID           | I    | 0..n  | CAR-3 |                                       |
| BT-30-1 | 3     | 0..1  | Seller legal registration identifier scheme identifier | The identification scheme identifier of the Seller legal registration identifier.                                                                              | S     | /Invoice/cac:AccountingSupplierParty/cac:Party/cac:PartyLegalEntity/cbc:CompanyID/@schemeID | I    | 0..1  |       |                                       |
| BT-31   | 2     | 0..1  | Seller VAT identifier                                  | The Seller's VAT identifier (also known as Seller VAT identification number).                                                                                  | I     | /Invoice/cac:AccountingSupplierParty/cac:Party/cac:PartyTaxScheme/cbc:CompanyID             | I    | 0..n  | CAR-3 | with<br>cac:TaxScheme/cbc:ID = "VAT"  |
| BT-32   | 2     | 0..1  | Seller tax registration identifier                     | The identification (defined by the Seller's address) of the Seller for tax purposes or a reference that enables the Seller to state his registered tax status. | I     | /Invoice/cac:AccountingSupplierParty/cac:Party/cac:PartyTaxScheme/cbc:CompanyID             | I    | 0..n  | CAR-3 | with<br>cac:TaxScheme/cbc:ID != "VAT" |
| BT-33   | 2     | 0..1  | Seller additional legal information                    | Additional information for the Seller.                                                                                                                         | T     | /Invoice/cac:AccountingSupplierParty/cac:Party/cac:PartyLegalEntity/cbc:CompanyLegalForm    | T    | 0..n  | CAR-3 |                                       |

| ID      | Level | Card | BT                                                         | Desc.                                                                                                          | D1 | Path                                                                                      | Type | Card. | Match | Rules |
|---------|-------|------|------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------|----|-------------------------------------------------------------------------------------------|------|-------|-------|-------|
| BT-34   | 2     | 0..1 | Seller electronic address                                  | Identifies the Seller's electronic address to which a business document may be delivered.                      | I  | /Invoice/cac:AccountingSupplierParty/cac:Party/cbc:EndpointID                             | I    | 0..1  |       |       |
| BT-34-1 | 3     | 1..1 | Seller electronic address identification scheme identifier | The identification scheme identifier of the Seller electronic address                                          | S  | /Invoice/cac:AccountingSupplierParty/cac:Party/cbc:EndpointID/@schemeID                   | I    | 0..1  | CAR-2 |       |
| BG-5    | 2     | 1..1 | SELLER POSTAL ADDRESS                                      | A group of business terms providing information about the address of the Seller.                               |    | /Invoice/cac:AccountingSupplierParty/cac:Party/cac:PostalAddress                          |      | 0..1  | CAR-2 |       |
| BT-35   | 3     | 0..1 | Seller address line 1                                      | The main address line in an address.                                                                           | T  | /Invoice/cac:AccountingSupplierParty/cac:Party/cac:PostalAddress/cbc:StreetName           | N    | 0..1  | STR-5 |       |
| BT-36   | 3     | 0..1 | Seller address line 2                                      | An additional address line in an address that can be used to give further details supplementing the main line. | T  | /Invoice/cac:AccountingSupplierParty/cac:Party/cac:PostalAddress/cbc:AdditionalStreetName | N    | 0..1  | STR-5 |       |
| BT-162  |       | 0..1 | Seller address line 3                                      | An additional address line in an address that can be used to give further details supplementing the main line. | T  | /Invoice/cac:AccountingSupplierParty/cac:Party/cac:PostalAddress/cbc:AddressLine/cbc:Line | T    | 0..n  | CAR-3 |       |

| ID    | Level | Card. | BT                              | Desc.                                                                                           | D <sub>1</sub> | Path                                                                                           | Type | Card. | Match | Rules |
|-------|-------|-------|---------------------------------|-------------------------------------------------------------------------------------------------|----------------|------------------------------------------------------------------------------------------------|------|-------|-------|-------|
| BT-37 | 3     | 0..1  | Seller city                     | The common name of the city, town or village, where the Seller address is located.              | T              | /Invoice/cac:AccountingSupplierParty/cac:Party/cac:PostalAddress/cbc:CityName                  | N    | 0..1  |       |       |
| BT-38 | 3     | 0..1  | Seller postal code              | The identifier for an addressable group of properties according to the relevant postal service. | T              | /Invoice/cac:AccountingSupplierParty/cac:Party/cac:PostalAddress/cbc:PostalZone                | T    | 0..1  |       |       |
| BT-39 | 3     | 0..1  | Seller country subdivision      | The subdivision of a country.                                                                   | T              | /Invoice/cac:AccountingSupplierParty/cac:Party/cac:PostalAddress/cbc:CountrySubentity          | T    | 0..1  |       |       |
| BT-40 | 3     | 1..1  | Seller country code             | A code that identifies the country.                                                             | C              | /Invoice/cac:AccountingSupplierParty/cac:Party/cac:PostalAddress/cac:CountryIdentificationCode | C    | 0..1  | CAR-2 |       |
| BG-6  | 2     | 0..1  | SELLER CONTACT                  | A group of business terms providing contact information about the Seller.s                      |                | /Invoice/cac:AccountingSupplierParty/cac:Party/cac:Contact                                     |      | 0..1  |       |       |
| BT-41 | 3     | 0..1  | Seller contact point            | A contact point for a legal entity or person.                                                   | T              | /Invoice/cac:AccountingSupplierParty/cac:Party/cac:Contact/cbc:Name                            | N    | 0..1  |       |       |
| BT-42 | 3     | 0..1  | Seller contact telephone number | A phone number for the contact point.                                                           | T              | /Invoice/cac:AccountingSupplierParty/cac:Party/cac:Contact/cbc:Telephone                       | T    | 0..1  |       |       |
| BT-43 | 3     | 0..1  | Seller contact email address    | An e-mail address for the contact point.                                                        | T              | /Invoice/cac:AccountingSupplierParty/cac:Party/cac:Contact/cbc:ElectronicMail                  | T    | 0..1  |       |       |

| ID      | Level | Card | BT                                                                   | Desc.                                                                                                | D1 | Path                                                                                        | Type | Card                                                               | Match           | Rules |
|---------|-------|------|----------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|----|---------------------------------------------------------------------------------------------|------|--------------------------------------------------------------------|-----------------|-------|
| BG-7    | 1     | 1..1 | BUYER                                                                | A group of business terms providing information about the Buyer.                                     |    | /Invoice/cac:AccountingCustomerParty                                                        |      | 1..1                                                               |                 |       |
| BT-44   | 2     | 1..1 | Buyer name                                                           | The full name of the Buyer.                                                                          | T  | /Invoice/cac:AccountingCustomerParty/cac:Party/cac:PartyLegalEntity/cbc:RegistrationName    | N    | 0..n                                                               | CAR-2,<br>CAR-3 |       |
| BT-45   | 2     | 0..1 | Buyer trading name                                                   | A name by which the Buyer is known, other than Buyer name (also known as Business name).             | T  | /Invoice/cac:AccountingCustomerParty/cac:Party/cac:PartyName/cbc:Name                       | N    | 0..n                                                               | CAR-3           |       |
| BT-46   | 2     | 0..n | Buyer identifier                                                     | An identifier of the Buyer.                                                                          | I  | /Invoice/cac:AccountingCustomerParty/cac:Party/cac:PartyIdentification/cbc:ID               | I    | $\langle \text{AC} \rangle$<br>0..1<br>$\langle \text{AC} \rangle$ | CAR-3           |       |
| BT-46-1 | 3     | 0..1 | Buyer identifier identification scheme identifier                    | The identifier of the scheme identifier of the Buyer identifier.                                     | S  | /Invoice/cac:AccountingCustomerParty/cac:Party/cac:PartyIdentification/cbc:ID/@schemeID     | I    | 0..1                                                               |                 |       |
| BT-47   | 2     | 0..1 | Buyer legal registration identifier                                  | An identifier issued by an official registrar that identifies the Buyer as a legal entity or person. | I  | /Invoice/cac:AccountingCustomerParty/cac:Party/cac:PartyLegalEntity/cbc:CompanyID           | I    | 0..n                                                               | CAR-3           |       |
| BT-47-1 | 3     | 0..1 | Buyer legal registration identifier identification scheme identifier | The identifier of the scheme identifier of the Buyer legal registration identifier.                  | S  | /Invoice/cac:AccountingCustomerParty/cac:Party/cac:PartyLegalEntity/cbc:CompanyID/@schemeID | I    | 0..1                                                               |                 |       |

| ID      | Level | Card | BT                                                        | Desc.                                                                                       | D1 | Path                                                                            | Type | Card | Match           | Rules                                                                                     |
|---------|-------|------|-----------------------------------------------------------|---------------------------------------------------------------------------------------------|----|---------------------------------------------------------------------------------|------|------|-----------------|-------------------------------------------------------------------------------------------|
| BT-48   | 2     | 0..1 | Buyer VAT identifier                                      | The Buyer's VAT identifier (also known as Buyer VAT identification number).                 | I  | /Invoice/cac:AccountingCustomerParty/cac:Party/cac:PartyTaxScheme/cbc:CompanyID | I    | 0..n | CAR-3,<br>SEM-2 | $\langle AC1 \rangle$ with /<br>cac:TaxScheme/<br>cbc:ID =<br>"VAT" $\langle AC1 \rangle$ |
| BT-49   | 2     | 0..1 | Buyer electronic address                                  | Identifies the Buyer's electronic address to which a business document should be delivered. | I  | /Invoice/cac:AccountingCustomerParty/cac:Party/cbc:EndpointID                   | I    | 0..1 |                 |                                                                                           |
| BT-49-1 | 3     | 1..1 | Buyer electronic address identification scheme identifier | The identification scheme identifier of the Buyer electronic address.                       | S  | /Invoice/cac:AccountingCustomerParty/cac:Party/cbc:EndpointID/@schemeID         | I    | 0..1 | CAR-2           |                                                                                           |
| BG-8    | 2     | 1..1 | BUYER POSTAL ADDRESS                                      | A group of business terms providing information about the postal address for the Buyer.     |    | /Invoice/cac:AccountingCustomerParty/cac:Party/cac:PostalAddress                |      | 0..1 | CAR-2           |                                                                                           |
| BT-50   | 3     | 0..1 | Buyer address line 1                                      | The main address line in an address.                                                        | T  | /Invoice/cac:AccountingCustomerParty/cac:Party/cac:PostalAddress/cbc:StreetName | N    | 0..1 | STR-5           |                                                                                           |

| ID     | Level | Card. | BT                        | Desc.                                                                                                          | D <sub>1</sub> | Path                                                                                                | Type | Card. | Match | Rules |
|--------|-------|-------|---------------------------|----------------------------------------------------------------------------------------------------------------|----------------|-----------------------------------------------------------------------------------------------------|------|-------|-------|-------|
| BT-51  | 3     | 0..1  | Buyer address line 2      | An additional address line in an address that can be used to give further details supplementing the main line. | T              | /Invoice/cac:AccountingCustomerParty/cac:Party/cac:PostalAddress/cbc:AdditionalStreetName           | N    | 0..1  | STR-5 |       |
| BT-163 |       | 0..1  | Buyer address line 3      | An additional address line in an address that can be used to give further details supplementing the main line. | T              | /Invoice/cac:AccountingCustomerParty/cac:Party/cac:PostalAddress/cac:AddressLine/cbc:Line           | T    | 0..n  | CAR-3 |       |
| BT-52  | 3     | 0..1  | Buyer city                | The common name of the city, town or village, where the Buyer's address is located.                            | T              | /Invoice/cac:AccountingCustomerParty/cac:Party/cac:PostalAddress/cbc:CityName                       | N    | 0..1  |       |       |
| BT-53  | 3     | 0..1  | Buyer postal code         | The identifier for an addressable group of properties according to the relevant postal service.                | T              | /Invoice/cac:AccountingCustomerParty/cac:Party/cac:PostalAddress/cbc:PostalZone                     | T    | 0..1  |       |       |
| BT-54  | 3     | 0..1  | Buyer country subdivision | The subdivision of a country.                                                                                  | T              | /Invoice/cac:AccountingCustomerParty/cac:Party/cac:PostalAddress/cbc:CountrySubentity               | T    | 0..1  |       |       |
| BT-55  | 3     | 1..1  | Buyer country code        | A code that identifies the country.                                                                            | C              | /Invoice/cac:AccountingCustomerParty/cac:Party/cac:PostalAddress/cac:Country/cbc:IdentificationCode | C    | 0..1  | CAR-2 |       |

| ID    | Level | Card | BT                             | Desc.                                                                                                     | D1 | Path                                                                          | Type | Card. | Match           | Rules |
|-------|-------|------|--------------------------------|-----------------------------------------------------------------------------------------------------------|----|-------------------------------------------------------------------------------|------|-------|-----------------|-------|
| BG-9  | 2     | 0..1 | BUYER CONTACT                  | A group of business terms providing contact information relevant for the Buyer.                           |    | /Invoice/cac:AccountingCustomerParty/cac:Party/cac:Contact                    |      | 0..1  |                 |       |
| BT-56 | 3     | 0..1 | Buyer contact point            | A contact point for a legal entity or person.                                                             | T  | /Invoice/cac:AccountingCustomerParty/cac:Party/cac:Contact/cbc:Name           | N    | 0..1  |                 |       |
| BT-57 | 3     | 0..1 | Buyer contact telephone number | A phone number for the contact point.                                                                     | T  | /Invoice/cac:AccountingCustomerParty/cac:Party/cac:Contact/cbc:Telephone      | T    | 0..1  |                 |       |
| BT-58 | 3     | 0..1 | Buyer contact email address    | An e-mail address for the contact point.                                                                  | T  | /Invoice/cac:AccountingCustomerParty/cac:Party/cac:Contact/cbc:ElectronicMail | T    | 0..1  |                 |       |
| BG-10 | 1     | 0..1 | PAYEE                          | A group of business terms providing information about the Payee, i.e. the role that receives the payment. |    | /Invoice/cac:PayeeParty                                                       |      | 0..1  |                 |       |
| BT-59 | 2     | 1..1 | Payee name                     | The name of the Payee.                                                                                    | T  | /Invoice/cac:PayeeParty/cac:PartyName/cbc:Name                                | N    | 0..n  | CAR-2,<br>CAR-3 |       |
| BT-60 | 2     | 0..1 | Payee identifier               | An identifier for the Payee.                                                                              | I  | /Invoice/cac:PayeeParty/cac:PartyIdentification/cbc:ID                        | I    | 0..n  | CAR-3           |       |

| ID      | Level | Card. | BT                                                                   | Desc.                                                                                                | D1 | Path                                                                 | Type | Card. | Match           | Rules                                                                                   |
|---------|-------|-------|----------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|----|----------------------------------------------------------------------|------|-------|-----------------|-----------------------------------------------------------------------------------------|
| BT-60-1 | 3     | 0..1  | Payee identifier identification scheme identifier                    | The identification scheme identifier of the Payee identifier.                                        | S  | /Invoice/cac:PayeeParty/cac:PartyIdentification/cbc:ID/@schemeID     | I    | 0..1  |                 |                                                                                         |
| BT-61   | 2     | 0..1  | Payee legal registration identifier                                  | An identifier issued by an official registrar that identifies the Payee as a legal entity or person. | I  | /Invoice/cac:PayeeParty/cac:PartyLegalEntity/cbc:CompanyID           | I    | 0..n  | CAR-3           |                                                                                         |
| BT-61-1 | 3     | 0..1  | Payee legal registration identifier identification scheme identifier | The identification scheme identifier of the Payee legal registration identifier.                     | S  | /Invoice/cac:PayeeParty/cac:PartyLegalEntity/cbc:CompanyID/@schemeID | I    | 0..1  |                 |                                                                                         |
| BG-11   | 1     | 0..1  | SELLER TAX REPRESENTATIVE PARTY                                      | A group of business terms providing information about the Seller's tax representative.               |    | /Invoice/cac:TaxRepresentativeParty                                  |      | 0..1  |                 |                                                                                         |
| BT-62   | 2     | 1..1  | Seller tax representative name                                       | The full name of the Seller's tax representative party.                                              | T  | /Invoice/cac:TaxRepresentativeParty/cac:PartyName/cbc:Name           | N    | 0..n  | CAR-2,<br>CAR-3 |                                                                                         |
| BT-63   | 2     | 1..1  | Seller tax representative VAT identifier                             | The VAT identifier of the Seller's tax representative party.                                         | I  | /Invoice/cac:TaxRepresentativeParty/cac:PartyTaxScheme/cbc:CompanyID | I    | 0..n  | CAR-2,<br>CAR-3 | $\boxed{\text{AC1}}$ with /<br>cac:TaxScheme/<br>cbc:ID =<br>"VAT" $\boxed{\text{AC1}}$ |

| ID     | Level | Card. | BT                                       | Desc.                                                                                                          | D <sub>1</sub> | Path                                                                           | Type | Card. | Match | Rules |
|--------|-------|-------|------------------------------------------|----------------------------------------------------------------------------------------------------------------|----------------|--------------------------------------------------------------------------------|------|-------|-------|-------|
| BG-12  | 2     | 1..1  | SELLER TAX REPRESENTATIVE POSTAL ADDRESS | A group of business terms providing information about the postal address for the tax representative party.     |                | /Invoice/cac:TaxRepresentativeParty/cac:PostalAddress                          |      | 0..1  | CAR-2 |       |
| BT-64  | 3     | 0..1  | Tax representative address line 1        | The main address line in an address.                                                                           | T              | /Invoice/cac:TaxRepresentativeParty/cac:PostalAddress/cbc:StreetName           | N    | 0..1  | STR-5 |       |
| BT-65  | 3     | 0..1  | Tax representative address line 2        | An additional address line in an address that can be used to give further details supplementing the main line. | T              | /Invoice/cac:TaxRepresentativeParty/cac:PostalAddress/cbc:AdditionalStreetName | N    | 0..1  | STR-5 |       |
| BT-164 |       | 0..1  | Tax representative address line 3        | An additional address line in an address that can be used to give further details supplementing the main line. | T              | /Invoice/cac:TaxRepresentativeParty/cac:PostalAddress/cac:AddressLine/cbc:Line | T    | 0..n  | CAR-3 |       |
| BT-66  | 3     | 0..1  | Tax representative city                  | The common name of the city, town or village, where the tax representative address is located.                 | T              | /Invoice/cac:TaxRepresentativeParty/cac:PostalAddress/cbc:CityName             | N    | 0..1  |       |       |

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| ID    | Level | Card. | BT                                     | Desc.                                                                                                               | D1 | Path                                                                                     | Type | Card. | Match | Rules |
|-------|-------|-------|----------------------------------------|---------------------------------------------------------------------------------------------------------------------|----|------------------------------------------------------------------------------------------|------|-------|-------|-------|
| BT-67 | 3     | 0..1  | Tax representative post code           | The identifier for an addressable group of properties according to the relevant postal service.                     | T  | /Invoice/cac:TaxRepresentativeParty/cac:PostalAddress/cbc:PostalZone                     | T    | 0..1  |       |       |
| BT-68 | 3     | 0..1  | Tax representative country subdivision | The subdivision of a country.                                                                                       | T  | /Invoice/cac:TaxRepresentativeParty/cac:PostalAddress/cbc:CountrySubentity               | T    | 0..1  |       |       |
| BT-69 | 3     | 1..1  | Tax representative country code        | A code that identifies the country.                                                                                 | C  | /Invoice/cac:TaxRepresentativeParty/cac:PostalAddress/cac:Country/cbc:IdentificationCode | C    | 0..1  | CAR-2 |       |
| BG-13 | 1     | 0..1  | DELIVERY INFORMATION                   | A group of business terms providing information about where and when the goods and services invoiced are delivered. |    | /Invoice/cac:Delivery                                                                    |      | 0..n  | CAR-3 |       |
| BT-70 | 2     | 0..1  | Delivery to party name                 | The name of the party to which the goods and services are delivered.                                                | T  | /Invoice/cac:Delivery/cac:DeliveryParty/cac:PartyName/cbc:Name                           | N    | 0..n  | CAR-3 |       |
| BT-71 | 2     | 0..1  | Delivery location identifier           | An identifier for the location at which the goods and services are delivered.                                       | I  | /Invoice/cac:Delivery/cac:DeliveryLocation/cbc:ID                                        | I    | 0..1  |       |       |

| ID      | Level | Card. | BT                                                              | Desc.                                                                                                                         | D <sub>T</sub> | Path                                                                  | Type | Card. | Match | Rules |
|---------|-------|-------|-----------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------|----------------|-----------------------------------------------------------------------|------|-------|-------|-------|
| BT-71-1 | 3     | 0..1  | Deliver to location identifier identification scheme identifier | The identification scheme identifier of the Deliver to location identifier.                                                   | S              | /Invoice/cac:Delivery/cac:DeliveryLocation/cbc:ID/@schemeID           | I    | 0..1  |       |       |
| BT-72   | 2     | 0..1  | Actual delivery date                                            | The date on which the delivery is made.                                                                                       | D              | /Invoice/cac:Delivery/cbc:ActualDeliveryDate                          | D    | 0..1  |       |       |
| BG-14   | 2     | 0..1  | DELIVERY OR INVOICE PERIOD                                      | A group of business terms providing information on the invoice period.                                                        |                | /Invoice/cac:InvoicePeriod                                            |      | 0..n  | CAR-3 |       |
| BT-73   | 3     | 0..1  | Invoicing period start date                                     | The date when the Invoice period starts.                                                                                      | D              | /Invoice/cac:InvoicePeriod/cbc:StartDate                              | D    | 0..1  |       |       |
| BT-74   | 3     | 0..1  | Invoicing period end date                                       | The date when the Invoice period ends.                                                                                        | D              | /Invoice/cac:InvoicePeriod/cbc:EndDate                                | D    | 0..1  |       |       |
| BG-15   | 2     | 0..1  | DELIVER TO ADDRESS                                              | A group of business terms providing information about the address to which goods and services invoiced were or are delivered. |                | /Invoice/cac:Delivery/cac:DeliveryLocation/cac:Address                |      | 0..1  |       |       |
| BT-75   | 3     | 0..1  | Deliver to address line 1                                       | The main address line in an address.                                                                                          | T              | /Invoice/cac:Delivery/cac:DeliveryLocation/cac:Address/cbc:StreetName | N    | 0..1  | STR-5 |       |

| ID     | Level | Card. | BT                             | Desc.                                                                                                          | DT | Path                                                                                      | Type | Card. | Match | Rules |
|--------|-------|-------|--------------------------------|----------------------------------------------------------------------------------------------------------------|----|-------------------------------------------------------------------------------------------|------|-------|-------|-------|
| BT-76  | 3     | 0..1  | Deliver to address line 2      | An additional address line in an address that can be used to give further details supplementing the main line. | T  | /Invoice/cac:Delivery/cac:DeliveryLocation/cac:Address/cbc:AdditionalStreetName           | N    | 0..1  | STR-5 |       |
| BT-165 |       | 0..1  | Deliver to address line 3      | An additional address line in an address that can be used to give further details supplementing the main line. | T  | /Invoice/cac:Delivery/cac:DeliveryLocation/cac:Address/cac:AddressLine/cbc:Line           | T    | 0..n  | CAR-3 |       |
| BT-77  | 3     | 0..1  | Deliver to city                | The common name of the city, town or village, where the deliver to address is located.                         | T  | /Invoice/cac:Delivery/cac:DeliveryLocation/cac:Address/cbc:CityName                       | N    | 0..1  |       |       |
| BT-78  | 3     | 0..1  | Deliver to post code           | The identifier for an addressable group of properties according to the relevant postal service.                | T  | /Invoice/cac:Delivery/cac:DeliveryLocation/cac:Address/cbc:PostalZone                     | T    | 0..1  |       |       |
| BT-79  | 3     | 0..1  | Deliver to country subdivision | The subdivision of a country.                                                                                  | T  | /Invoice/cac:Delivery/cac:DeliveryLocation/cac:Address/cbc:CountrySubentity               | T    | 0..1  |       |       |
| BT-80  | 3     | 1..1  | Deliver to country code        | A code that identifies the country.                                                                            | C  | /Invoice/cac:Delivery/cac:DeliveryLocation/cac:Address/cac:Country/cbc:IdentificationCode | C    | 0..1  | CAR-2 |       |

| ID    | Level | Card | BT                         | Desc.                                                                                                                 | Df | Path                                                       | Type | Card. | Match        | Rules |
|-------|-------|------|----------------------------|-----------------------------------------------------------------------------------------------------------------------|----|------------------------------------------------------------|------|-------|--------------|-------|
| BG-16 | 1     | 0..1 | PAYMENT INSTRUCTIONS       | A group of business terms providing information about the payment.                                                    |    | /Invoice/cac:PaymentMeans                                  |      | 0..n  | CAR-3        |       |
| BT-81 | 2     | 1..1 | Payment means type code    | The means, expressed as code, for how a payment is expected to be or has been settled.                                | C  | /Invoice/cac:PaymentMeans/cbc:PaymentMeansCode             | C    | 1..1  |              |       |
| BT-82 | 2     | 0..1 | Payment means text         | The means, expressed as text, for how a payment is expected to be or has been settled.                                | T  | /Invoice/cac:PaymentMeans/cbc:PaymentMeansCode/@Name       | T    | 0..n  | CAR-3, SEM-2 |       |
| BT-83 | 2     | 0..1 | Remittance information     | A textual value used to establish a link between the payment and the Invoice, issued by the Seller.                   | T  | /Invoice/cac:PaymentMeans/cbc:PaymentID                    | I    | 0..n  | CAR-3        |       |
| BG-17 | 2     | 0..n | CREDIT TRANSFER            | A group of business terms to specify credit transfer payments.                                                        |    | /Invoice/cac:PaymentMeans/cac:PayeeFinancialAccount        |      | 0..1  | CAR-2        |       |
| BT-84 | 3     | 1..1 | Payment account identifier | A unique identifier of the financial payment account, at a payment service provider, to which payment should be made. | I  | /Invoice/cac:PaymentMeans/cac:PayeeFinancialAccount/cbc:ID | I    | 1..1  |              |       |

| ID    | Level | Card | BT                                  | Desc.                                                                                                              | DT | Path                                                                                      | Type | Card. | Match | Rules                                                                                                                                              |
|-------|-------|------|-------------------------------------|--------------------------------------------------------------------------------------------------------------------|----|-------------------------------------------------------------------------------------------|------|-------|-------|----------------------------------------------------------------------------------------------------------------------------------------------------|
| BT-85 | 3     | 0..1 | Payment account name                | The name of the payment account, at a payment service provider, to which payment should be made.                   | T  | /Invoice/cac:PaymentMeans/cac:PayeeFinancialAccount/cbc:Name                              | N    | 0..1  |       |                                                                                                                                                    |
| BT-86 | 3     | 0..1 | Payment service provider identifier | An identifier for the payment service provider where a payment account is located.                                 | I  | /Invoice/cac:PaymentMeans/cac:PayeeFinancialAccount/cac:FinancialInstitutionBranch/cbc:ID | I    | 0..1  |       |                                                                                                                                                    |
| BG-18 | 2     | 0..1 | PAYMENT CARD INFORMATION            | A group of business terms providing information about card used for payment contemporaneous with invoice issuance. |    | /Invoice/cac:PaymentMeans/cac:CardAccount                                                 |      | 0..1  |       | $\langle AC_1 \rangle$ with the identifier of the financial service network in cbc:NetworkID. Examples: VISA, Mastercard... $\langle AC_1 \rangle$ |
| BT-87 | 3     | 1..1 | Payment card primary account number | The Primary Account Number (PAN) of the card used for payment.                                                     | T  | /Invoice/cac:PaymentMeans/cac:CardAccount/cbc:PrimaryAccountNumberID                      | I    | 1..1  |       |                                                                                                                                                    |
| BT-88 | 3     | 0..1 | Payment card holder name            | The name of the payment card holder.                                                                               | T  | /Invoice/cac:PaymentMeans/cac:CardAccount/cbc:HolderName                                  | N    | 0..1  |       |                                                                                                                                                    |
| BG-19 | 2     | 0..1 | DIRECT DEBIT                        | A group of business terms to specify a direct debit.                                                               |    | /Invoice/cac:PaymentMeans/cac:PaymentMandate                                              |      | 0..1  |       |                                                                                                                                                    |

| ID    | Level | Card. | BT                                | Desc.                                                                                                  | D1 | Path                                                                          | Type | Card. | Match | Rules                                                              |
|-------|-------|-------|-----------------------------------|--------------------------------------------------------------------------------------------------------|----|-------------------------------------------------------------------------------|------|-------|-------|--------------------------------------------------------------------|
| BT-89 | 3     | 0..1  | Mandate reference identifier      | Unique identifier assigned by the Payee for referencing the direct debit mandate.                      | I  | /Invoice/cac:PaymentMeans/cac:PaymentMandate/cbc:ID                           | I    | 0..1  |       |                                                                    |
| BT-90 | 3     | 0..1  | Bank assigned creditor identifier | Unique banking reference identifier of the Payee or Seller assigned by the Payee or Seller bank.       | I  | /Invoice/cac:AccountingSupplierParty/cac:Party/cac:PartyIdentification/cbc:ID | I    | 0..n  | CAR-3 | with @schemeID = 'SE PA' when the identifier refers to the Seller. |
| BT-90 | 3     | 0..1  | Bank assigned creditor identifier | Unique banking reference identifier of the Payee or Seller assigned by the Payee or Seller bank.       | I  | /Invoice/cac:PayeeParty/cac:PartyIdentification/cbc:ID                        | I    | 0..n  | CAR-3 | with @schemeID = 'SE PA' when the identifier refers to the Payee   |
| BT-91 | 3     | 0..1  | Debited account identifier        | The account to be debited by the direct debit.                                                         | I  | /Invoice/cac:PaymentMeans/cac:PaymentMandate/cac:PayerFinancialAccount/cbc:ID | I    | 0..1  |       |                                                                    |
| BG-20 | 1     | 0..n  | DOCUMENT LEVEL ALLOWANCES         | A group of business terms providing information about allowances applicable to the Invoice as a whole. |    | /Invoice/cac:AllowanceCharge                                                  |      | 0..n  | SEM-2 | with cbc:ChargeIndication or = 'false'                             |
| BT-92 | 2     | 1..1  | Document level allowance amount   | The amount of an allowance, without VAT.                                                               | A  | /Invoice/cac:AllowanceCharge/cbc:Amount                                       | A    | 1..1  |       | with cbc:ChargeIndication or = 'false'                             |

| ID    | Level | Card. | BT                                         | Desc.                                                                                                                                            | DT | Path                                                     | Type | Card. | Match               | Rules                                                                    |
|-------|-------|-------|--------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------|----|----------------------------------------------------------|------|-------|---------------------|--------------------------------------------------------------------------|
| BT-93 | 2     | 0..1  | Document level allowance base amount       | The base amount that may be used, in conjunction with the document level allowance percentage, to calculate the document level allowance amount. | A  | /Invoice/cac:AllowanceCharge/cbc:BaseAmount              | A    | 0..1  |                     | with cbc:ChargeIndication or = 'false'                                   |
| BT-94 | 2     | 0..1  | Document level allowance percentage        | The percentage that may be used, in conjunction with the document level allowance base amount, to calculate the document level allowance amount. | P  | /Invoice/cac:AllowanceCharge/cbc:MultiplierFactorNumeric | N    | 0..1  | SEM-2               | with cbc:ChargeIndication or = 'false'                                   |
| BT-95 | 2     | 1..1  | Document level allowance VAT category code | A coded identification of what VAT category applies to the document level allowance.                                                             | C  | /Invoice/cac:AllowanceCharge/cac:TaxCategory/cbc:ID      | I    | 0..n  | CAR-2, CAR-3, SEM-2 | with cbc:ChargeIndication or = 'false' with cac:TaxScheme/cbc:ID = "VAT" |
| BT-96 | 2     | 0..1  | Document level allowance VAT rate          | The VAT rate, represented as percentage that applies to the document level allowance.                                                            | P  | /Invoice/cac:AllowanceCharge/cac:TaxCategory/cbc:Percent | P    | 0..n  | CAR-3, SEM-2        | with cbc:ChargeIndication or = 'false'                                   |
| BT-97 | 2     | 0..1  | Document level allowance                   | The reason for the document level allowance, expressed                                                                                           | T  | /Invoice/cac:AllowanceCharge/cbc:AllowanceReason         | T    | 0..n  | CAR-3               | with cbc:ChargeIndication or = 'false'                                   |

| ID     | Level | Card | BT                                   | Desc.                                                                                                                                      | DT | Path                                                       | Type | Card | Match | Rules                               |
|--------|-------|------|--------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------|----|------------------------------------------------------------|------|------|-------|-------------------------------------|
|        |       |      | reason                               | as text.                                                                                                                                   |    |                                                            |      |      |       |                                     |
| BT-98  | 2     | 0..1 | Document level allowance reason code | The reason for the document level allowance, expressed as a code.                                                                          | C  | /Invoice/cac:AllowanceCharge/cbc:AllowanceChargeReasonCode | C    | 0..1 |       | with cbc:ChargeIndicat or = 'false' |
| BG-21  | 1     | 0..n | DOCUMENT LEVEL CHARGES               | A group of business terms providing information about charges and taxes other than VAT, applicable to the Invoice as a whole.              |    | /Invoice/cac:AllowanceCharge                               |      | 0..n | SEM-2 | with cbc:ChargeIndicat or = 'true'  |
| BT-99  | 2     | 1..1 | Document level charge amount         | The amount of a charge, without VAT.                                                                                                       | A  | /Invoice/cac:AllowanceCharge/cbc:Amount                    | A    | 1..1 |       | with cbc:ChargeIndicat or = 'true'  |
| BT-100 | 2     | 0..1 | Document level charge base amount    | The base amount that may be used, in conjunction with the document level charge percentage, to calculate the document level charge amount. | A  | /Invoice/cac:AllowanceCharge/cbc:BaseAmount                | A    | 0..1 |       | with cbc:ChargeIndicat or = 'true'  |
| BT-101 | 2     | 0..1 | Document level charge percentage     | The percentage that may be used, in conjunction with the document level charge base amount, to calculate the                               | P  | /Invoice/cac:AllowanceCharge/cbc:MultiplierFactorNumeric   | N    | 0..1 | SEM-2 | with cbc:ChargeIndicat or = 'true'  |

| ID     | Level | Card. | BT                                      | Desc.                                                                              | Df | Path                                                       | Type | Card. | Match               | Rules                                 |
|--------|-------|-------|-----------------------------------------|------------------------------------------------------------------------------------|----|------------------------------------------------------------|------|-------|---------------------|---------------------------------------|
|        |       |       |                                         | document level charge amount.                                                      |    |                                                            |      |       |                     |                                       |
| BT-102 | 2     | 1..1  | Document level charge VAT category code | A coded identification of what VAT category applies to the document level charge.  | C  | /Invoice/cac:AllowanceCharge/cac:TaxCategory/cbc:ID        | I    | 0..n  | CAR-2, CAR-3, SEM-2 | with cbc:ChargeIndication or = 'true' |
| BT-103 | 2     | 0..1  | Document level charge VAT rate          | The VAT rate, represented as percentage that applies to the document level charge. | P  | /Invoice/cac:AllowanceCharge/cac:TaxCategory/cbc:Percent   | P    | 0..n  | CAR-3, SEM-2        | with cbc:ChargeIndication or = 'true' |
| BT-104 | 2     | 0..1  | Document level charge reason            | The reason for the document level charge, expressed as text.                       | T  | /Invoice/cac:AllowanceCharge/cbc:AllowanceChargeReason     | T    | 0..n  | CAR-3               | with cbc:ChargeIndication or = 'true' |
| BT-105 | 2     | 0..1  | Document level charge reason code       | The reason for the document level charge, expressed as a code.                     | C  | /Invoice/cac:AllowanceCharge/cbc:AllowanceChargeReasonCode | C    | 0..1  |                     | with cbc:ChargeIndication or = 'true' |
| BG-22  | 1     | 1..1  | DOCUMENT TOTALS                         | A group of business terms providing the monetary totals for the Invoice.           |    | /Invoice/cac:LegalMonetaryTotal                            |      | 1..1  |                     |                                       |
| BT-106 | 2     | 1..1  | Sum of Invoice line net amount          | Sum of all Invoice line net amounts in the Invoice.                                | A  | /Invoice/cac:LegalMonetaryTotal/cbc:LineExtensionAmount    | A    | 0..1  | CAR-2               |                                       |

| ID     | Level | Card | BT                                              | Desc.                                                                                                        | U <sub>1</sub> | Path                                                      | Type | Card. | Match | Rules                                                                                                                                                                                                             |
|--------|-------|------|-------------------------------------------------|--------------------------------------------------------------------------------------------------------------|----------------|-----------------------------------------------------------|------|-------|-------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| BT-107 | 2     | 0..1 | Sum of allowances on document level             | Sum of all allowances on document level in the Invoice.                                                      | A              | /Invoice/cac:LegalMonetaryTotal/cbc:AllowanceTotalAmount  | A    | 0..1  |       |                                                                                                                                                                                                                   |
| BT-108 | 2     | 0..1 | Sum of charges on document level                | Sum of all charges on document level in the Invoice.                                                         | A              | /Invoice/cac:LegalMonetaryTotal/cbc:ChargeTotalAmount     | A    | 0..1  |       |                                                                                                                                                                                                                   |
| BT-109 | 2     | 1..1 | Invoice total amount without VAT                | The total amount of the Invoice without VAT.                                                                 | A              | /Invoice/cac:LegalMonetaryTotal/cbc:TaxExclusiveAmount    | A    | 0..1  | CAR-2 |                                                                                                                                                                                                                   |
| BT-110 | 2     | 0..1 | Invoice total VAT amount                        | The total VAT amount for the Invoice.                                                                        | A              | /Invoice/cac:TaxTotal/cbc:TaxAmount                       | A    | 0..n  | CAR-3 |                                                                                                                                                                                                                   |
| BT-111 | 2     | 0..1 | Invoice total VAT amount in accounting currency | The VAT total amount expressed in the accounting currency accepted or required in the country of the Seller. | A              | /Invoice/cac:TaxTotal/cbc:TaxAmount                       | A    | 0..n  | CAR-3 |  Use @currencyID = BT-6 if different from BT-5  |
| BT-112 | 2     | 1..1 | Invoice total amount with VAT                   | The total amount of the Invoice with VAT.                                                                    | A              | /Invoice/cac:LegalMonetaryTotal/cbc:TaxInclusiveAmount    | A    | 0..1  | CAR-2 |                                                                                                                                                                                                                   |
| BT-113 | 2     | 0..1 | Paid amount                                     | The sum of amounts which have been paid in advance.                                                          | A              | /Invoice/cac:LegalMonetaryTotal/cbc:PrepaidAmount         | A    | 0..1  |       |                                                                                                                                                                                                                   |
| BT-114 | 2     | 0..1 | Rounding amount                                 | The amount to be added to the invoice total to round the                                                     | A              | /Invoice/cac:LegalMonetaryTotal/cbc:PayableRoundingAmount | A    | 0..1  |       |                                                                                                                                                                                                                   |

| ID     | Level | Card. | BT                          | Desc.                                                                                                                              | D <sub>1</sub> | Path                                                              | Type | Card. | Match        | Rules                                     |
|--------|-------|-------|-----------------------------|------------------------------------------------------------------------------------------------------------------------------------|----------------|-------------------------------------------------------------------|------|-------|--------------|-------------------------------------------|
|        |       |       |                             | amount to be paid.                                                                                                                 |                |                                                                   |      |       |              |                                           |
| BT-115 | 2     | 1..1  | Amount due for payment      | The outstanding amount that is requested to be paid.                                                                               | A              | /Invoice/cac:LegalMonetaryTotal/cbc:PayableAmount                 | A    | 1..1  |              |                                           |
| BG-23  | 1     | 1..n  | VAT BREAKDOWN               | A group of business terms providing information about VAT breakdown by different categories, rates and exemption reasons           |                | /Invoice/cac:TaxTotal/cac:TaxSubtotal                             |      | 0..n  | CAR-2        |                                           |
| BT-116 | 2     | 1..1  | VAT category taxable amount | Sum of all taxable amounts subject to a specific VAT category code and VAT category rate (if the VAT category rate is applicable). | A              | /Invoice/cac:TaxTotal/cac:TaxSubtotal/cbc:TaxableAmount           | A    | 0..1  | CAR-2        |                                           |
| BT-117 | 2     | 1..1  | VAT category tax amount     | The total VAT amount for a given VAT category.                                                                                     | A              | /Invoice/cac:TaxTotal/cac:TaxSubtotal/cbc:TaxAmount               | A    | 1..1  |              |                                           |
| BT-118 | 2     | 1..1  | VAT category code           | Coded identification of a VAT category.                                                                                            | C              | /Invoice/cac:TaxTotal/cac:TaxSubtotal/cac:TaxCategory/cbc:ID      | I    | 0..1  | CAR-2, SEM-2 | AC1 with cac:TaxScheme/cbc:ID = "VAT" AC1 |
| BT-119 | 2     | 0..1  | VAT category rate           | The VAT rate, as represented that applies for the relevant VAT category.                                                           | P              | /Invoice/cac:TaxTotal/cac:TaxSubtotal/cac:TaxCategory/cbc:Percent | P    | 0..1  | SEM-2        |                                           |

| ID     | Level | Card. | BT                              | Desc.                                                                                                                                | D <sub>1</sub> | Path                                                                                  | Type | Card. | Match        | Rules |
|--------|-------|-------|---------------------------------|--------------------------------------------------------------------------------------------------------------------------------------|----------------|---------------------------------------------------------------------------------------|------|-------|--------------|-------|
| BT-120 | 2     | 0..1  | VAT exemption reason text       | A textual statement of the reason why the amount is exempted from VAT or why no VAT is being charged                                 | T              | /Invoice/cac:TaxTotal/cac:TaxSubtotal/cac:TaxCategory/cbc:TaxExemptionReason          | T    | 0..n  | CAR-3, SEM-2 |       |
| BT-121 | 2     | 0..1  | VAT exemption reason code       | A coded statement of the reason for why the amount is exempted from VAT.                                                             | C              | /Invoice/cac:TaxTotal/cac:TaxSubtotal/cac:TaxCategory/cbc:TaxExemptionReasonCode      | C    | 0..1  | SEM-2        |       |
| BG-24  | 1     | 0..n  | ADDITIONAL SUPPORTING DOCUMENTS | A group of business terms providing information about additional supporting documents substantiating the claims made in the Invoice. |                | /Invoice/cac:AdditionalDocumentReference                                              |      | 0..n  |              |       |
| BT-122 | 2     | 1..1  | Supporting document reference   | An identifier of the supporting document.                                                                                            | O              | /Invoice/cac:AdditionalDocumentReference/cbc:ID                                       | I    | 1..1  |              |       |
| BT-123 | 2     | 0..1  | Supporting document description | A description of the supporting document.                                                                                            | T              | /Invoice/cac:AdditionalDocumentReference/cbc:DocumentDescription                      | T    | 0..1  |              |       |
| BT-124 | 2     | 0..1  | External document location      | The URL (Uniform Resource Locator) that identifies where the external document is located.                                           | T              | /Invoice/cac:AdditionalDocumentReference/cac:Attachment/cac:ExternalReference/cbc:URI | I    | 0..1  |              |       |

| ID       | Level | Card. | BT                             | Desc.                                                                                    | D1 | Path                                                                                               | Type | Card. | Match | Rules                           |
|----------|-------|-------|--------------------------------|------------------------------------------------------------------------------------------|----|----------------------------------------------------------------------------------------------------|------|-------|-------|---------------------------------|
| BT-125   | 2     | 0..1  | Attached document              | An attached document embedded as binary object or sent together with the invoice.        | B  | /Invoice/cac:AdditionalDocumentReference/cac:Attachment/cbc:EmbeddedDocumentBinaryObject           | B    | 0..1  |       |                                 |
| BT-125-1 | 3     | 1..1  | Attached document Mime code    | The mime code of the attached document.                                                  | S  | /Invoice/cac:AdditionalDocumentReference/cac:Attachment/cbc:EmbeddedDocumentBinaryObject/@mimeType | C    | 1..1  |       |                                 |
| BT-125-2 | 3     | 1..1  | Attached document Filename     | The file name of the attached document                                                   | S  | /Invoice/cac:AdditionalDocumentReference/cac:Attachment/cbc:EmbeddedDocumentBinaryObject/@filename | T    | 0..1  | CAR-2 |                                 |
| BG-25    | 1     | 1..n  | INVOICE LINE                   | A group of business terms providing information on individual Invoice lines.             |    | /Invoice/cac:InvoiceLine                                                                           |      | 1..n  |       |                                 |
| BT-126   | 2     | 1..1  | Invoice line identifier        | A unique identifier for the individual line within the Invoice.                          | I  | /Invoice/cac:InvoiceLine/cbc:ID                                                                    | I    | 1..1  |       |                                 |
| BT-127   | 2     | 0..1  | Invoice line note              | A textual note that gives unstructured information that is relevant to the Invoice line. | T  | /Invoice/cac:InvoiceLine/cbc:Note                                                                  | T    | 0..n  | CAR-3 |                                 |
| BT-128   | 2     | 0..1  | Invoice line object identifier | An identifier for an object on which the invoice line is based, given by the Seller.     | I  | /Invoice/cac:InvoiceLine/cac:DocumentReference/cbc:ID                                              | I    | 0..n  | CAR-3 | with cbc:DocumentTypeCode = 130 |

| ID       | Level | Card | BT                                               | Desc.                                                                                               | D1 | Path                                                            | Type | Card. | Match | Rules |
|----------|-------|------|--------------------------------------------------|-----------------------------------------------------------------------------------------------------|----|-----------------------------------------------------------------|------|-------|-------|-------|
| BT-128-1 | 3     | 0..1 | Invoice line object identifier scheme identifier | The identification scheme identifier of the Invoice line object identifier.                         | S  | /Invoice/cac:InvoiceLine/cac:DocumentReference/cbc:ID/@schemeID | I    | 0..1  |       |       |
| BT-129   | 2     | 1..1 | Invoiced quantity                                | The quantity of items (goods or services) that is charged in the Invoice line.                      | Q  | /Invoice/cac:InvoiceLine/cbc:InvoicedQuantity                   | Q    | 0..1  | CAR-2 |       |
| BT-130   | 2     | 1..1 | Invoiced quantity unit of measure                | The unit of measure that applies to the invoiced quantity.                                          | C  | /Invoice/cac:InvoiceLine/cbc:InvoicedQuantity/@unitCode         | C    | 0..1  | CAR-2 |       |
| BT-131   | 2     | 1..1 | Invoice line net amount                          | The total amount of the Invoice line.                                                               | A  | /Invoice/cac:InvoiceLine/cbc:LineExtensionAmount                | A    | 1..1  |       |       |
| BT-132   | 2     | 0..1 | Referenced purchase order line reference         | An identifier for a referenced line within a purchase order, issued by the Buyer.                   | O  | /Invoice/cac:InvoiceLine/cac:OrderLineReference/cbc:LineID      | I    | 0..n  | CAR-3 |       |
| BT-133   | 2     | 0..1 | Invoice line Buyer accounting reference          | A textual value that specifies where to book the relevant data into the Buyer's financial accounts. | T  | /Invoice/cac:InvoiceLine/cbc:AccountingCost                     | T    | 0..1  |       |       |
| BG-26    | 2     | 0..1 | INVOICE LINE PERIOD                              | A group of business terms providing information about the period relevant for the Invoice line.     |    | /Invoice/cac:InvoiceLine/cac:InvoicePeriod                      |      | 0..n  | CAR-3 |       |

| ID     | Level | Card. | BT                                 | Desc.                                                                                                                                        | U1 | Path                                                                        | Type | Card. | Match | Rules                               |
|--------|-------|-------|------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------|----|-----------------------------------------------------------------------------|------|-------|-------|-------------------------------------|
| BT-134 | 3     | 0..1  | Invoice line period start date     | The date when the Invoice period for this Invoice line starts.                                                                               | D  | /Invoice/cac:InvoiceLine/cac:InvoicePeriod/cbc:StartDate                    | D    | 0..1  |       |                                     |
| BT-135 | 3     | 0..1  | Invoice line period end date       | The date when the Invoice period for this Invoice line ends.                                                                                 | D  | /Invoice/cac:InvoiceLine/cac:InvoicePeriod/cbc:EndDate                      | D    | 0..1  |       |                                     |
| BG-27  | 2     | 0..n  | INVOICE LINE ALLOWANCES            | A group of business terms providing information about allowances applicable to the individual Invoice line.                                  |    | /Invoice/cac:InvoiceLine/cac:AllowanceCharacter                             |      | 0..n  | SEM-2 | with cbc:ChargeIndicat or = 'false' |
| BT-136 | 3     | 1..1  | Invoice line allowance amount      | The amount of an allowance, without VAT.                                                                                                     | A  | /Invoice/cac:InvoiceLine/cac:AllowanceCharacter/cbc:Amount                  | A    | 1..1  |       | with cbc:ChargeIndicat or = 'false' |
| BT-137 | 3     | 0..1  | Invoice line allowance base amount | The base amount that may be used, in conjunction with the Invoice line allowance percentage, to calculate the Invoice line allowance amount. | A  | /Invoice/cac:InvoiceLine/cac:AllowanceCharacter/cbc:BaseAmount              | A    | 0..1  |       | with cbc:ChargeIndicat or = 'false' |
| BT-138 | 3     | 0..1  | Invoice line allowance percentage  | The percentage that may be used, in conjunction with the Invoice line allowance base amount, to calculate the Invoice line allowance amount. | P  | /Invoice/cac:InvoiceLine/cac:AllowanceCharacter/cbc:MultiplierFactorNumeric | N    | 0..1  | SYN-2 | with cbc:ChargeIndicat or = 'false' |

| ID     | Level | Card. | BT                                 | Desc.                                                                                                                                  | D <sub>1</sub> | Path                                                                       | Type | Card. | Match | Rules                               |
|--------|-------|-------|------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------------------------------------------------------------------|------|-------|-------|-------------------------------------|
| BT-139 | 3     | 0..1  | Invoice line allowance reason      | The reason for the Invoice line allowance, expressed as text.                                                                          | T              | /Invoice/cac:InvoiceLine/cac:AllowanceCharge/cbc:AllowanceChargeReason     | T    | 0..n  | CAR-3 | with cbc:ChargeIndicat or = 'false' |
| BT-140 | 3     | 0..1  | Invoice line allowance reason code | The reason for the Invoice line allowance, expressed as a code.                                                                        | C              | /Invoice/cac:InvoiceLine/cac:AllowanceCharge/cbc:AllowanceChargeReasonCode | C    | 0..1  |       | with cbc:ChargeIndicat or = 'false' |
| BG-28  | 2     | 0..n  | INVOICE LINE CHARGES               | A group of business terms providing information about charges and taxes other than VAT applicable to the individual Invoice line.      |                | /Invoice/cac:InvoiceLine/cac:AllowanceCharge                               |      | 0..n  | SEM-2 | with cbc:ChargeIndicat or = 'true'  |
| BT-141 | 3     | 1..1  | Invoice line charge amount         | The amount of a charge, without VAT.                                                                                                   | A              | /Invoice/cac:InvoiceLine/cac:AllowanceCharge/cbc:Amount                    | A    | 1..1  |       | with cbc:ChargeIndicat or = 'true'  |
| BT-142 | 3     | 0..1  | Invoice line base charge amount    | The base amount that may be used, in conjunction with the Invoice line charge percentage, to calculate the Invoice line charge amount. | A              | /Invoice/cac:InvoiceLine/cac:AllowanceCharge/cbc:BaseAmount                | A    | 0..1  |       | with cbc:ChargeIndicat or = 'true'  |

| ID     | Level | Card | BT                              | Desc.                                                                                                                                  | DT | Path                                                                       | Type | Card. | Match | Rules                                     |
|--------|-------|------|---------------------------------|----------------------------------------------------------------------------------------------------------------------------------------|----|----------------------------------------------------------------------------|------|-------|-------|-------------------------------------------|
| BT-143 | 3     | 0..1 | Invoice line charge percentage  | The percentage that may be used, in conjunction with the Invoice line charge base amount, to calculate the Invoice line charge amount. | P  | /Invoice/cac:InvoiceLine/cac:AllowanceCharge/cbc:MultiplierFactorNumeric   | N    | 0..1  | SYN-2 | with<br>cbc:ChargeIndicat<br>or = 'true'  |
| BT-144 | 3     | 0..1 | Invoice line charge reason      | The reason for the Invoice line charge, expressed as text.                                                                             | T  | /Invoice/cac:InvoiceLine/cac:AllowanceCharge/cbc:AllowanceChargeReason     | T    | 0..n  | CAR-3 | with<br>cbc:ChargeIndicat<br>or = 'true'  |
| BT-145 | 3     | 0..1 | Invoice line charge reason code | The reason for the Invoice line charge, expressed as a code.                                                                           | C  | /Invoice/cac:InvoiceLine/cac:AllowanceCharge/cbc:AllowanceChargeReasonCode | C    | 0..1  |       | with<br>cbc:ChargeIndicat<br>or = 'true'  |
| BG-29  | 2     | 1..1 | PRICE DETAILS                   | A group of business terms providing information about the price applied for the goods and services invoiced on the Invoice line.       |    | /Invoice/cac:InvoiceLine/cac:Price                                         |      | 0..1  | CAR-2 |                                           |
| BT-146 | 3     | 1..1 | Item net price                  | The price of an item, exclusive of VAT, after subtracting item price discount.                                                         | U  | /Invoice/cac:InvoiceLine/cac:Price/cbc:PriceAmount                         | A    | 1..1  |       |                                           |
| BT-147 | 3     | 0..1 | Item price discount             | The total discount subtracted from the Item gross price to calculate the Item net price.                                               | U  | /Invoice/cac:InvoiceLine/cac:Price/cac:AllowanceCharge/cbc:Amount          | A    | 0..n  | CAR-3 | with<br>cbc:ChargeIndicat<br>or = 'false' |

| ID     | Level | Card. | BT                                            | Desc.                                                                                                                             | D <sub>1</sub> | Path                                                                    | Type | Card. | Match        | Rules                                 |
|--------|-------|-------|-----------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------|----------------|-------------------------------------------------------------------------|------|-------|--------------|---------------------------------------|
| BT-148 | 3     | 0..1  | Item gross price                              | The unit price, exclusive of VAT, before subtracting Item price discount.                                                         | U              | /Invoice/cac:InvoiceLine/cac:Price/cac:AllowanceCharge/cbc:BaseAmount   | A    | 0..n  | CAR-3, SEM-3 | with cbc:ChargeIndicated or = 'false' |
| BT-149 | 3     | 0..1  | Item price base quantity                      | The number of item units to which the price applies.                                                                              | Q              | /Invoice/cac:InvoiceLine/cac:Price/cbc:BaseQuantity                     | Q    | 0..1  |              |                                       |
| BT-150 | 3     | 0..1  | Item price base quantity of unit measure code | The unit of measure that applies to the Item price base quantity.                                                                 | C              | /Invoice/cac:InvoiceLine/cac:Price/cbc:BaseQuantity/@unitCode           | C    | 0..1  |              |                                       |
| BG-30  | 2     | 1..1  | LINE VAT INFORMATION                          | A group of business terms providing information about the VAT applicable for the goods and services invoiced on the Invoice line. |                | /Invoice/cac:InvoiceLine/cac:Item/cac:ClassifiedTaxCategory             |      | 0..n  | CAR-2, CAR-3 |                                       |
| BT-151 | 3     | 1..1  | Invoiced item VAT category code               | The VAT category code for the invoiced item.                                                                                      | C              | /Invoice/cac:InvoiceLine/cac:Item/cac:ClassifiedTaxCategory/cbc:ID      | I    | 0..1  | CAR-2        |                                       |
| BT-152 | 3     | 0..1  | Invoiced item VAT rate                        | The VAT rate, represented as percentage that applies to the invoiced item.                                                        | P              | /Invoice/cac:InvoiceLine/cac:Item/cac:ClassifiedTaxCategory/cbc:Percent | P    | 0..1  | SEM-2        |                                       |

| ID       | Level | Card. | BT                                                        | Desc.                                                                                  | DT | Path                                                                                     | Type | Card. | Match | Rules |
|----------|-------|-------|-----------------------------------------------------------|----------------------------------------------------------------------------------------|----|------------------------------------------------------------------------------------------|------|-------|-------|-------|
| BG-31    | 2     | 1..1  | ITEM INFORMATION                                          | A group of business terms providing information about the goods and services invoiced. |    | /Invoice/cac:InvoiceLine/cac:Item                                                        |      | 1..1  |       |       |
| BT-153   | 3     | 1..1  | Item name                                                 | A name for an item.                                                                    | T  | /Invoice/cac:InvoiceLine/cac:Item/cbc:Name                                               | N    | 0..1  | CAR-2 |       |
| BT-154   | 3     | 0..n  | Item description                                          | A description for an item.                                                             | T  | /Invoice/cac:InvoiceLine/cac:Item/cbc:Description                                        | T    | 0..1  | CAR-3 |       |
| BT-155   | 3     | 0..1  | Item Seller's identifier                                  | An identifier, assigned by the Seller, for the item.                                   | I  | /Invoice/cac:InvoiceLine/cac:Item/cac:Seller'sItemIdentification/cbc:ID                  | I    | 0..1  |       |       |
| BT-156   | 3     | 0..1  | Item Buyer's identifier                                   | An identifier, assigned by the Buyer, for the item.                                    | I  | /Invoice/cac:InvoiceLine/cac:Item/cac:Buyer'sItemIdentification/cbc:ID                   | I    | 0..1  |       |       |
| BT-157   | 3     | 0..1  | Item standard identifier                                  | An item identifier based on a registered scheme.                                       | I  | /Invoice/cac:InvoiceLine/cac:Item/cac:StandardItemIdentification/cbc:ID                  | I    | 0..1  |       |       |
| BT-157-1 | 4     | 1..1  | Item standard identifier identification scheme identifier | The identification scheme identifier of the Item standard identifier                   | S  | /Invoice/cac:InvoiceLine/cac:Item/cac:StandardItemIdentification/cbc:ID/@schemeID        | I    | 0..1  |       |       |
| BT-158   | 3     | 0..n  | Item classification identifier                            | A code for classifying the item by its type or nature.                                 | I  | /Invoice/cac:InvoiceLine/cac:Item/cac:CommodityClassification/cbc:ItemClassificationCode | C    | 0..n  |       |       |

| ID       | Level | Card. | BT                                               | Desc.                                                                                                | Df | Path                                                                                                    | Type | Card. | Match | Rules |
|----------|-------|-------|--------------------------------------------------|------------------------------------------------------------------------------------------------------|----|---------------------------------------------------------------------------------------------------------|------|-------|-------|-------|
| BT-158-1 | 4     | 1..1  | Item classification identifier scheme identifier | The identification scheme identifier of the Item classification identifier                           | S  | /Invoice/cac:InvoiceLine/cac:Item/cac:CommodityClassification/cbc:ItemClassificationCode/@listID        | I    | 0..1  | CAR-2 |       |
| BT-158-2 |       | 0..1  | Scheme version identifier                        | The version of the identification scheme.                                                            | S  | /Invoice/cac:InvoiceLine/cac:Item/cac:CommodityClassification/cbc:ItemClassificationCode/@listVersionID | I    | 0..1  |       |       |
| BT-159   | 3     | 0..1  | Item country of origin                           | The code identifying the country from which the item originates.                                     | C  | /Invoice/cac:InvoiceLine/cac:Item/cac:OriginCountry/cbc:IdentificationCode                              | C    | 0..1  |       |       |
| BG-32    | 3     | 0..n  | ITEM ATTRIBUTES                                  | A group of business terms providing information about properties of the goods and services invoiced. |    | /Invoice/cac:InvoiceLine/cac:Item/cac:AdditionalItemProperty                                            |      | 0..n  |       |       |
| BT-160   | 4     | 1..1  | Item attribute name                              | The name of the attribute or property of the item.                                                   | T  | /Invoice/cac:InvoiceLine/cac:Item/cac:AdditionalItemProperty/cbc:Name                                   | N    | 1..1  |       |       |
| BT-161   | 4     | 1..1  | Item attribute value                             | The value of the attribute or property of the item.                                                  | T  | /Invoice/cac:InvoiceLine/cac:Item/cac:AdditionalItemProperty/cbc:Value                                  | T    | 0..1  | CAR-2 |       |

Table 4 — UBL invoice syntax elements to semantic model mapping (informative)

| Path                         | Card. | ID    | Level | Card. | BT                        | Desc.                                                                                                                                                                                                | DT |
|------------------------------|-------|-------|-------|-------|---------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|
| /Invoice                     |       |       |       |       |                           |                                                                                                                                                                                                      |    |
| /Invoice/cbc:CustomizationID | 0..1  | BT-24 | 2     | 1..1  | Specification identifier  | An identification of the specification containing the total set of rules regarding semantic content, cardinalities and business rules to which the data contained in the instance document conforms. | I  |
| /Invoice/cbc:ProfileID       | 0..1  | BT-23 | 2     | 0..1  | Business process type     | Identifies the business process context in which the transaction appears, to enable the Buyer to process the Invoice in an appropriate way.                                                          | T  |
| /Invoice/cbc:ID              | 1..1  | BT-1  | 1     | 1..1  | Invoice number            | A unique identification of the Invoice.                                                                                                                                                              | I  |
| /Invoice/cbc:IssueDate       | 1..1  | BT-2  | 1     | 1..1  | Invoice issue date        | The date when the Invoice was issued.                                                                                                                                                                | D  |
| /Invoice/cbc:DueDate         | 0..1  | BT-9  | 1     | 0..1  | Payment due date          | The date when the payment is due.                                                                                                                                                                    | D  |
| /Invoice/cbc:InvoiceTypeCode | 0..1  | BT-3  | 1     | 1..1  | Invoice type code         | A code specifying the functional type of the Invoice.                                                                                                                                                | C  |
| /Invoice/cbc:Note            | 0..n  | BT-21 | 2     | 0..1  | Invoice note subject code | The subject of the following textual note. <b>[AC1]</b> Prepend the subject code in the note element using #subject code#. <b>[AC1]</b>                                                              | C  |
| /Invoice/cbc:Note            | 0..n  | BT-22 | 2     | 1..1  | Invoice note              | A textual note that gives unstructured information that is relevant to the Invoice as a whole.                                                                                                       | T  |

| Path                                     | Card | ID    | Level | Card | BT                           | Desc.                                                                                                                                                                                                    | DT |
|------------------------------------------|------|-------|-------|------|------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|
| /Invoice/cbc:TaxPointDate                | 0..1 | BT-7  | 1     | 0..1 | Value added tax point date   | The date when the VAT becomes accountable for the Seller and for the Buyer in so far as that date can be determined and differs from the date of issue of the invoice, according to the VAT directive... | D  |
| /Invoice/cbc:DocumentCurrencyCode        | 0..1 | BT-5  | 1     | 1..1 | Invoice currency code        | The currency in which all Invoice amounts are given, except for the Total VAT amount in accounting currency.                                                                                             | C  |
| /Invoice/cbc:TaxCurrencyCode             | 0..1 | BT-6  | 1     | 0..1 | VAT accounting currency code | The currency used for VAT accounting and reporting purposes as accepted or required in the country of the Seller.                                                                                        | C  |
| /Invoice/cbc:AccountingCost              | 0..1 | BT-19 | 1     | 0..1 | Buyer accounting reference   | A textual value that specifies where to book the relevant data into the Buyer's financial accounts.                                                                                                      | T  |
| /Invoice/cbc:BuyerReference              | 0..1 | BT-10 | 1     | 0..1 | Buyer reference              | An identifier assigned by the Buyer used for internal routing purposes.                                                                                                                                  | T  |
| /Invoice/cac:InvoicePeriod               | 0..n | BG-14 | 2     | 0..1 | DELIVERY OR INVOICE PERIOD   | A group of business terms providing information on the invoice period.                                                                                                                                   |    |
| /Invoice/cac:InvoicePeriod/cbc:StartDate | 0..1 | BT-73 | 3     | 0..1 | Invoicing period start date  | The date when the Invoice period starts.                                                                                                                                                                 | D  |

| Path                                                                     | Card | ID    | Level | Card | BT                           | Desc.                                                                                   | DT |
|--------------------------------------------------------------------------|------|-------|-------|------|------------------------------|-----------------------------------------------------------------------------------------|----|
| /Invoice/cac:InvoicePeriod/cbc:EndDate                                   | 0..1 | BT-74 | 3     | 0..1 | Invoicing period end date    | The date when the Invoice period ends.                                                  | D  |
| /Invoice/cac:InvoicePeriod/cbc:DescriptionCode                           | 0..n | BT-8  | 1     | 0..1 | Value added tax point code   | The code of the date when the VAT becomes accountable for the Seller and for the Buyer. | C  |
| /Invoice/cac:OrderReference                                              | 0..1 |       |       |      |                              |                                                                                         |    |
| /Invoice/cac:OrderReference/cbc:ID                                       | 1..1 | BT-13 | 1     | 0..1 | Purchase order reference     | An identifier of a referenced purchase order, issued by the Buyer.                      | O  |
| /Invoice/cac:OrderReference/cbc:SalesOrderID                             | 0..1 | BT-14 | 1     | 0..1 | Sales order reference        | An identifier of a referenced sales order, issued by the Seller.                        | O  |
| /Invoice/cac:BillingReference                                            | 0..n |       |       |      |                              |                                                                                         |    |
| /Invoice/cac:BillingReference/cac:InvoiceDocumentReference               | 0..1 | BG-3  | 1     | 0..n | PRECEDING INVOICE REFERENCE  | A group of business terms providing information on one or more preceding Invoices.      |    |
| /Invoice/cac:BillingReference/cac:InvoiceDocumentReference/cbc:ID        | 1..1 | BT-25 | 2     | 1..1 | Preceding Invoice number     | The identification of an Invoice that was previously sent by the Seller.                | O  |
| /Invoice/cac:BillingReference/cac:InvoiceDocumentReference/cbc:IssueDate | 0..1 | BT-26 | 2     | 0..1 | Preceding Invoice issue date | The date when the Preceding Invoice was issued.                                         | D  |
| /Invoice/cac:DespatchDocumentReference                                   | 0..n |       |       |      |                              |                                                                                         |    |
| /Invoice/cac:DespatchDocumentReference/cbc:ID                            | 1..1 | BT-16 | 1     | 0..1 | Despatch advice reference    | An identifier of a referenced despatch advice.                                          | O  |
| /Invoice/cac:ReceiptDocumentReference                                    | 0..n |       |       |      |                              |                                                                                         |    |

| Path                                                      | Card | ID      | Level | Card | BT                              | Desc.                                                                                                                                 | DT |
|-----------------------------------------------------------|------|---------|-------|------|---------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|----|
| /Invoice/cac:ReceiptDocumentReference/cbc:ID              | 1..1 | BT-15   | 1     | 0..1 | Receiving advice reference      | An identifier of a referenced receiving advice.                                                                                       | 0  |
| /Invoice/cac:OriginatorDocumentReference                  | 0..n |         |       |      |                                 |                                                                                                                                       | 0  |
| /Invoice/cac:OriginatorDocumentReference/cbc:ID           | 1..1 | BT-17   | 1     | 0..1 | Tender or lot reference         | The identification of the call for tender or lot the invoice relates to.                                                              | 0  |
| /Invoice/cac:ContractDocumentReference                    | 0..n |         |       |      |                                 |                                                                                                                                       |    |
| /Invoice/cac:ContractDocumentReference/cbc:ID             | 1..1 | BT-12   | 1     | 0..1 | Contract reference              | The identification of a contract.                                                                                                     | 0  |
| /Invoice/cac:AdditionalDocumentReference                  | 0..n | BG-24   | 1     | 0..n | ADDITIONAL SUPPORTING DOCUMENTS | A group of business terms providing information about additional supporting documents substantiating the claims made in the Invoice.  |    |
| /Invoice/cac:AdditionalDocumentReference/cbc:ID           | 1..1 | BT-18   | 1     | 0..1 | Invoiced object identifier      | The identification of the call for tender or lot the invoice relates to. <b>[AC1]</b> Use cbc:DocumentType-Code = "130". <b>[AC1]</b> | I  |
| /Invoice/cac:AdditionalDocumentReference/cbc:ID           | 1..1 | BT-122  | 2     | 1..1 | Supporting document reference   | An identifier of the supporting document.                                                                                             | 0  |
| /Invoice/cac:AdditionalDocumentReference/cbc:ID/@schemeID | 0..1 | BT-18-1 | 2     | 0..1 | Scheme identifier               | The identification scheme identifier of the Invoiced object identifier.                                                               | S  |

| Path                                                                                               | Card | ID       | Level | Card | BT                              | Desc.                                                                                      | DT |
|----------------------------------------------------------------------------------------------------|------|----------|-------|------|---------------------------------|--------------------------------------------------------------------------------------------|----|
| /Invoice/cac:AdditionalDocumentReference/cbc:DocumentDescription                                   | 0..1 | BT-123   | 2     | 0..1 | Supporting document description | A description of the supporting document.                                                  | T  |
| /Invoice/cac:AdditionalDocumentReference/cac:Attachment                                            | 0..1 |          |       |      |                                 |                                                                                            |    |
| /Invoice/cac:AdditionalDocumentReference/cac:Attachment/cbc:EmbeddedDocumentBinaryObject           | 0..1 | BT-125   | 2     | 0..1 | Attached document               | An attached document or embedded as binary object or sent together with the invoice.       | B  |
| /Invoice/cac:AdditionalDocumentReference/cac:Attachment/cbc:EmbeddedDocumentBinaryObject/@mimeType | 1..1 | BT-125-1 | 3     | 1..1 | Attached document Mime code     | The mime code of the attached document.                                                    | S  |
| /Invoice/cac:AdditionalDocumentReference/cac:Attachment/cbc:EmbeddedDocumentBinaryObject/@filename | 0..1 | BT-125-2 | 3     | 1..1 | Attached document Filename      | The file name of the attached document                                                     | S  |
| /Invoice/cac:AdditionalDocumentReference/cac:Attachment/cac:ExternalReference                      | 0..1 |          |       |      |                                 |                                                                                            |    |
| /Invoice/cac:AdditionalDocumentReference/cac:Attachment/cac:ExternalReference/cbc:URI              | 0..1 | BT-124   | 2     | 0..1 | External document location      | The URL (Uniform Resource Locator) that identifies where the external document is located. | T  |
| /Invoice/cac:ProjectReference                                                                      | 0..n |          |       |      |                                 |                                                                                            |    |
| /Invoice/cac:ProjectReference/cbc:ID                                                               | 1..1 | BT-11    | 1     | 0..1 | Project reference               | The identification of the project the invoice refers to.                                   | O  |
| /Invoice/cac:AccountingSupplierParty                                                               | 1..1 | BG-4     | 1     | 1..1 | SELLER                          | A group of business terms providing information about the Seller.                          |    |
| /Invoice/cac:AccountingSupplierParty/cac:Party                                                     | 0..1 |          |       |      |                                 |                                                                                            |    |
| /Invoice/cac:AccountingSupplierParty/cac:Party/cbc:EndPointID                                      | 0..1 | BT-34    | 2     | 0..1 | Seller electronic address       | Identifies the Seller's electronic address to which a business document may be delivered.  | I  |