EHF Implementation guide

Invoice and Credit note

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1 INTRODUCTION

This document describes the data formats used when trading partners exchange invoice information electronically (Norwegian: Elektronisk Handelsformat; EHF). It is prepared as part of the initiative taken by the Norwegian "Agency for Public Management and eGovernment" (Difi) within the standardization of electronic trade processes.

1.1 BACKGROUND AND OBJECTIVE

The government white paper labeled "St.Meld. nr. 36 (2008-2009) Det gode innkjøp" (The good procurement), states among other things:

«It's the Government's opinion that increased use of electronic solutions is important to improve and increase the efficiency of public procurement. The use of electronic solutions may reduce time spent on public procurement, increase the competition and arrange for purchases to be more transparent and easier to re-examine. By spending less time and money on procurement, resources will be available for both modernizing the public sector and more welfare.
The goal for introducing electronic solutions is to contribute to a better, simpler and more secure procurement. »

The previous «Ministry of Government Administration, Reform and Church Affairs» (FAD) considered use of open standards as a vital means to build a well-functioning public administration, with good internal collaboration and a high level of service for both inhabitants and businesses.

Definition of open standards:
An open standard is characterized by its reputation and will be maintained by a non-commercial organisation, and the continuing development is based on decision processes open to every interested party. The standard is published and the documentation is available, either free of charge or for a small, insignificant fee. Anyone must be allowed to copy, distribute and use the standard free of charge or for a small, insignificant fee. The intellectual rights related to the standard (e.g. patents) are irrevocably available, without any royalties. There is no reservation regarding re-use of the standard. [1]

The purpose of this document is to describe a common format for invoice messages in the Norwegian market, and to facilitate an efficient implementation and increased use of electronic collaboration regarding the invoicing process based on this format

1.2 TARGET AUDIENCE

The target audience for this implementation guide is both accounting and IT professionals in organisations aiming at performing the invoicing process completely or partially electronic. That means issuing an invoice, a credit note and a reminder. This document may also benefit system suppliers, ERP suppliers and message brokers.

- Accounting professionals are advised to read chapters 1 through 5.
- Chapters 5 through 7 are for both accounting professionals as technical implementers
- IT professionals may concentrate on chapters 6 through 9.

[1] http://no.wikipedia.org/wiki/%C3%85pen_standard

1.3 DOCUMENT STRUCTURE

This document consists of the following chapters and contents:

- Chapter 1 gives a short introduction describing the background and objective of this implementation guide.
- Chapter 2 gives the change history of the document.
- Chapter 3 describes the EHF formats (Invoice and Credit note) in general.
- Chapter 4 links to definitions relevant to EHF formats.
- Chapter 5 links to general principles and conditions for the formats.
- Chapter 6 describes in detail central information elements.
- Chapter 7 gives the complete information contents of the invoice and the credit note formats.
- Chapter 8 deals with validation.
- Chapter 9 embraces these appendices:
    - Appendix 1: Message structure
    - Appendix 2: Message matrix
    - Appendix 3: Code lists
    - Appendix 4: Link to UBL 2.0 schema for invoice and credit note
    - Appendix 5: Link to Schematron files used in validation
    - Appendix 6: XML example files

Appendices 1, 2 and 6 are separate documents. Appendices 3, 4 and 5 serve as links to information on the internet.

1.4 MANDATORY USE

This version is valid from 1. October 2015, and is mandatory from the same date.

2 DOCUMENT HISTORY

Version	Comments	Author	Date
2.0.5	Changes in validator: • New validation artefacts for PEPPOL and BII rules, upgrade to XSLT/xPath 2.0. • Empty elements will raise error, not warning as previously, applies to rule NONAT-T10-R025 and NONAT-T14-R023. Editorial changes: • Recommondation to use value «NA» if your reference is not relevant for the invoice. • Correct element-naming for payee party in chapter 6.1 Other changes: • Attachments to implementation guide will be unzipped in Github for easier access to documents • Missing examplefiles restored	Siw Meckelborg, Edisys Consulting AS	01.09.2015
Hotfix	Removed validation on schemeID for ClassifiedTaxCatagory for both invoice and creditnote as this was breaking backwards compatibility	Siw Meckelborg, Edisys Consulting AS	15.04.2015
2.0.4	Changes in validator: • Added validation on schemeID for ClassifiedTaxCatagory for both invoice and creditnote • Warning if attachments are outside recommended types for both invoice and creditnote Editorial changes in the implementation guide: • Correction of example in chapter 6.15 • Clarifying invoicing to consumers • Clarification of use of BBAN when using Norwegian account numbers • Editorial changes in chapter 7 and 6.2.2.	Siw Meckelborg, Edisys Consulting AS	01.03.2015
2.0.3	Changes in validator: • Validation of all mandatory and recommended elements. • Validation of elements not used in EHF, and cardinality outside scope of EHF. Validation of datatypes (VAT number, date, bankaccount etc.) • Validation of the amount in //cac:TaxTotal/cac:TaxSubtotal/cbc:TaxableAmount.	Siw Meckelborg, Edisys Consulting AS Yngve Pettersen, Edisys Consuling AS	01.12.2014

	• Only organisational numbers are valid in EndpointID. • Validation to ensure that the currency attribute is equal to DocumentCurrencyCode. • Correction of the validation of TaxInclusiveAmount, Credit note line amount • NONAT-T14-R020 changed from error to warning. Editorial changes to the implementation guide: • Adding Dependant to description of elements. • Specification of the price element • Updated description of Delivery address and date. • Fix of typo's and other small changes to text.		
2.0.2	Change in rule for Sellers VAT number, to allow invoices and credit notes for companies not registered for VAT Editorial change in appendix 3.	Siw Meckelborg, Edisys Consulting AS	29.09.2014
2.0, rev.1	Allowing for issue date set to future date for both invoice and credit note. NONAT-T10-R009 and NONAT-T14-R005 changed from Fatal error to warning. Added rule to check correct use of Profile ID for both Invoice and credit note.	Siw Meckelborg, Edisys Consulting AS	19.08.2014
2.0	Changes, invoice and credit note: 1. Invoice in other currency than NOK 2. Specification of VAT in NOK. The following elements must be filled a. TaxCurrency Code b. TaxExchangeRate, i. Source currency ii. Target currency iii. Exchange rate c. TaxTotal/TaxSubtotal/TransactionCurrencyTaxAmount. 3. Added name and address for financial institution 4. New requirements for use of, and content of the attribute listID for codelist elements. 5. Removed the use of attribute schemeAgencyID for CompanyID 6. Removed postal address for VAT representative to harmonize with PEPPOL BIS. Changes made for credit note: 7. OrderReference at document level Editorial changes for rule ID's and texts.	Olav Kristiansen, Difi Siw Meckelborg, Edisys Consulting AS Jostein Frømyr, Edisys Consulting AS Are Berg, Edisys Consulting AS Trond Bertil Barstad, Edisys Consulting AS	07.05.2014

2.0	Extensions, invoice and creditnote: • Invoice in other currency than NOK (VAT in NOK) • Sellers tax representative • Contract type • Type AllowanceCharge • Contact name for seller and buyer • Period, manufacturer and country of origin for the item on line level Extensions, creditnote: • Registration name for party legal entity, seller and buyer • Delivery on document and line level • Payment means on document level • AllowanceCharge on line level • Base quantity for price on line level • Reference to invoice/invoice line on line level (BillingReference) Deletions, invoice and creditnote: • Address identifier, PO box, Building number and Department in the Address element , regarding seller, buyer and delivery • Countrysubentity in the legal address • Department, seller and buyer • Payment channel in the payment measns element • Contact person, seller and buyer • MVA spesifikasjon for rabatter/gebyrer på linje og pris Deletions, creditnote: • Referance to credtinote on document level (BillingReference) Changes, invoice and creditnote: • Invoicetype, mandatory • Legal registration name, seller and buyer, mandatory • VAT percentage on line level, optional • Payment terms may occur several times • Incorrect VAT category leads to rejection of the document in the validator • Content in EndpointID changed • Content in UBLVersionID changed from 2.0 to 2.1 • Content in CustomizationID changed. • Version number in Profile ID changed from 1.0 to 2.0 Functional extension:	Olav A. Kristiansen, Difi Camilla Bø, Hafslund Morten Gjestad, Nets Dan Andre Nylænder, Unit4 Agresso Jan Terje Kaaby, NARF Morten Krøgenes, Bankenes Standariseringskontor Per Martin Jøraholmen, DFØ Jostein Frømyr, Edisys Erik Gustavsen, Edisys	30.05.2013

	• Invoicing of consumers (B2C) Several adjustments and clarifications about: • Accounting cost • Delivery • Attachments • Optional elements • EndpointID • Bank account number Use of UBL version 2.1 XML schema.		
1.6	English version	Gunnar Stensby, Edisys	16.01.2013
1.6 Rev. 1	Adding a colon in CustomizationID. Allow more than one occurrence of AllowanceCharge under Price. Accounting string on InvoiceLine is changed from recommended to optional. Urge to not use optional Note elements. Text adjustments.	Olav A. Kristiansen, Difi Jostein Frømyr, Edisys Erik Gustavsen, Edisys	14.01.2013
1.6	Several adjustments and clarifications about: • Endpoint ID • Organisation number • VAT-number • Allowances • Charges • Amount • Rounding rules description • Profiles and messages In addition introducing technical and functional modifications for • Allowing negative invoice • Delivery Address on invoice line • Support for Norwegian profiles • Mandatory elements made optional (StreetAddress for supplier and customer) • Introduced recommended elements (LegalEntityName for supplier and customer)	Olav A. Kristiansen, Difi Jostein Frømyr, Edisys Erik Gustavsen, Edisys	02.01.2013
1.5	Updated preview for invoice where PaymentMeans is repeatable (appendix 5) Updated all test files. Updated XSLT for credit note for preview of appendix (appendices 5 and 8). Updated structure tables (appendix 1)	Bao Nguyen, Difi	30.11.2011

	Updated message matrices with better descriptions (appendix 2) and correction of XPath for mapping from e2b to EHF Updated unit code list adding some Norwegian translations (appendix 3) Updated validation help files (schematron, xslt) (Vefa page) New appendix about validation rules (appendix 10) Updated validation text in chapter 3.2 Updated text; VAT rate increased from 14% to 15%, chapter 4.3 Updated text; format of OrderReference at line level, for chapter 4.5 Updated text; recommendation for appendices description, chapter 4.8 Credit note message may include attached files New paragraph in chapter 4.9 about the use of document reference New paragraph in chapter 4.10 about allowances and charges New paragraph in 4.11 about PartyTaxScheme for supplier Updated text; infrastructure for exchanging EHFs, chapter 6.6		
1.4	4.8 Recommendation for the use of appendices	Bao Nguyen, Difi	18.04.2011
1.3	Name change New appendix with Xpath to mandatory and recommended elements.	Bao Nguyen, Difi	25.03.2011
1.2	Correcting chapter 3.1.1 (Bank Account No becomes mandatory)	Bao Nguyen, Difi	24.02.2011
1.1	Correcting chapters 3.1.1, 3.1.2, 3.2 Appendices 1, 2 and 5 (new data element: TaxCategory in Allowance Charge) English version Test files	Bao Nguyen, Difi Kristin V. Gulbrandsen, Difi	20.01.2012

1.01	Correcting definitions	Bao Nguyen, Difi	04.05.2010
1.0	Final version	Bao Nguyen, Difi	27.04.2010

2.1 CONSEQUENCES OF IMPLEMENTING THIS VERSION

Version 2.0.5 is a revision of EHF 2.0, and this version is backwards compatible to EHF 2.0. This means that any instance documents valid towards EHF 2.0 is also valid in version 2.0.5. Please note that valid here reflects the validity against the implementation guide of EHF 2.0, as this is the normative reference.

2.1.1 REGISTRATION IN ELMA

Invoice and creditnote receivers capable of receiving EHF 2.0 instance documents is also capable of receiving EHF 2.0.5, so no change is needed in the registration in ELMA.

3 EHF – ELEKTRONISK HANDELSFORMAT (ELECTRONIC COMMERCE FORMAT)

3.1 ABOUT EHF

EHF is an anagram of the Norwegian expression «Elektronisk handelsformat» (Electronic Commerce Format).

EHF is based on the work performed by CEN BII[2]. This is further adjusted to comply with the Norwegian accounting regulations and current practices for the different business processes in the Norwegian market. Difi pursues the goal to cover the full trading process using EHF documents, both before and after awarding (signing of a contract).

Documents, from the tender catalogue to the credit note will be gathered under the EHF umbrella. During 2013 Difi will prepare for the use of EHF formats in what is known as the post award process, i.e. the part of the business process that starts when a supplier and a customer have signed a contract.

By using the EHF documents the collaboration between the supplier and the customer will be predictable. Elements from the tender Catalogue will be re-used in the Order, and elements from the Order will be re-used in the Invoice. This leads to a holistic use of all the documents under the EHF umbrella.
Difi has chosen to use CEN BII[3] as a base for the EHF formats and the Universal Business Language (UBL)[4] as a foundation for the implemented syntax. Both EHF and UBL are open standards and as such not liable to any licensing fees or royalties. EHF is managed and maintained by Difi.

3.2 INFORMATION CONSISTENCY

The different EHF formats mentioned above contain a number of common information elements (supplier, customer, item etc.). It is important to preserve consistency in those common information

[2] http://www.cen.eu/cwa/bii/specs/
[3] http://www.cen.eu/cwa/bii/specs/
[4] http://www.oasis-open.org/committees/tc_home.php?wg_abbrev=ubl

elements, and that means that elements with identical content are declared in the same way and as far as possible given the same element tag name.
EHF invoicing formats will for instance re-use elements from the Catalogue and Order to ensure consistency between the messages and to make sure that the information from the business transactions are reflected in the invoicing documents. This makes it possible to implement an efficient and automated control of the invoice and the originating transactions.

3.3 EMPTY ELEMENTS

The use of empty elements is prohibited in UBL, which is the base for EHF. The reason for this, is that empty elements may be interpreted to have a certain meaning, it could mean that the information was not available at the time of sending as an example. In addition, numeric- and date elements have requirements that would generate validation errors if they were empty.

The use of empty elements is, for the above mentioned reasons, not allowed in EHF.

3.4 MESSAGE TRANSPORT

Open PEPPOL Transport Infrastructure will provide an efficient use and transport of the EHF formats. The objective is to make it easy for parties in different countries to do cross-border trade. Experience shows that it is easy to implement electronic messaging in Norway, because most of the service providers use standard processes.

It must be noted that every document scheduled for this infrastructure must be validated with no fatal errors by Difi's own validation service. This is likely to be done by the document issuer or by the service provider on behalf of the document issuer.

According to circular P-10/2012[5] FAD recommends all central government agencies to use this transport infrastructure.

3.5 PROFILES AND MESSAGES

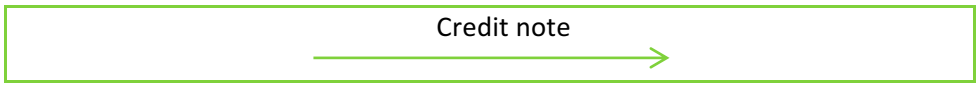
In line with the underlying methodology for the EHF formats (cf. www.cenbii.eu) the electronic messages included in a specific format will be exchanged between the parties as a part of an electronic collaboration process – a profile.

CEN BII has defined a profile as *"A specification of how one or more Business Processes are executed by specifying the business rules governing its business collaborations and the information content (data model) of the electronic business transactions exchanged."*

If possible, the EHF is using profiles prepared by BII (ref www.cenbii.eu) or PEPPOL (cf. www.peppol.eu). Examples of relevant profiles are:

Interaction process	Messages	BII/PEPPOL ProfileID	EHF ProfileID
Invoice only	Invoice →	bii04	
Credit note only	Credit note →		biixx
Invoice and credit note	Invoice →	bii05	
	Credit note →		
Invoice, credit note and reminder	Invoice →		biixy
	Credit note →		
	Reminder →		
Order and invoice	Order →	bii06	
	Order response ←		
	Invoice →		

[5] http://www.regjeringen.no/nb/dep/fad/dok/rundskriv/2012/digitaliseringsrundskrivet.html?id=706462



The messages being exchanged within a profile are customized to comply with the requirements given for that particular business document.

A CustomizationID is used to identify *the business rules that apply to the document in question, i.e. the whole set of business rules the document issuer founded the document on*.

The example CustomizationID below indicates that the contents of the current message is based on business rules determined by BII (urn:www.cenbii.eu:transaction:biitrns010:ver2.0), extended, customized and clarified by PEPPOL (urn:www.peppol.eu:bis:peppol5a:ver2.0) and further extended, customized and clarified in this implementation guide regarding the Norwegian businesses (urn:www.difi.no:ehf:faktura:ver2.0).

<cbc:CustomizationID>urn:www.cenbii.eu:transaction:biitrns10:ver2.0:extended:urn:www.peppol.eu:bis:peppol5a:ver2.0:extended:urn:www.difi.no:ehf:faktura:ver2.0</cbc:CustomizationID>

3.6 USE OF COLLABORATION AGREEMENTS

The combination of the ELMA registration and the implementation guides referred to in that context eliminates the need for any formal collaboration agreement between the sender and the receiver. The ELMA registration verifies that an actor has declared the ability and the commitment to receive business documents composed according to the specific implementation guide, and any party is free to send the business document to this actor.

Exchanging Catalogue and Order requires no registration in ELMA, and actors are advised to include the use of electronic messages in the purchase contract or to supply an collaboration agreement[6] as an attachment, in order to link the electronic collaboration with the mercantile regulations and thus achieve a regularly revision of the electronic process.

3.7 VERSIONING

Difi claims the right to exchange the current format with a new one as and when needed. If so, Difi will inform the public via the web site and their registered users via e-mail.

Difi manages the formats in this way:

3.7.1 MAIN VERSION

A new main version will be announced at least 5 months prior to release. When a main version is released, there will be at least a 12 months implementation period before the new version is made mandatory.

Difi intends to relate every main version to the regulations concerning IT standards in the public sector.

3.7.2 SUB VERSION

A new sub version will be announced at least 3 months prior to release and is made mandatory 5 months after release.

[6] DIFI's mal for Samhandlingsavtale (Interaction agreement template)

All sub versions must be backwards compatible. 2 months after the new sub version has become mandatory, the support (validation service and implementation guide) is ceased for preceding versions.

3.7.3 REVISION

A revision is in principle a result of bug fixing the latest sub version, and will be announced at release time and should be implemented without further delay.

4 DEFINITIONS

The table below gives the definitions of key concepts of the invoicing process.

Term	Definition
Supplier	Person or company supplying goods or services on own or someone else's behalf.
Seller	Person or organisation with the necessary authority to sign a contract and transfer the ownership of a product or service.
Customer	Person or organisation acquiring the ownership of a product or a service against agreed price and payment terms.
Buyer	Person or organisation acquiring the ownership of a product or a service for an agreed price and payment terms.
Invoice	A commercial document confirming a sale between a seller and a buyer. The invoice is issued by the seller and the buyer has to pay the claim.
Electronic invoice	An invoice transferred electronically from the issuer to the receiver. The invoice is imported into and processed by the receiver's computerized accounting system.
Invoice issuer	Person or organisation that issues an invoice.
Invoice receiver	Person or organisation that receives an invoice.
Payment receiver	Person or organisation that receives the payment.
Credit note	A commercial document cancelling all or part of an invoice already issued. The Credit note must have a distinct reference to the originating invoice.
Electronic Credit note	A credit note transferred electronically from the issuer to the receiver. The credit note is imported into and processed by the receiver's computerized accounting system.

5 PRINCIPLES AND PREREQUISITES

This chapter describes the principles and assumptions that underlie the use of EHF invoicing process. This is basically similar to the CEN BII 05 Billing profile.

5.1 INVOICE MESSAGES IN GENERAL

The electronic messages described in this implementation guide are Invoice and Credit note. The messages make it possible for the supplier to issue an invoice, send it to the customer and receive the agreed payment.

5.2 FUNCTIONALITY AND ROLES

The diagram below shows the roles involved in the invoicing process. In EHF, the customer and invoice recipient is the same entity, as is the supplier and the invoice issuer.

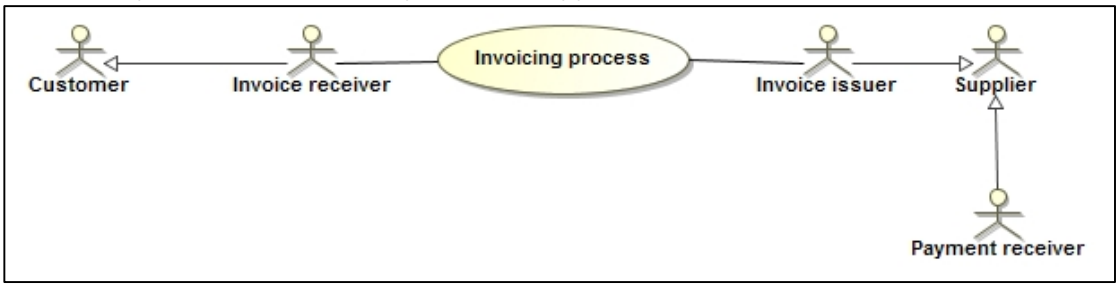


Figure 1: Functionality and roles

5.3 PROFILES AND MESSAGES

The definition of a profile is given in chapter 3.5.

The profiles relevant to the EHF invoicing process are shown in the table below:

Interaction process	Messages	BII/PEPPOL ProfileID	EHF ProfileID
Invoice only	Invoice →	bii04	
Credit note only	Credit note →		biixx
Invoice and Credit note	Invoice →	bii05	
	Credit note →		
Invoice, Credit note and Reminder	Invoice →		biixy
	Credit note →		
	Reminder →		

5.3.1 PROFILEID

The ProfileID identifies the process the business document is part of. EHF uses the identification system according to BII, with the addition of two Norwegian profiles (biixx and biixy):

Profile contents	ProfileID
Invoice only	urn:www.cenbii.eu:profile:bii04:ver2.0
Credit note only	urn:www.cenbii.eu:profile:biixx:ver2.0
Invoice and Credit note	urn:www.cenbii.eu:profile:bii05:ver2.0
Invoice , Credit note and Reminder	urn:www.cenbii.eu:profile:biixy:ver2.0

5.4 USE OF UBL 2.1

This version of EHF Invoice and Creditnote is based on UBL XML schema version 2.1. Previous versions of the EHF Invoice and Creditnote used UBL version 2.0.

5.5 THE INVOICING PROCESS

The invoicing process includes issuing and sending the Invoice and the Credit note from the Supplier to the Customer and the reception and handling of the same at the customer's site.

The invoicing process is shown in this work flow:

1. A Supplier issues and sends an EHF Invoice to a Customer. The invoice refers to one or more orders and a specification of delivered goods and services.
   An invoice may also refer to a contract or a frame agreement. The invoice may specify articles (goods and services) with article number or article description.
2. The Customer receives the invoice and processes it in the invoice control system leading to one of the following results:
   a. The Customer fully approves the invoice, posts it in the accounting system and passes it on to be paid.
   b. The Customer completely rejects the invoice, contacts the Supplier and requests a Credit note.
   c. The Customer disputes parts of the invoice, contacts the Supplier and requests a Credit note and a new Invoice.

The diagram below shows the invoicing process with the use of EHF invoice messages. This process is based on the profile 5 in CENBII (BII05 - Billing), which assumes that both the invoice and the credit note are exchanged electronically. The profile also includes the message type «Corrective invoice», but this is not used in Norway. If the customer disputes the invoice, the supplier must issue a credit note and a new invoice.

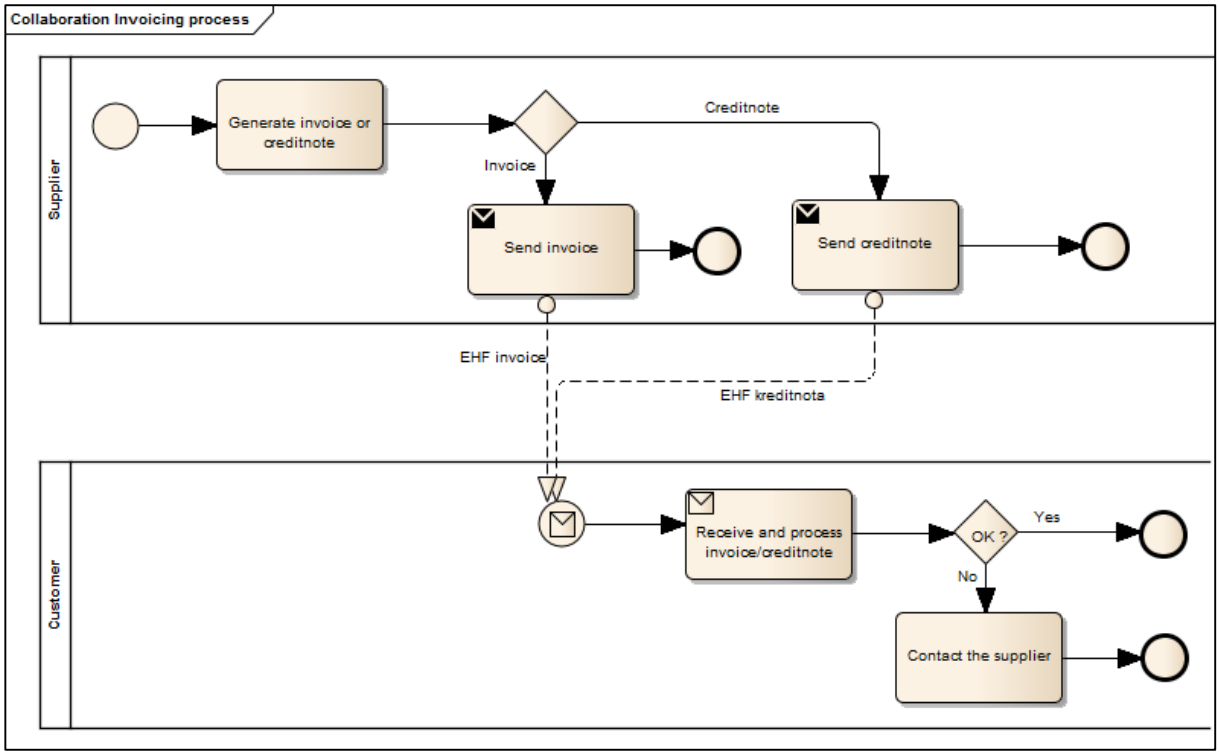


Figure 2 The invoicing process

5.5.1 EXCEPTION HANDLING, VALIDATION BY THE ISSUER

An EHF Invoice or EHF Credit note should be validated by the issuer before submitted to the transport infrastructure. The validation process is described in chapter 8. Validation may be performed at several stages and by several services:

1. In the ERP-system. Validation is included in the process that creates the invoice/credit note document. If validation fails the document will not be created. The information the document is based on must be modified and the creation process rerun.
2. In the access point. The service provider offers to validate documents on behalf of the client. If the validation fails the document is returned to the client and not forwarded into the infrastructure. The issuer has in that case 2 options:
   A. If the document is not posted in the issuing accounting system, it may be modified and resubmitted.
   B. If the document is posted in the issuing accounting system, it cannot be modified. Instead a credit note must be posted (internally) and not submitted. After modifying the data for the invoice a new invoice may be issued.

5.5.2 EXCEPTION HANDLING, VALIDATION BY THE RECEIVER

Some receivers want to validate incoming documents even though the documents should have been validated before they were submitted to the transport infrastructure. The following scenarios may arise:

1. The document fails to validate:
   a. Due to the use of different versions of the EHF formats (cf. chap. 2.1.2), the receiver must process the document manually.

b. Other reasons. The received document is discarded (not processed).The receiver sends a «Message Level Response» to the supplier and requests a new, correct document.

2. The document validates correctly, but the receiver disputes all or parts of the contents. The receiver informs the sender manually about the situation. The sender issues a credit note and may issue a new invoice.

5.6 USE OF NEGATIVE INVOICE

Negative invoice is an invoice where the total invoiced amount is less than zero. This version of EHF Invoice accepts that, but Difi's validation service will give a warning message. Earlier it gave an error message.

A negative invoice must not be confused with a credit note. A negative invoice invoices the sale of new goods or services. A credit note resets or repays all or part of a previously received invoice.

5.7 FINANCIAL ADVANCE VS ON ACCOUNT INVOICING

Financial advance is not previously invoiced, (ref. «Skattedirektoratets uttalelse av 23.05.07 Finansielle forskudd eller forskuddsfakturering og GBS 13 Forskuddsfakturering.», in English: «Directorate of taxes, statement 23.05.2007: Financial advance or advance billing and GBS13 Advance billing». This means that when the goods or services are delivered an invoice must be issued according to the rules in the Accounting regulations § 5-1 and § 5-2 even if the economic considerations already are levied through financial advance. The invoice settles the financial advance. If the economic considerations exceed the financial advance, the buyer must pay the excessive amount. If the economic considerations are lower than the financial advance, a negative invoice occurs, and the seller must repay the negative invoice amount.

In cases of financial advance or on account invoicing a credit note must be issued following the rules of the "Accounting regulations § 5-2-8» and "GBS 1 Issuing a credit note» (http://www.regnskapsstiftelsen.no/a9232422/uttalelser-om-gbs) to settle the previous invoice (if the specified considerations were too high).

6 DESCRIPTION OF SELECTED PARTS OF EHF INVOICE MESSAGES

This chapter describes selected parts of the information contents of the EHF messages Invoice and Credit note. Go to chapter 7 for the complete information contents.

6.1 ROLES AND ACTOR

The following roles may be specified in the format. The same actor may play more than one role depending on the handling routine.

Roles	Description
Seller (AccountingSupplierParty)	Seller is mandatory information in EHF.
Buyer (AccountingCustomerParty)	Buyer is mandatory information in EHF.
Payment receiver (PayeeParty)	Payment receiver is optional information in EHF. If this information is not supplied, the seller is the payment receiver.

Example: Supplying seller information on the header level in an EHF invoice message.

```
<cac:AccountingSupplierParty>
        <cac:Party>
                <cbc:EndpointID schemeID="NO:ORGNR">123456789</cbc:EndpointID>
                <cac:PartyIdentification>
                        <cbc:ID schemeID="ZZZ">123456</cbc:ID>
                </cac:PartyIdentification>
                <cac:PartyName>
                        <cbc:Name>Salgsbedriften ASA</cbc:Name>
                </cac:PartyName>
                <cac:PostalAddress>
                        <cbc:StreetName>Storgata 34</cbc:StreetName>
                        <cbc:AdditionalStreetName>Suite 123</cbc:AdditionalStreetName>
                        <cbc:CityName>Storevik</cbc:CityName>
                        <cbc:PostalZone>1234</cbc:PostalZone>
                        <cbc:CountrySubentity>Region A</cbc:CountrySubentity>
                        <cac:Country>
                                <cbc:IdentificationCode listID="ISO3166-1:Alpha2">NO
                                </cbc:IdentificationCode>
                        </cac:Country>
                </cac:PostalAddress>
                <cac:PartyTaxScheme>
                        <cbc:CompanyID schemeID="NO:VAT">123456789MVA</cbc:CompanyID>
                        <cac:TaxScheme>
                                <cbc:ID>VAT</cbc:ID>
                        </cac:TaxScheme>
                </cac:PartyTaxScheme>
                <cac:PartyLegalEntity>
                        <cbc:RegistrationName>Salgsbedriften ASA</cbc:RegistrationName>
                        <cbc:CompanyID schemeID="NO:ORGNR"
                        schemeName="Foretaksregisteret">123456789
                        </cbc:CompanyID>
                        <cac:RegistrationAddress>
                                <cbc:CityName>Storevik</cbc:CityName>
                                <cac:Country>
                                        <cbc:IdentificationCode listID="ISO3166-1:Alpha2">NO
                                        </cbc:IdentificationCode>
                                </cac:Country>
                                </cac:RegistrationAddress>
                </cac:PartyLegalEntity>
                <cac:Contact>
                        <cbc:ID>Vår ref</cbc:ID>
                        <cbc:Name>Ola Nordmann</cbc:Name>
                        <cbc:Telephone>46211230</cbc:Telephone>
                        <cbc:Telefax>46211231</cbc:Telefax>
                        <cbc:ElectronicMail>ola@salgsbedriften.no</cbc:ElectronicMail>
                </cac:Contact>
        </cac:Party>
</cac:AccountingSupplierParty>
```

Example: Supplying buyer information on the header level in an EHF invoice message.

```
<cac:AccountingCustomerParty>
    <cac:Party>
        <cbc:EndpointID schemeID="NO:ORGNR">987654321</cbc:EndpointID>
        <cac:PartyIdentification>
            <cbc:ID schemeID="GLN">5790000436033</cbc:ID>
        </cac:PartyIdentification>
        <cac:PartyName>
            <cbc:Name>AS Innkjøper</cbc:Name>
        </cac:PartyName>
        <cac:PostalAddress>
            <cbc:StreetName>Hovedgata 23</cbc:StreetName>
            <cbc:AdditionalStreetName>Bakdøra</cbc:AdditionalStreetName>
            <cbc:CityName>Lillevik</cbc:CityName>
            <cbc:PostalZone>8523</cbc:PostalZone>
            <cbc:CountrySubentity>Region B</cbc:CountrySubentity>
            <cac:Country>
                <cbc:IdentificationCode listID="ISO3166-1:Alpha2">NO
                </cbc:IdentificationCode>
            </cac:Country>
        </cac:PostalAddress>
        <cac:PartyTaxScheme>
            <cbc:CompanyID schemeID="NO:VAT">987654321MVA</cbc:CompanyID>
            <cac:TaxScheme>
                <cbc:ID>VAT</cbc:ID>
            </cac:TaxScheme>
        </cac:PartyTaxScheme>
        <cac:PartyLegalEntity>
            <cbc:RegistrationName>AS Innkjøper</cbc:RegistrationName>
            <cbc:CompanyID schemeID="NO:ORGNR">987654321</cbc:CompanyID>
        </cac:PartyLegalEntity>
        <cac:Contact>
            <cbc:ID>3150bdn</cbc:ID>
            <cbc:Name>Kari Navnesen</cbc:Name>
            <cbc:Telephone>5121230</cbc:Telephone>
            <cbc:Telefax>5121231</cbc:Telefax>
            <cbc:ElectronicMail>kari.navnesen@innkjoper.no</cbc:ElectronicMail>
        </cac:Contact>
    </cac:Party>
</cac:AccountingCustomerParty>
```

6.1.1 CUSTOMER NUMBER

The customer number is stated in <cac:PartyIdentification>. Specification of the type of party identification used, is stated in the attribute schemeID. The values must be from the PEPPOL Policy of Identifiers[7].

The most commonly used identifiers in the Norwegian market is:

- ZZZ: Issuer unknown, used for internal customer numbers
- GLN: Global Location Number issued by GS1
- NO:ORGNR: Registration in The Brønnøysund Register Centre

7 https://joinup.ec.europa.eu/svn/peppol/TransportInfrastructure/PEPPOL%20Policy%20for%20use%20of%20identifiers%20v3%200_2014-02-03.doc

6.2 ALLOWANCES AND CHARGES, GENERAL RULES

a) Several allowances and charges may be supplied both on header level and line level. For the Price element the validation routine will produce a warning if more than one occurrence of AllowanceCharge is present. The element AllowanceCharge with sub element AllowanceIndicator indicates whether the instance is a charge (true) or an allowance (false).
b) Specification of VAT for allowances and charges, AllowanceCharge/TaxCategory with sub elements, may be supplied both on the header level and on the line level, but not for the Price element. Since allowances and charges on the Price element simply information, there is no VAT calculation on those.
c) The sum of all allowances and charges on the header level must be specified in AllowanceTotalAmount and ChargeTotalAmount respectively (Ref. chap. 6.2.1.1.3).
d) The sum of all allowances and charges on the line level must be taken into account, subtracted or added, when calculating the LineTotalAmount . These line level allowances and charges must not be calculated into the header level elements.
e) Allowances and charges related to Price shall not be part of any other calculations.
f) Allowances and charges related to Price may specify amount (AllowanceCharge/Amount), base amount (AllowanceCharge/BaseAmount) and a multiplier (AllowanceCharge/MultiplierFactorNumeric).

6.2.1 INVOICE

The EHF Invoice format has elements for AllowanceCharge on 3 levels:

a) The header level, applies to the whole invoice and is included in the calculation of the invoice total amount.
b) The line level, applies to the line level and is included in the calculation of the line amount.
c) The line level Price element. Only a way to inform the buyer how the price is set. Is also relevant if the seller or buyer want to post the allowance or charge in their accounting systems. The price itself shall always be the net price, i.e. the base amount reduced/increased with AllowanceCharge/Amount.

6.2.1.1 EXAMPLE

- Net invoice amount exclusive VAT: NOK 3450. 2 invoice lines:
  - Line 1: 10 units of item A. NOK 100 per item and 10% discount.
  - Line 2: 15 units of item B. NOK 200 per item and 15% discount.
    - The price NOK 200 is included the campaign discount of 20% to illustrate the use of AllowanceCharge related to Price.
- Total discount: 2 %
- Invoice charge: NOK 75
- Shipping cost: NOK 100

6.2.1.1.1 XML FOR ALLOWANCES AND CHARGES ON THE HEADER LEVEL

```
<cac:AllowanceCharge>
        <cbc:ChargeIndicator>true</cbc:ChargeIndicator>
        <cbc:AllowanceChargeReason>Frakt</cbc:AllowanceChargeReason>
        <cbc:Amount currencyID="NOK">100.00</cbc:Amount>
        <cac:TaxCategory>
                <cbc:ID schemeID="UNCL5305">S</cbc:ID>
                <cbc:Percent>25.00</cbc:Percent>
                <cac:TaxScheme>
                        <cbc:ID>VAT</cbc:ID>
                </cac:TaxScheme>
        </cac:TaxCategory>
```

```
</cac:AllowanceCharge>
<cac:AllowanceCharge>
        <cbc:ChargeIndicator>true</cbc:ChargeIndicator>
        <cbc:AllowanceChargeReason>Fakturagebyr</cbc:AllowanceChargeReason>
        <cbc:Amount currencyID="NOK">75.00</cbc:Amount>
        <cac:TaxCategory>
                <cbc:ID schemeID="UNCL5305">S</cbc:ID>
                <cbc:Percent>25.00</cbc:Percent>
                <cac:TaxScheme>
                        <cbc:ID>VAT</cbc:ID>
                </cac:TaxScheme>
        </cac:TaxCategory>
</cac:AllowanceCharge>
<cac:AllowanceCharge>
        <cbc:ChargeIndicator>false</cbc:ChargeIndicator>
        <cbc:AllowanceChargeReason>2% Totalrabatt</cbc:AllowanceChargeReason>
        <cbc:Amount currencyID="NOK">69.00</cbc:Amount>
        <cac:TaxCategory>
                <cbc:ID schemeID="UNCL5305">S</cbc:ID>
                <cbc:Percent>25.00</cbc:Percent>
                <cac:TaxScheme>
                        <cbc:ID>VAT</cbc:ID>
                </cac:TaxScheme>
        </cac:TaxCategory>
</cac:AllowanceCharge>
```

6.2.1.1.2 XML FOR VAT ON THE HEADER LEVEL

```
<cac:TaxTotal>
        <cbc:TaxAmount currencyID="NOK">889.00</cbc:TaxAmount>
        <cac:TaxSubtotal>
                <cbc:TaxableAmount currencyID="NOK">3556.00</cbc:TaxableAmount>
                <cbc:TaxAmount currencyID="NOK">889.00</cbc:TaxAmount>
                <cac:TaxCategory>
                        <cbc:ID schemeID="UNCL5305">S</cbc:ID>
                        <cbc:Percent>25.00</cbc:Percent>
                        <cac:TaxScheme>
                                <cbc:ID>VAT</cbc:ID>
                        </cac:TaxScheme>
                </cac:TaxCategory>
        </cac:TaxSubtotal>
 </cac:TaxTotal>
```

6.2.1.1.3 XML FOR THE HEADER LEVEL TOTALS

```
<cac:LegalMonetaryTotal>
        <cbc:LineExtensionAmount currencyID="NOK">3450.00</cbc:LineExtensionAmount>
        <cbc:TaxExclusiveAmount currencyID="NOK">3556.00</cbc:TaxExclusiveAmount>
        <cbc:TaxInclusiveAmount currencyID="NOK">4445.00</cbc:TaxInclusiveAmount>
        <cbc:AllowanceTotalAmount currencyID="NOK">69.00</cbc:AllowanceTotalAmount>
        <cbc:ChargeTotalAmount currencyID="NOK">175.00</cbc:ChargeTotalAmount>
        <cbc:PayableRoundingAmount currencyID="NOK">0.00</cbc:PayableRoundingAmount>
        <cbc:PayableAmount currencyID="NOK">4445.00</cbc:PayableAmount>
 </cac:LegalMonetaryTotal>
```

6.2.1.1.4 XML FOR ALLOWANCES ON THE LINE LEVEL

Line 1

```
<cbc:ID>1</cbc:ID>
<cbc:InvoicedQuantity unitCode="NAR">10.00</cbc:InvoicedQuantity>
```

```
<cbc:LineExtensionAmount currencyID="NOK">900.00</cbc:LineExtensionAmount>

<cac:AllowanceCharge>
        <cbc:ChargeIndicator>false</cbc:ChargeIndicator>
        <cbc:AllowanceChargeReason>10% Rabatt</cbc:AllowanceChargeReason>
        <cbc:Amount currencyID="NOK">100.00</cbc:Amount>
</cac:AllowanceCharge>
```

Line 2

```
<cbc:ID>2</cbc:ID>
<cbc:InvoicedQuantity unitCode="NAR">15.00</cbc:InvoicedQuantity>
<cbc:LineExtensionAmount currencyID="NOK">2550.00</cbc:LineExtensionAmount>
<cac:AllowanceCharge>
        <cbc:ChargeIndicator>false</cbc:ChargeIndicator>
        <cbc:AllowanceChargeReason>15% Rabatt</cbc:AllowanceChargeReason>
        <cbc:Amount currencyID="NOK">450.00</cbc:Amount>
</cac:AllowanceCharge>
```

6.2.1.1.5 XML FOR ALLOWANCES RELATED TO PRICE FOR INVOICE LINE 2

```
<cac:Price>
        <cbc:PriceAmount currencyID="NOK">200.00</cbc:PriceAmount>
        <cac:AllowanceCharge>
                <cbc:ChargeIndicator>false</cbc:ChargeIndicator>
                <cbc:AllowanceChargeReason>20% Kampanjerabatt</cbc:AllowanceChargeReason>
                <cbc:MultiplierFactorNumeric>0.200</cbc:MultiplierFactorNumeric>
                <cbc:Amount currencyID="NOK">50.00</cbc:Amount>
                <cbc:BaseAmount currencyID="NOK">250.00</cbc:BaseAmount>
        </cac:AllowanceCharge>
</cac:Price>
```

6.2.2 CREDIT NOTE

The EHF Credit note format have elements for AllowanceCharge on 3 levels:

a) The header level. Identical to the EHF Invoice format.
b) The line level. Identical to the EHF Invoice format.
c) The line level Price element. Identical to the EHF Invoice format.

6.3 PRICE AND LINE AMOUNT

Price given for an invoice line is price excluded any allowances or charges on line level, but allowances and charges on price-level is included in the price. See further details on allowance and charge in chapter 6.2.

Example of price with allowance on line level:

```
<cac:InvoiceLine>
        <cbc:ID>1</cbc:ID>
        <cbc:Note>Scratch on box</cbc:Note>
        <cbc:InvoicedQuantity unitCode="NAR" unitCodeListID="UNECERec20">1
        </cbc:InvoicedQuantity>
        <cbc:LineExtensionAmount currencyID="NOK">1273</cbc:LineExtensionAmount>
        <cbc:AccountingCost>BookingCode001</cbc:AccountingCost>
        <cac:InvoicePeriod>
                <cbc:StartDate>2013-06-01</cbc:StartDate>
```

```
            <cbc:EndDate>2013-06-30</cbc:EndDate>
        </cac:InvoicePeriod>
        <cac:OrderLineReference>
            <cbc:LineID>1</cbc:LineID>
        </cac:OrderLineReference>
        <cac:AllowanceCharge>
            <cbc:ChargeIndicator>true</cbc:ChargeIndicator>
            <cbc:AllowanceChargeReason>Testing</cbc:AllowanceChargeReason>
            <cbc:Amount currencyID="NOK">12</cbc:Amount>
        </cac:AllowanceCharge>
        <cac:Item>
            <cbc:Description>Processor: Intel Core 2 Duo SU9400 LV
            </cbc:Description>
            <cbc:Name>Laptop computer</cbc:Name>
            <cac:SellersItemIdentification>
                <cbc:ID>JB007</cbc:ID>
            </cac:SellersItemIdentification>
            <cac:StandardItemIdentification>
                <cbc:ID schemeID="GTIN">1234567890124</cbc:ID>
            </cac:StandardItemIdentification>
            <cac:CommodityClassification>
                <cbc:ItemClassificationCode listID="UNSPSC">12344321
                </cbc:ItemClassificationCode>
            </cac:CommodityClassification>
            <cac:ClassifiedTaxCategory>
                <cbc:ID schemeID="UNCL5305">S</cbc:ID>
                <cbc:Percent>25</cbc:Percent>
                <cac:TaxScheme>
                    <cbc:ID>VAT</cbc:ID>
                </cac:TaxScheme>
            </cac:ClassifiedTaxCategory>
        </cac:Item>
        <cac:Price>
            <cbc:PriceAmount currencyID="NOK">1261</cbc:PriceAmount>
        </cac:Price>
</cac:InvoiceLine>
```

These charges are at line level, and must be included when calculating the line amount.
Line amount= (1*1261)+12 =1273

Eksempel ved rabatt på prisnivå:

```
<cac:InvoiceLine>
        <cbc:ID>3</cbc:ID>
        <cbc:InvoicedQuantity unitCode="NAR" unitCodeListID="UNECERec20">2
        </cbc:InvoicedQuantity>
        <cbc:LineExtensionAmount currencyID="NOK">4.96</cbc:LineExtensionAmount>
        <cbc:AccountingCost>BookingCode003</cbc:AccountingCost>
        <cac:OrderLineReference>
            <cbc:LineID>3</cbc:LineID>
        </cac:OrderLineReference>
        <cac:Item>
            <cbc:Name>"Computing for dummies" book</cbc:Name>
            <cac:SellersItemIdentification>
                <cbc:ID>JB009</cbc:ID>
            </cac:SellersItemIdentification>
            <cac:StandardItemIdentification>
                <cbc:ID schemeID="GTIN">1234567890126</cbc:ID>
            </cac:StandardItemIdentification>
            <cac:CommodityClassification>
                <cbc:ItemClassificationCode listID="UNSPSC">32344324
                </cbc:ItemClassificationCode>
            </cac:CommodityClassification>
            <cac:ClassifiedTaxCategory>
```

```
                <cbc:ID schemeID="UNCL5305">H</cbc:ID>
                <cbc:Percent>15</cbc:Percent>
                <cac:TaxScheme>
                        <cbc:ID>VAT</cbc:ID>
                </cac:TaxScheme>
        </cac:ClassifiedTaxCategory>
</cac:Item>
<cac:Price>
        <cbc:PriceAmount currencyID="NOK">2.48</cbc:PriceAmount>
        <cac:AllowanceCharge>
                <cbc:ChargeIndicator>false</cbc:ChargeIndicator>
                <cbc:AllowanceChargeReason>Contract
                </cbc:AllowanceChargeReason>
                <cbc:Amount currencyID="NOK">0.48</cbc:Amount>
        </cac:AllowanceCharge>
</cac:Price>
</cac:InvoiceLine>
```

These charges are stated at price level, and shall not be included when calculating the line amount.
Line amount =
2.48 * 2 = 4.96

6.4 ROUNDING

a) Rounding shall, as a general rule, be performed on the final result of a calculation only and not on any intermediate calculation, for the result to be mathematically correct.
b) Rounding shall result in a decimal figure with 2 decimal places. The third decimal digit being greater than 4 increases the second decimal digit with 1, whilst the third decimal digit being less than 5 leaves the second decimal digit as it is.
c) The EHF format assumes that all amounts on the header level have a maximum of 2 decimal places. Calculated amounts with more than 2 decimal places, like most VAT calculations, must be rounded. Results from calculations involving already rounded amounts are not subject to rounding , like payable amounts and total amounts included VAT.

6.4.1 ELEMENTS THAT MUST BE ROUNDED

a) One line's total amount, LineExtensionAmount, must be rounded because it may be subject to posting in an accounting system. Note that the elements contained in the LineExtensionAmount (Price * Quantity, Allowances and Charges) must be rounded separately when calculating the LineExtensionAmount.
   All rounded LineExtensionAmount shall be summed as the total line amount on the header level; MonetaryTotal/Line Extension Amount.
   The rounded LineExtensionAmount shall be subject to VAT calculation on the header level; Tax Subtotal/ TaxableAmount.
b) The sum of the header level allowances must be rounded before it is specified to the element MonetaryTotal/AllowanceTotalAmount.
c) The sum of the header level charges must be rounded before it is specified to the element MonetaryTotal/ChargeTotalAmount.
d) The element TaxSubTotal/TaxableAmount which holds the value subject to VAT calculation.
e) The element TaxSubTotal/TaxAmount which holds the VAT value calculated on the d) value.

6.4.2 ROUNDING OF THE PAYABLE AMOUNT

It is possible to round the payable amount to the nearest integer. The element MonetaryTotal/PayableRoundingAmount is used for this and is specified on the header level.
This value must be added to the value in MonetaryTotal/TaxInclusiveAmount.
Example: amount 999.81 rounded to 1000. PayableRounding Amount = 0.19.

6.4.3 EXAMPLES OF ROUNDING

- Invoice with 3 lines:
  - Line 1: 24 units of item A. Kr. 51.304 per unit, 10% discount rate. 25% VAT.
  - Line 2: 15 units of item B. Kr. 44.7823 per unit, 15% discount rate. 25 % VAT.
  - Line 3: 21 units of item C. Kr. 134.95 per unit, 24.45 % discount rate. 15% VAT.
- Discount rate on total: 2.35 %
- Shipping cost: 100.345
- Prepaid amount: 100
- Payable rounding amount: -0.36 (note the negative value)

6.4.3.1 CONTENTS OF AMOUNT ELEMENTS

Line	Price	Units	Discount rate	Price*units rounded	Discount rounded	Line total	VAT %
1	51,304	24	10 %	1231,3	123,13	1108,17	25 %
2	44,7823	15	15 %	671,73	100,76	570,97	25 %
3	134,95	21	24,45 %	2833,95	692,9	2141,05	15 %
						3820,19	

AllowanceCharge (Invoice)		Values unrounded
Discount on total (25% mva)	2,35 %	89,774465
Shipping cost (25% mva)		100,345

VAT catg.	VAT basis	VAT rate	VAT calculated	VAT per category	
S	1689,72	25 %	422,43	422,43	
H	2141,05	15 %	321,1575	321,16	
	3830,77		743,5875	743,59	Total VAT

Sum all lines	3820,19
Invoice total exclusive VAT	3830,77
Invoice total inclusive VAT and rounding	4574,00
Allowances (discount on total)	89,77
Charges (shipping cost)	100,35
Prepaid amount	100,00
Rounding amount	-0,36
Payable amount	4474,00

6.4.3.2 XML FOR ALLOWANCES AND CHARGES ON THE HEADER LEVEL

```
<cac:AllowanceCharge>
        <cbc:ChargeIndicator>false</cbc:ChargeIndicator>
        <cbc:AllowanceChargeReason>2.35% Totalrabatt</cbc:AllowanceChargeReason>
        <cbc:Amount currencyID="NOK">89.7744</cbc:Amount>
        <cac:TaxCategory>
                <cbc:ID schemeID="UNCL5305">S</cbc:ID>
                <cbc:Percent>25.00</cbc:Percent>
                <cac:TaxScheme>
                        <cbc:ID>VAT</cbc:ID>
                </cac:TaxScheme>
```

```
        </cac:TaxCategory>
</cac:AllowanceCharge>
<cac:AllowanceCharge>
        <cbc:ChargeIndicator>true</cbc:ChargeIndicator>
        <cbc:AllowanceChargeReason>Frakt</cbc:AllowanceChargeReason>
        <cbc:Amount currencyID="NOK">100.345</cbc:Amount>
        <cac:TaxCategory>
                <cbc:ID schemeID="UNCL5305">S</cbc:ID>
                <cbc:Percent>25.00</cbc:Percent>
                <cac:TaxScheme>
                        <cbc:ID>VAT</cbc:ID>
                </cac:TaxScheme>
        </cac:TaxCategory>
</cac:AllowanceCharge>
```

6.4.3.3 XML FOR VAT ON THE HEADER LEVEL

```
<cac:TaxTotal>
        <cbc:TaxAmount currencyID="NOK">743,59</cbc:TaxAmount>
        <cac:TaxSubtotal>
                <cbc:TaxableAmount currencyID="NOK">1689.72</cbc:TaxableAmount>
                <cbc:TaxAmount currencyID="NOK">422.43</cbc:TaxAmount>
                <cac:TaxCategory>
                        <cbc:ID schemeID="UNCL5305">S</cbc:ID>
                        <cbc:Percent>25.00</cbc:Percent>
                        <cac:TaxScheme>
                                <cbc:ID>VAT</cbc:ID>
                        </cac:TaxScheme>
                </cac:TaxCategory>
        </cac:TaxSubtotal>
        <cac:TaxSubtotal>
                <cbc:TaxableAmount currencyID="NOK">2141.05</cbc:TaxableAmount>
                <cbc:TaxAmount currencyID="NOK">321.16</cbc:TaxAmount>
                <cac:TaxCategory>
                        <cbc:ID schemeID="UNCL5305">H</cbc:ID>
                        <cbc:Percent>15.00</cbc:Percent>
                        <cac:TaxScheme>
                                <cbc:ID>VAT</cbc:ID>
                        </cac:TaxScheme>
                </cac:TaxCategory>
        </cac:TaxSubtotal>
</cac:TaxTotal>
```

6.4.3.4 XML FOR TOTALS ON THE HEADER LEVEL

```
<cac:LegalMonetaryTotal>
        <cbc:LineExtensionAmount currencyID="NOK">3820.19</cbc:LineExtensionAmount>
        <cbc:TaxExclusiveAmount currencyID="NOK">3830.77</cbc:TaxExclusiveAmount>
        <cbc:TaxInclusiveAmount currencyID="NOK">4574.00</cbc:TaxInclusiveAmount>
        <cbc:AllowanceTotalAmount currencyID="NOK">89.77</cbc:AllowanceTotalAmount>
        <cbc:ChargeTotalAmount currencyID="NOK">100.35</cbc:ChargeTotalAmount>
        <cbc:PrepaidAmount currencyID="NOK">100.00</cbc:PrepaidAmount>
        <cbc:PayableRoundingAmount currencyID="NOK">-0.36</cbc:PayableRoundingAmount>
        <cbc:PayableAmount currencyID="NOK">4474.00</cbc:PayableAmount>
</cac:LegalMonetaryTotal>
```

6.4.3.5 XML FOR INVOICE LINES

Line 1

```
<cbc:ID>1</cbc:ID>
```

```
<cbc:InvoicedQuantity unitCode="NAR">24.00</cbc:InvoicedQuantity>
<cbc:LineExtensionAmount currencyID="NOK">1108.17</cbc:LineExtensionAmount>
<cbc:AccountingCost>123</cbc:AccountingCost>
<cac:OrderLineReference>
        <cbc:LineID>1</cbc:LineID>
</cac:OrderLineReference>
<cac:AllowanceCharge>
        <cbc:ChargeIndicator>false</cbc:ChargeIndicator>
        <cbc:AllowanceChargeReason>10% Rabatt</cbc:AllowanceChargeReason>
        <cbc:Amount currencyID="NOK">123.1296</cbc:Amount>
</cac:AllowanceCharge>
<cac:Item>
        <cbc:Name>Vare A</cbc:Name>
        <cac:SellersItemIdentification>
                <cbc:ID>AAA</cbc:ID>
        </cac:SellersItemIdentification>
        <cac:ClassifiedTaxCategory>
                <cbc:ID schemeID=" UNCL5305">S</cbc:ID>
                <cbc:Percent>25.00</cbc:Percent>
                <cac:TaxScheme>
                        <cbc:ID>VAT</cbc:ID>
                </cac:TaxScheme>
        </cac:ClassifiedTaxCategory>
</cac:Item>
<cac:Price>
        <cbc:PriceAmount currencyID="NOK">51.304</cbc:PriceAmount>
</cac:Price>
```

Line 2

```
<cbc:ID>2</cbc:ID>
<cbc:InvoicedQuantity unitCode="NAR">15.00</cbc:InvoicedQuantity>
<cbc:LineExtensionAmount currencyID="NOK">570.97</cbc:LineExtensionAmount>
<cbc:AccountingCost>123</cbc:AccountingCost>
<cac:OrderLineReference>
        <cbc:LineID>2</cbc:LineID>
</cac:OrderLineReference>
<cac:AllowanceCharge>
        <cbc:ChargeIndicator>false</cbc:ChargeIndicator>
        <cbc:AllowanceChargeReason>15% Rabatt</cbc:AllowanceChargeReason>
        <cbc:Amount currencyID="NOK">100.760175</cbc:Amount>
</cac:AllowanceCharge>
<cac:Item>
        <cbc:Name>Vare B</cbc:Name>
        <cac:SellersItemIdentification>
                <cbc:ID>BBB</cbc:ID>
        </cac:SellersItemIdentification>
        <cac:ClassifiedTaxCategory>
                <cbc:ID schemeID=" UNCL5305">S</cbc:ID>
                <cbc:Percent>25.00</cbc:Percent>
                <cac:TaxScheme>
                        <cbc:ID>VAT</cbc:ID>
                </cac:TaxScheme>
        </cac:ClassifiedTaxCategory>
</cac:Item>
        <cac:Price>
                <cbc:PriceAmount currencyID="NOK">44.7823</cbc:PriceAmount>
        </cac:Price>
```

Line 3

```
<cbc:ID>3</cbc:ID>
```

```
<cbc:InvoicedQuantity unitCode="NAR">21.00</cbc:InvoicedQuantity>
<cbc:LineExtensionAmount currencyID="NOK">2141.05</cbc:LineExtensionAmount>
<cbc:AccountingCost>123</cbc:AccountingCost>
<cac:OrderLineReference>
        <cbc:LineID>2</cbc:LineID>
</cac:OrderLineReference>
<cac:AllowanceCharge>
        <cbc:ChargeIndicator>false</cbc:ChargeIndicator>
        <cbc:AllowanceChargeReason>24.45% Rabatt</cbc:AllowanceChargeReason>
        <cbc:Amount currencyID="NOK">692.9007</cbc:Amount>
</cac:AllowanceCharge>
<cac:Item>
        <cbc:Name>Vare C</cbc:Name>
        <cac:SellersItemIdentification>
                <cbc:ID>CCC</cbc:ID>
        </cac:SellersItemIdentification>
        <cac:ClassifiedTaxCategory>
                <cbc:ID schemeID=" UNCL5305">H</cbc:ID>
                <cbc:Percent>15.00</cbc:Percent>
                <cac:TaxScheme>
                        <cbc:ID>VAT</cbc:ID>
                </cac:TaxScheme>
        </cac:ClassifiedTaxCategory>
</cac:Item>
        <cac:Price>
                <cbc:PriceAmount currencyID="NOK">134.95</cbc:PriceAmount>
        </cac:Price>
```

6.5 USE OF SUPPLIER AND CUSTOMER CONTACTS

The customer contact, known as " Deres ref" in Norwegian, is **mandatory.** The element is used for the reference of who ordered the products/services. Example being the name of the person ordering, employee number or a code identifying this person or department/group. If this information is not relevant for the invoice, the value "NA" (Not Applicable) should be used. Information and is specified in the element AccountingCustomerParty/Party/Contact/ID.

The supplier contact, known as "Vår ref" in Norwegian, is **recommended** in EHF. Name/reference/identificator of the person that can answer any questions regarding the invoice/credit note. Information and is specified in the element AccountingSupplierParty/Party/Contact/ID

6.6 VALUE ADDED TAX (NORWEGIAN MVA)

VAT categories used in Norway as of july 1, 2013 are specified in the table below. Use of other VAT categories than those specified below leads to rejection of the XML instance document during validation.

VAT categori	Description	Rate as of july 1, 2013
S	Outgoing VAT, ordinary rate	25%
H	Outgoing VAT, reduced rate – food & beverage	15%
R	Outgoing VAT, reduced rate – raw fish	11,11%
AA	Outgoing VAT, low rate	8%
E	VAT excempt	0%
Z	VAT excempt (Goods and services not included in the VAT regulations)	None (0%)

K	Emission allowances for private or public businesses – buyer calculates VAT	None (0%)

The VAT category must be specified on line level. On the header level both the VAT rate and the category must be specified. In addition the basis for calculating the VAT value, the VAT value itself and the total amount for VAT must be specified on the header level.

Cf. chapter 6.3.3.3 for an XML example regarding VAT.

6.6.1 CURRENCY OTHER THAN NOK

In cases when invoices are issued in other currencies than the national currency of the seller, the seller may be required to provide information about the VAT total amount in his national currency.

TaxTotal/TaxAmount is given in the DocumentCurrency, whilst the element TransactionCurrencyTaxAmount is used for the tax amount pr. Category in local currency (TaxCurrency). The conversion between DocumentCurrency and TaxCurrency is found in the composite element TaxExchangeRate.

Example: Invoice total EUR 900 EUR exclusive VAT. Exchange rate EUR/NOK = 8. 3804

```
.....
<cbc:DocumentCurrencyCode listID="ISO4217">EUR</cbc:DocumentCurrencyCode>
<cbc:TaxCurrencyCode listID="ISO4217">NOK</cbc:TaxCurrencyCode>
.....
<cac:TaxExchangeRate>
        <cbc:SourceCurrencyCode listID="ISO4217">EUR</cbc:SourceCurrencyCode>
        <cbc:TargetCurrencyCode listID="ISO4217">NOK</cbc:TargetCurrencyCode>
        <cbc:CalculationRate>8.3804</cbc:CalculationRate>
        <cbc:MathematicOperatorCode>Multiply</cbc:MathematicOperatorCode>
        <cbc:Date>2014-02-20</cbc:Date>
</cac:TaxExchangeRate>
<cac:TaxTotal>
        <cbc:TaxAmount currencyID="EUR">225.00</cbc:TaxAmount>
        <cac:TaxSubtotal>
                <cbc:TaxableAmount currencyID="EUR">900.00</cbc:TaxableAmount>
                <cbc:TaxAmount currencyID="EUR">225.00</cbc:TaxAmount>
                <cbc:TransactionCurrencyTaxAmount currencyID="NOK">1885.59
                </cbc:TransactionCurrencyTaxAmount>
                <cac:TaxCategory>
                        <cbc:ID schemeID="UNCL5305">S</cbc:ID>
                        <cbc:Percent>25</cbc:Percent>
                        <cac:TaxScheme>
                                <cbc:ID>VAT</cbc:ID>
                        </cac:TaxScheme>
                </cac:TaxCategory>
        </cac:TaxSubtotal>
</cac:TaxTotal>
....
```

6.7 SPECIAL TAXES/CHARGES

If special taxes/charges are applicable, each one must be specified on an ordinary invoice line. The only valid tax scheme identifier is «VAT» (code list UN/ECE 5153 subset). If there is no separate line for special tax, the assumption is that the special tax is included in the price.

6.8 ORDER / ORDER NUMBER / ORDER REFERENCE

The customer will issue an order with a unique order number. This unique customer order number must be supplied as the order reference on the invoice.

If the order reference is specified on the header level (OrderReference), the assumption is that the invoice is based on one order only. If order reference is stated at header level, the order reference element on line level is used to state the order line numbers.

Example:

```
<cac:OrderReference>
        <cbc:ID>123456</cbc:ID>
</cac:OrderReference>
```

If the invoice is based on more than one order, the order number should be concatenated with the order line number on each invoice line in this way “order number##order line number”. Example: The exact syntax should be agreed upon by the two parties.

If reference numbers other than order- or contract reference (see chapter 6.8) is needed, the additional document references should be used (see chapter 6.11)

6.9 CONTRACT NUMBER

To reference or match an invoice to a signed purchase contract, the contract number could be specified like this:

```
<cac:ContractDocumentReference>
        <cbc:ID>Kontrakt 321</cbc:ID>
        <cbc:DocumentTypeCode listID="UNCL1001">2</cbc:DocumentTypeCode>
        <cbc:DocumentType>Framework Agreement</cbc:DocumentType>
</cac:ContractDocumentReference>
```

If other references than Order number (ref. ch. 6.7) and Contract number is needed, the element Additional document reference (ref. ch. 6.11) may be used.

6.10 ACCOUNTING INFORMATION

If the customer wants to automatically post the costs, the accounting information must be transferred to the supplier before or with the order . The supplier should then return the accounting information on the invoice line level.

Example:

```
<cbc:AccountingCost>Prosjekt kostnadskode 123</cbc:AccountingCost>
```

The accounting cost element is just a simple text element. Posting in accounts payable and general ledger often requires several «dimensions». A structured solution regarding content in the accounting cost string has been demanded from a number of stakeholders.

Below you will a proposal regarding content in the account cost string. The structure of the string will be as follows:

- Format-ID. Fixed text indicating which Chart of Accounts is used. (NS4102 = Norwegain standard)
- Fieldname. Up to 7 fields may be used:
  - Konto (Account)
  - Avd (Department)
  - Prod (Product)
  - Prosj (Project)
  - MVAkode (VAT code)
  - Dim6
  - Dim7
- Value
- Separator regarding fieldname and value: Use the '=' character
- Separator regarding fields: Use the ';' character

Content in general:
<Kontoplan>;Konto=<Accountno>;Avd=<Department>;Prod=<Product>;Prosj=<Project>;MVAkode=<VAT code in GL>;Dim6=<Free to use as needed>;Dim7=<Free to use as needed>

Chart of Accounts must always be the first element in the string. No requirements regarding sequence of the other elements. If norwegian standard Chart of Accounts is used by the invoice receiver, then NS4102 must be the leftmost content of the account cost string. For receivers using standard agricultural Chart of Accounts, version 1, the text 'Landbruk_kontostreng_v01' must the leftmost content of the accounting cost string.
Any other posting requirements than account number, department, product, project and VAT code, may be implemented by using the Dim6 and Dim7 fields. In agricultural context there is a need for a field called 'driftsgreinkode'. Dim6 may be used in this case.

Example:
<cbc:AccountingCost>NS4102;Konto=4010;Avd=25;Prod=5421;Prosj=4098;MVAkode=1
</cbc:AccountingCost>

6.11 ATTACHMENTS

Both the invoice and the credit note formats support the use of attachments. The element to hold the attachment information can be repeated multiple times (AdditionalDocumentReference) thus allowing multiple attachments.

Attachments may be used to provide additional information to support the claim represented by the invoice. Additional information can be time sheets, receipts, airfare tickets etc. Attachments are not meant for transferring a pdf-version of the invoice/creditnote. If, however, the "pdf-version" is supplied as an attachment, the element "DocumentType" must specify "Commercial invoice" for an invoice and "Credit note" for a creditnote. Attachments can also be graphs and images. The attachment could be sent as a binary object or as an external address to the object's storage location (URI).

It is recommended to send additional information included in the format (message) and not as an external address (URI), since many businesses are restricted from pursuing external links.
If external link is used, the buyer is committed to download the information contained in the link and store it with reference to the invoice/creditnote document. Such a solution requires according to the Norwegian tax authorities (Skattedirektoratet), an agreement between the parties. Thus use of external links are not recommended.

Additional recommendations:

	Recommendations
Coding	Base64
Document format	MIME types: • Pdf – application / pdf • TXT – text / txt • GIF – image / gif • TIFF – image / tiff • JPEG, JPG – image / jpeg • PNG – image / png
Size	5MB
Description of attachment	It is advised to supply a good description of each attachment and the element to use is: Invoice/Additional_DocumentReference/DocumentReference/DocumentType. Should only be used for description of the document content.

6.11.1 COPY OF THE INVOICE/CREDITNOTE AS AN ATTACHMENT

There is one special case where it is absolutely required to send the invoice/creditnote as an attachment (cf: FOR 2004-12-01 nr 1558: Forskrift om bokføring). Companies without the ability to send EHF formats will create an invoice or creditnote as usual, e.g. as a document meant to be printed and mailed. Those companies can use an «invoice portal» to register necessary information

about the invoice or creditnote and then add a pdf-version or an image of the invoice/creditnote as an attachment. In that case the element DocumentType must specify “Commercial invoice” for an invoice and “Credit note” for a creditnote.

6.12 OTHER USE OF ADDITIONAL DOCUMENT REFERENCE

The need to distribute information not included in the EHF format arises from time to time. To satisfy this need, the element AdditionalDocumentReference is used. As mentioned above, this element can be repeated multiple times. Examples of information to go into this element are packing lists and the supplier’s order number.
Important to notice, there is no code list for this element, and the interactive parties must agree on syntaxes and semantics.

Example:

```
<cac:AdditionalDocumentReference>
        <cbc:ID>Doc1</cbc:ID>
        <cbc:DocumentType>Timesheet</cbc:DocumentType>
        <cac:Attachment>
                <cac:ExternalReference>
                        <cbc:URI>http://www.suppliersite.eu/sheet001.html</cbc:URI>
                </cac:ExternalReference>
        </cac:Attachment>
</cac:AdditionalDocumentReference>
<cac:AdditionalDocumentReference>
        <cbc:ID>Doc2</cbc:ID>
        <cbc:DocumentType>Drawing</cbc:DocumentType>
        <cac:Attachment>
                <cbc:EmbeddedDocumentBinaryObject mimeCode="application/pdf">mimecode
                </cbc:EmbeddedDocumentBinaryObject>
        </cac:Attachment>
</cac:AdditionalDocumentReference>
```

Example, referencing a subscription:

```
<cac:AdditionalDocumentReference>
        <cbc:ID>1442316</cbc:ID>
        <cbc:DocumentType>Abonnement</cbc:DocumentType>
</cac:AdditionalDocumentReference>
```

6.13 INVOICING OF CONSUMERS (B2C)

EHF Invoice 2.0 facilitates invoicing of consumers (B2C). This means that invoice issuers may use the EHF 2.0 format both for business customers and consumers.

Transmission of an invoice to a consumer from an invoice issuer is performed by use of either secure digital post or the consumers «netbank» assuming that the issuer has an agreement.

E-invoice reference must be placed in the ID element of Additional DocumentReference. DocumentType must be set to « elektroniskB2Cfaktura». If secure digital post is used, the personal identity number (fødselsnummer) should be filled in the ID element.

The buyer’s legal entity is not mandatory when “elektroniskB2Cfaktura” is given as documenttype.

Example, E-invoice reference:

```
<cac:AdditionalDocumentReference>
        <cbc:ID>147987</cbc:ID>
```

```
        <cbc:DocumentType>elektroniskB2Cfaktura</cbc:DocumentType>
</cac:AdditionalDocumentReference>
```

In the consumers market automatic debit (Avtalegiro) is widespread as payment method.

Example, electronic invoice B2C with automatic debit (Avtalegiro):
PaymentMeansCode: 3 (Automated clearing house debit)

```
<cac:PaymentMeans>
        <cbc:PaymentMeansCode listID="UNCL4461">3</cbc:PaymentMeansCode>
        <cbc:PaymentDueDate>2014-07-25</cbc:PaymentDueDate>
        <cbc:PaymentID>0265590215686</cbc:PaymentID>
        <cac:PayeeFinancialAccount>
                <cbc:ID schemeID="BBAN">51401099999</cbc:ID>
        </cac:PayeeFinancialAccount>
</cac:PaymentMeans>
```

6.14 DELIVERY DETAILS (DATE AND LOCATION)

Delivery details may be given at document (Mandatory) or line level (Optional).

Delivery date should allways be sent, exept for delivery by forwarder, post or the like. See further details in The bookkeeping regulation (bokføringsforskriften) § 5-1-4.

Place of delivery is recommended, and should be sent unless the place of delivery does not affect the ability to ensure the correctness of the invoice. Examples of this can be invoices covering services like investigations and legal assistance. See also NOU 2002:20 point 9.4.1.4.

The delivery element contains an identifer (DeliveryLocation/ID) which may be used if the place of delivery is defined through an identifier. Examples are GLN (Global Location Number) or GSRN (Global Service Relationship Number) both issued by GS1. GSRN is used in the norwegian market for identifying measuring points in the energy sector. Ref. appendix 7.

Example:

```
<cac:Delivery>
        <cbc:ActualDeliveryDate>2013-02-15</cbc:ActualDeliveryDate>
        <cac:DeliveryLocation>
                <cbc:ID schemeID="GSRN">707057500022939815</cbc:ID>
                <cac:Address>
                        <cbc:StreetName>Storgata</cbc:StreetName>
                        <cbc:BuildingNumber>12</cbc:BuildingNumber>
                        <cbc:CityName>Bergen</cbc:CityName>
                        <cbc:PostalZone>5000</cbc:PostalZone>
                        <cac:Country>
                                <cbc:IdentificationCode listID="ISO3166-1:Alpha2">NO
                                </cbc:IdentificationCode>
                        </cac:Country>
                </cac:Address>
        </cac:DeliveryLocation>
</cac:Delivery>
```

6.15 USE OF PARTY TAX SCHEME FOR ACCOUNTING SUPPLIER PARTY

PartyTaxScheme under AccountingSupplierParty is an optional element, but according to EU COUNCIL DIRECTIVE 2001/115/ the PartyTaxScheme must be specified if the invoice or the credit note have a

VAT total. That means that the element almost always has to be specified. The specification should be the supplier party's organization number followed by the letters MVA, like this:

```
<cac:PartyTaxScheme>
        <cbc:CompanyID schemeID="NO:VAT">123456789MVA</cbc:CompanyID>
        <cac:TaxScheme>
                <cbc:ID>VAT</cbc:ID>
        </cac:TaxScheme>
</cac:PartyTaxScheme>
```

6.16 BANK ACCOUNT

If both BBAN (Basic Bank Account Number) and IBAN (International Bank Account Number) are available when the XML instance document is generated, the sequence should be BBAN first and IBAN last. If account is Norwegian, BBAN should allways be submitted.

Example:

```
<cac:PaymentMeans>
        <cbc:PaymentMeansCode listID="UNCL4461">31</cbc:PaymentMeansCode>
        <cbc:PaymentDueDate>2013-06-25</cbc:PaymentDueDate>
        <cbc:PaymentID>0265590215686</cbc:PaymentID>
        <cac:PayeeFinancialAccount>
                <cbc:ID schemeID="BBAN">15032387680</cbc:ID>
        </cac:PayeeFinancialAccount>
</cac:PaymentMeans>
<cac:PaymentMeans>
        <cbc:PaymentMeansCode listID="UNCL4461">31</cbc:PaymentMeansCode>
        <cbc:PaymentDueDate>2013-06-25</cbc:PaymentDueDate>
        <cbc:PaymentID>0265590215686</cbc:PaymentID>
        <cac:PayeeFinancialAccount>
                <cbc:ID schemeID="IBAN">NO7315032387680</cbc:ID>
                <cac:FinancialInstitutionBranch>
                        <cac:FinancialInstitution>
                                <cbc:ID schemeID="BIC">DNBANOKKXXX</cbc:ID>
                        </cac:FinancialInstitution>
                </cac:FinancialInstitutionBranch>
        </cac:PayeeFinancialAccount>
</cac:PaymentMeans>
```

6.17 ENDPOINTID / LEGAL REGISTRATIONID

Endpoint ID is used for specifying the electronic addresses issuers and receivers are using in their message collaboration. Electronic addresses for norwegian participants in the PEPPOL infrastructure are the legal registration ID of the company and must be registered in ELMA.

Legal registration ID (Company ID) is used for identifying the legal entity the invoice is linked to, ie. the legal entity responsible for the obligation.

Small businesses normally have just one legal registration ID. For these the endpoint ID and the legal registration ID will be compliant.

Major businesses may have several legal registration IDs based on for instance location. If processing of incoming invoices are centralized for all legal entities within the business, the content of the endpoint ID and legal registration ID (Company ID) may be different. In this context it is recommended that all legal entities are registrered in ELMA. Dissemination to a centralized invoice processing function is implemented as part of the registration by the actual accesspoint. (Several invoice receivers share the same endpointID).

The alternative to the solution above is to handle the endpointID as an «invoice receiver address». This means that the invoice receiver manually has to inform the trading partners of the endpointID to use in the message collaboration.

6.18 TAX REPRESENTATIVE

Tax representative party for the seller is relevant for sellers delivering goods and services in Norway without having a permanent establishment in Norway. In such cases the name and address of the tax representative must be included in the invoice.

Example:

```
<cac:TaxRepresentativeParty>
        <cac:PartyName>
                <cbc:Name>Company name AS</cbc:Name>
        </cac:PartyName>
        <cac:PartyTaxScheme>
                <cbc:CompanyID schemeID="NO:VAT">904312347MVA</cbc:CompanyID>
                <cac:TaxScheme>
                        <cbc:ID>VAT</cbc:ID>
                </cac:TaxScheme>
        </cac:PartyTaxScheme>
</cac:TaxRepresentativeParty>
```

6.19 OPTIONAL ELEMENTS

The receivers invoice handling system must releate to all elements on an invoice (including all optional elements) and at least display all filled elements in the control and verification process of the invoice. Dynamic display of invoice and creditnote based on XML instance documents will be developed by Difi.

7 COMPLETE INFORMATION CONTENTS

Chapter 7.1 and 7.2 show the complete information contents of EHF Invoice and EHF Credit note.

Here is a description of the columns in the tables.

Name is the logical, explanatory name of the element. Names in blue colour represent common aggregated elements and serve only as a header for the following elements.

Description is a complementary explanation of the element.

Req. Requirement shows if the element is:
Mandatory (M)
Dependent (D)
Optional (O)
Recommended (R)

Card	shows the cardinality; number of required/valid occurrences
0..1	Valid zero or 1 occurrence
1..1	Required 1 and only 1 occurrence
1..*	Required at least 1 occurrence
0..*	Valid zero or infinite occurrences

Example shows how to specify the element.

XML Element refers to the actual XML tag name in the EHF invoice message.

7.1 EHF INVOICE INFORMATION CONTENTS

Name	Description	Req./Card..	Example	XML Element
Invoice	**EHF invoice**	..		**Invoice**
UBL version	The UBL version the invoice message is based on	M 1 .. 1	2.1	**cbc:UBLVersionID**
Customization Identifier	Identifies the specification of content and rules that apply to the transaction. Identifying the customization/implementation guide/ contextualization of the syntax message and its extension that applies to the invoice transaction, enables the receiver to apply the correct validation to the received document as well as to route the document to an appropriate service for processing.	M 1 .. 1	urn:www.cenbii.eu:transaction:biitrns010:ver2.0:extended:urn:www.peppol.eu:bis:peppol5a:ver2.0:extended:urn:www.difi.no:ehf:faktura:ver2.0	**cbc:CustomizationID**
Profile Identifier	Identifies the BII profile or business process context in which the transaction appears. Identifying the profile or business process context in which the transaction appears enables the buyer to direct the message to an appropriate service as well as controlling its relation to other documents exchanged as part of the same process.	M 1 .. 1	urn:www.cenbii.eu:profile:bii05:ver2.0	**cbc:ProfileID**
Invoice number	An invoice instance must contain an identifier. An invoice identifier enables positive referencing the document instance for various purposes including referencing between documents that are part of the same process.	M 1 .. 1	123456	**cbc:ID**
Issue Date	The issue date of an invoice is required by EU directives as well as country laws. An invoice must therefore contain the date on which it was issued. Format YYYY-MM-DD	M 1 .. 1	2014-05-07	**cbc:IssueDate**
Invoice Type Code	A code that identifies the functional type of the invoice instance, such as commercial invoice, pro-forma invoice, final invoice. A code that identifies that the invoice is a commercial invoice.	M 1 .. 1	380	**cbc:InvoiceTypeCode**
Note	The textual note provides the seller a means for providing unstructured information that is relevant to the invoice. This can be notes or other similar information for which the invoice specification does not contain suitable qualified elements. Information given in as textual notes is mainly intended for manual processing. When “invoice clauses” or “declarations” are used they should be stated in full in the note element.	O 0 .. 1	Bestilt pr. telefon	**cbc:Note**
Tax Point Date	The date applicable VAT	O 0 .. 1		**cbc:TaxPointDate**
Document currency code	The currency in which the monetary amounts are stated must be stated in the invoice. Code from ISO4217	M 1 .. 1	NOK	**cbc:DocumentCurrencyCode**

Name	Description	Req./Card..	Example	XML Element
VAT currency code	Currency code for VAT in local currency, must be filled if the invoice currency is not NOK	O 0 .. 1		**cbc:TaxCurrencyCode**
Accounting cost	The invoice may contain a reference to the buyer's accounting code applied to the invoice as a whole, expressed as text rather than a code in order to facilitate automation in booking into accounts following an order to invoice transformation.	O 0 .. 1	Project cost code 123	**cbc:AccountingCost**
Period	**For invoices that charge for services or items delivered over a time period, such as subscriptions or metered services, an invoice may contain information about the date period to which the invoice applies.**	**O** 0 .. 1		**cac:InvoicePeriod**
Period start date	The date on which the period starts. The start dates counts as part of the period. For invoices that charge for services or items delivered over a time period is necessary to be able to state the start date of the period for which the invoice relates such as for metered services and subscriptions.	M 1 .. 1	2013-01-06 20140401	**cbc:StartDate**
Period end date	The date on which the period ends. The end date counts as part of the period. It must be possible to state the end date of the period for which the invoice relates such as for metered services and subscriptions.	M 1 .. 1	2013-06-30 20140431	**cbc:EndDate**
Order	**An assosiation to Order Reference**	**R** 0 .. 1		**cac:OrderReference**
Order reference identifier	To facilitate order–invoice matching an invoice may contain an identifier of an order (issued by the buyer) that the invoice relates to. An invoice may only reference one order.	M 1 .. 1	Ordreno. 654	**cbc:ID**
Contract	**Reference to contract or framework agreement**	**R** 0 .. 1		**cac:ContractDocumentReference**
Contract identifier	Positive identification of the reference such as a unique identifier. To positively identify relevant contractual issues the invoice may contain an identifier of a contract that applies to the invoice.	M 1 .. 1	Framework F32165	**cbc:ID**
Contract type, code	An invoice may contain the type of contract that is referred to (such as framework agreement) in a coded way to enable automated processing based on the contract type.	O 0 .. 1	2	**cbc:DocumentTypeCode**
Document type	The short description of what is reference such as contract type, document type , meter etc. An invoice may contain the type of contract that is referred to (such as framework agreement)	O 0 .. 1	Framework agreement	**cbc:DocumentType**
Additional Document Reference	**Reference to additional documents**	**O** 0 .. unbounded		**cac:AdditionalDocumentReference**

Name	Description	Req./Card..	Example	XML Element
Document identifier	An identifier for the referenced document.	M 1 .. 1	98765	**cbc:ID**
Description	A short description of the document type.	O 0 .. 1	Timesheet	**cbc:DocumentType**
Attachment	**Reference to attached document, externally referred to, referred to in the MIME location or embedded**	**O** 0 .. 1		**cac:Attachment**
Embedded binary object	The attached document embeded as binary object. An invoice may contain an attached electronic document as an encoded object in the invoice in order to provide supporting documents such as timesheets, usages reports etc. The seller can only expect the receiver to process attachments according to rule.	O 0 .. 1		**cbc: EmbeddedDocumentBinaryObject**
External reference	**An attached document**	**O** 0 .. 1		**cac:ExternalReference**
External reference	The Uniform Resource Identifier (URI) that identifies where the external document is located.	O 0 .. 1	http://www.suppliersite.eu/sheet001.html	**cbc:URI**
Supplier	**Organisation or person responsible som delivering the goods and services**	**M** 1 .. 1		**cac:AccountingSupplierParty**
Supplier	**An assosiation to Party**	**M** 1 .. 1		**cac:Party**
EndPointID	An invoice may contain the sellers electronic address. The address can be of any format and the format should be identified in the message. Electronic addresses for Norwegian actors using the PEPPOL transport infrastructure shall be specified as Norwegian Organization Number.	R 0 .. 1	123456789	**cbc:EndpointID**
Identification	**An assosiation to Party Identifiaction**	**O** 0 .. 1		**cac:PartyIdentification**
Party identifier	An invoice may contain a registered identifier for the seller. Information referenced by the identifier is not considered part of the message (i.e. the buyer is not required to look up the identifier in the relevant registry and process additional information)	M 1 .. 1	654321	**cbc:ID**
Supplier Name	**Name of supplier**	**M** 1 .. 1		**cac:PartyName**
Navn	An invoice must contain the name of the seller. If the company types AS or ASA are being established it's recommended that the invoice shows this. If the company types AS, ASA and NUF are under liquidation, the supplier's name on the invoice shall include this information.	M 1 .. 1	The Vendor ltd.	**cbc:Name**
Address	**The suppliers address**	**M** 1 .. 1		**cac:PostalAddress**

Name	Description	Req./Card..	Example	XML Element
Line 1	The main address line in a postal address usually the street name and number. An invoice must contain the seller's street name and number or P.O.box.	O 0 .. 1	Bond street 34	**cbc:StreetName**
Line 2	An additional address line in a postal address that can be used to give further details supplementing the main line. Common use are secondary house number in a complex or in a building. An invoice may contain an additional address line for seller address.	O 0 .. 1		**cbc:AdditionalStreetName**
City	The common name of the city where the postal address is. The name is written in full rather than as a code. An invoice must contain the seller's city.	M 1 .. 1	Oslo	**cbc:CityName**
Post code	The identifier for an addressable group of properties according to the relevant national postal service, such as a ZIP code or Post Code. An invoice may contain the seller's post code.	M 1 .. 1	5010	**cbc:PostalZone**
Country subentity	For specifying a region, county, state, province etc. within a country by using text. In some countries regions or other type of country sub divisions are commonly used.An invoice may contain that information.	O 0 .. 1		**cbc:CountrySubentity**
Country	**Country code**	**M** 1 .. 1		**cac:Country**
Country code	The country where the address is. The country should always be given by using ISO code 3166 alpha 2 The seller's address country must be contained in an invoice in the form of a two letter code (ISO 3166-1 alpha-2).	M 1 .. 1	NO	**cbc:IdentificationCode**
Tax Scheme	**Tax scheme for the supplier**	**O** 0 .. 1		**cac:PartyTaxScheme**
VAT registration number	When the invoice is a VAT invoice it must state the sellers VAT registration number and tax scheme. The supplier's VAT-number (Norwegian MVA number) made out of the organisational number and the letters MVA. Mandatory if the supplier is taxable.	M 1 .. 1	987654321MVA	**cbc:CompanyID**
Tax scheme	**Tax scheme**	**M** 1 .. 1		**cac:TaxScheme**
Identifier	Code for TaxScheme. VAT is the only legal value	M 1 .. 1	VAT	**cbc:ID**
Legal entity	**Assosiation to Party Legal Entity**	**M** 1 .. 1		**cac:PartyLegalEntity**
Registration name	The name under which the seller is legally registered.	M 1 .. 1	Any supplier name	**cbc:RegistrationName**
Company ID	An invoice may contain the identifier assigned to the party by the national company registrar. The supplying organisations legal organisation number.	M 1 .. 1	987654321	**cbc:CompanyID**

Name	Description	Req./Card..	Example	XML Element
Legal address	**The legal address of the supplier**	**O** 0 .. 1		**cac:RegistrationAddress**
City name	The name of the city where the seller is legally registered.	O 0 .. 1	Oslo	**cbc:CityName**
Country	**Country code**	**O** 0 .. 1		**cac:Country**
Country	The country in which the seller is legally registered.	M 1 .. 1	NO	**cbc:IdentificationCode**
Contact	**The suppliers contact person**	**R** 0 .. 1		**cac:Contact**
Identifier	The supplier's reference specified as "Our ref."	R 0 .. 1	Our ref 123	**cbc:ID**
Name	The name of the contact person. An invoice may contain a person name for a relevant contact at the seller.	R 0 .. 1	John Doe	**cbc:Name**
Telephone	A phone number for the contact person. If the person has a direct number, this is that number. An invoice may contain a telephone number for a relevant contact at the seller.	R 0 .. 1	+4712345678	**cbc:Telephone**
Telefax	A fax number for the contact persons. An invoice may contain a tele-fax number for a relevant contact at the seller.	O 0 .. 1	+4792612346	**cbc:Telefax**
Electronic mail	The e-mail address for the contact person. If the person has a direct e-mail this is that email. An invoice may contain a telephone number for a relevant contact at the seller.	R 0 .. 1	supplier.contact@supplyingcompany.no	**cbc:ElectronicMail**
Customer	**Customer party**	**M** 1 .. 1		**cac:AccountingCustomerParty**
Party	**An assosiation to party**	**M** 1 .. 1		**cac:Party**
EndpointID	An invoice may contain the buyers electronic address. The address can be of any format and the format should be identified in the message.	R 0 .. 1	998876543	**cbc:EndpointID**
Identification	**An assosiation to Party Identifiaction**	**O** 0 .. 1		**cac:PartyIdentification**
Customer identifiaction	An invoice may contain a registered identifier for the buyer. Information referenced by the identifier is not considered part of the message (i.e. The buyer is not required to look up the identifier in the relevant registry and process additional information)	M 1 .. 1	648787	**cbc:ID**
Customer name	**Name of customer**	**M** 1 .. 1		**cac:PartyName**
Name	An invoice must contain name of the buyer.	M 1 .. 1	Buying Company Ltd.	**cbc:Name**
Address	**The address of the customer**	**M** 1 .. 1		**cac:PostalAddress**

Name	Description	Req./Card..	Example	XML Element
Line 1	The main address line in a postal address usually the street name and number. An invoice must contain the buyer's street name and number or P.O. box.	O 0 .. 1	Baker street 13	**cbc:StreetName**
Line 2	An additional address line in a postal address that can be used to give further details supplementing the main line. Common use are secondary house number in a complex or in a building. An invoice may give an additional address line for buyer's address.	O 0 .. 1		**cbc:AdditionalStreetName**
City Name	The common name of the city where the postal address is. The name is written in full rather than as a code. An invoice must contain the buyer's city.	M 1 .. 1	Bergen	**cbc:CityName**
Postal zone	The identifier for an addressable group of properties according to the relevant national postal service, such as a ZIP code or Post Code. An invoice may contain the buyer's post code.	M 1 .. 1	5000	**cbc:PostalZone**
Country subdivision	For specifying a region, county, state, province etc. within a country by using text. In some countries regions or other type of country sub divisions are commonly used. An invoice may contain that information.	O 0 .. 1		**cbc:CountrySubentity**
Country	**Countrycode**	**M** 1 .. 1		**cac:Country**
Country code	The country where the address is. The country should always be given by using ISO code 3166 alpha 2 The buyer's address country must be given in an invoice in the form of a two letter code (ISO 3166-1 alpha-2).	M 1 .. 1	NO	**cbc:IdentificationCode**
Tax scheme	**Tax scheme for the customer, mandatory if the customer is registered for VAT.**	**O** 0 .. 1		**cac:PartyTaxScheme**
VAT registration number	An invoice may contain the buyers VAT identifier In order to facilitate reverse charge and intra community supply invoicing. The customers VAT-number (Norwegian MVA number) made out of the organisational number and the letters MVA.	M 0 .. 1	123456789MVA	**cbc:CompanyID**
Tax scheme	**Tax scheme**	**M** 1 .. 1		**cac:TaxScheme**
Identifier	Code for TaxScheme. VAT is the only legal value	M 1 .. 1	VAT	**cbc:ID**
Legal entity	**Assosiation to Party Legal Entity. Must not be filled if the customer is a consumer (B2C), else mandatory.**	**D** 0 .. 1		**cac:PartyLegalEntity**
Legal name	The legal name of the customer	M 1 .. 1	Buying Company Ltd.	**cbc:RegistrationName**

Name	Description	Req./Card..	Example	XML Element
CompanyID	An invoice may contain the identifier assigned to the Party by the national company registrar. The organisation number. Only numbers are valid. Must not be used if B2C invoice (consumers)	M 1 .. 1	123456789	**cbc:CompanyID**
Address	**Adress for the legal entity**	**O** 0 .. 1		**cac:RegistrationAddress**
City	The city of the legal address	O 0 .. 1	Trondheim	**cbc:CityName**
Country	**Country code**	**O** 0 .. 1		**cac:Country**
Country	Country code of the legal address	O 0 .. 1	NO	**cbc:IdentificationCode**
Contact	**The customers contact person**	**M** 1 .. 1		**cac:Contact**
Identifier	Name or identifier specifying the customers reference (Eg employee number)	M 1 .. 1	3150xyz	**cbc:ID**
Name	The name of the contact person. An invoice may contain a person name for a relevant contact at the buyer.	O 0 .. 1	Phil Smith	**cbc:Name**
Telephone	A phone number for the contact person. If the person has a direct number, this is that number. An invoice may contain the telephone number for a relevant contact at the buyer.	O 0 .. 1	+4732121200	**cbc:Telephone**
Telefax	A fax number for the contact persons. An invoice may contain the tele-fax number for a relevant contact at the buyer.	O 0 .. 1	+4712345679	**cbc:Telefax**
Electronic mail	The e-mail address for the contact person. If the person has a direct e-mail this is that email. An invoice may contain an e-mail address for a relevant contact at the buyer.	O 0 .. 1	customer.contact@buyingcompany.no	**cbc:ElectronicMail**
Payee	**An assosiation to the Payee. Used for factoring invoices.**	**O** 0 .. 1		**cac:PayeeParty**
Identification	**Identification of the Payee**	**O** 0 .. 1		**cac:PartyIdentification**
Payee identifier	Used in absense of or in addition to the payee party name. Use and identifier known to the document recipient.	M 1 .. 1		**cbc:ID**
Name	**The name of the payee**	**O** 0 .. 1		**cac:PartyName**
Name	The neame of the payee party.	M 1 .. 1	Payers Inc.	**cbc:Name**
Legal entity	**Assosiation to Party Legal Entity**	**O** 0 .. 1		**cac:PartyLegalEntity**
Company ID	An invoice may contain the identifier assigned to the payee by the national company registrar. The organisation number.	M 0 .. 1	987654321	**cbc:CompanyID**
Tax representative	**Information regarding the tax representative of the supplier**	**O** 0 .. 1		**cac:TaxRepresentativeParty**

Name	Description	Req./Card..	Example	XML Element
Name	**Name of the tax reresentative**	**M** 1 .. 1		**cac:PartyName**
Name	The neame of the tax representative party.	M 1 .. 1		**cbc:Name**
Postal address	**The postal address of the tax representative**	**O** 0 .. 1		**cac:PostalAddress**
Line 1	The first line in the postal address of the tax representative, normally streetname and number	O 0 .. 1		**cbc:StreetName**
Line 2	Additional address line	O 0 .. 1		**cbc:AdditionalStreetName**
City name	The city name of the address	O 0 .. 1		**cbc:CityName**
Postal zone	The postal zone of the city	O 0 .. 1		**cbc:PostalZone**
Country subentity	For specifying a region, county, state, province etc. within a country by using text.	O 0 .. 1		**cbc:CountrySubentity**
Country code	**Country code according to ISO 3361-1**	**M** 1 .. 1		**cac:Country**
Country code	Country code based on ISO3166-1	M 1 .. 1	NO	**cbc:IdentificationCode**
Tax scheme	**Tax scheme for the tax representative**	**O** 0 .. 1		**cac:PartyTaxScheme**
VAT registration ID	The tax representative party's VAT registration ID Organization number plus the letters MVA	M 1 .. 1	981234567MVA	**cbc:CompanyID**
Tax scheme	**Tax scheme**	**M** 1 .. 1		**cac:TaxScheme**
Identifier	Code for TaxScheme. VAT is the only legal value	M 1 .. 1	VAT	**cbc:ID**
Delivery	**Delivery details**	**R** 0 .. 1		**cac:Delivery**
Delivery date	An invoice may contain the actual delivery date on which goods or consignments are delivered from the seller. Also applicable for service completion date.	R 0 .. 1	2013-06-15	**cbc:ActualDeliveryDate**
Delivery location	**Specification of where the goods or services were delivered**	**R** 0 .. 1		**cac:DeliveryLocation**
Location identifier	An invoice may contain an identifier for the location to which the items where delivered.	O 0 .. 1	707057500022939815	**cbc:ID**
Address	**Delivery address**	**R** 0 .. 1		**cac:Address**
Line 1	The main address line in a postal address usually the street name and number. An invoice may contain the address to which the items where delivered.	O 0 .. 1	High street 123	**cbc:StreetName**
Line 2	An additional address line in a postal address that can be used to give further details supplementing the main line. Common use are secondary house number in a complex or in a building. An invoice may contain an additional address line in the delivered to address.	O 0 .. 1		**cbc:AdditionalStreetName**

Name	Description	Req./Card..	Example	XML Element
City	The common name of the city where the postal address is. The name is written in full rather than as a code. An invoice may contain the name of the city to which the items where delivered.	R 0 .. 1	Trondheim	**cbc:CityName**
Postal zone	The identifier for an addressable group of properties according to the relevant national postal service, such as a ZIP code or Post Code. An invoice may contain the post code to which the items where delivered.	R 0 .. 1	7000	**cbc:PostalZone**
Country subdivision	For specifying a region, county, state, province etc. within a country by using text. In some countries regions or other type of country sub divisions are commonly used. An invoice may contain the country sub division to which the items where delivered.	O 0 .. 1		**cbc:CountrySubentity**
Country	**Country code**	**R** 0 .. 1		**cac:Country**
Country code	The country where the address is. The country should always be given by using ISO code 3166 alpha 2 Since delivery country may affect VAT issues an invoice may contain the country to which the items were delivered.	R 1 .. 1	NO	**cbc:IdentificationCode**
Payment means	**Details regarding how the invoice will be payed**	**M** 1 .. unbounded		**cac:PaymentMeans**
Payment means code	An invoice may contain an indication about how the payment should be handled. Code according to UN/CEFACT codelist 4461	M 1 .. 1	31	**cbc:PaymentMeansCode**
Due date	An invoice may contain the date on which payment is due. Latest date on which funds should have reached the account receivable.	M 1 .. 1	2014-05-30	**cbc:PaymentDueDate**
Payment channel code	Code for paymentchannel, IBAN, BBAN	O 0 .. 1		**cbc:PaymentChannelCode**
Payment ID	It must be possible to specify an identifier for the payment, issued by the seller as an invoice may contain an identifier for the payment, issued by the seller as reference. Also known as end-to-end payment reference. In Norway this element is used for KID number.	R 0 .. 1	1234561	**cbc:PaymentID**
Financial account	**Information regarding the payee's financial account**	**M** 1 .. 1		**cac:PayeeFinancialAccount**

Name	Description	Req./Card..	Example	XML Element
Financial account ID	The identifier for the account. Depending on circumstances the identifier can be in local format or standardized format such as IBAN. The identifier schema should be identified. To enable the buyer to issue a payment initiation to his bank the invoice may contain the identifier for the financial account either as IBAN or in proprietary format. The banc account number	M 1 .. 1	00050011111	**cbc:ID**
Financial Institution Branch	**The branch or department of the financial institution**	**D** 0 .. 1		**cac:FinancialInstitutionBranch**
ID	The identifier for a branch or division of an organization may, in some countries, be used to positively identify the location of he account or supplement the financial institution identifier. The identifier for a branch or division of an organization may, in some countries, be used to positively identify the location of the account or supplement the financial institution identifier.	M 1 .. 1	BIC	**cbc:ID**
Financial institution	**The identifier of the financial institution (BIC)**	**D** 0 .. 1		**cac:FinancialInstitution**
Institution ID	An identifier for the financial institution where the account is located, such as the BIC identifier (SWIFT code). An invoice may contain the ISO 9362 BIC (Bank Identification Code) of a financial institution.	M 1 .. 1	DNBANOKKXXX	**cbc:ID**
Name Financial Institution Name	Name of the finance institution Bank name	O 0 .. 1		**cbc:Name**
Adress	**The address of the financial institution**	**O** 0 .. 1		**cac:Address**
Line 1 Address line 1	The main address line in a postal address usually the street name and number.	O 0 .. 1		**cbc:StreetName**
Line 2 Address line 2	An additional address line in a postal address that can be used to give further details supplementing the main line. Common use are secondary house number in a complex or in a building.	O 0 .. 1		**cbc:AdditionalStreetName**
City City	The common name of the city where the postal address is. The name is written in full rather than as a code.	O 0 .. 1		**cbc:CityName**
Postcode Post code	The identifier for an addressable group of properties according to the relevant national postal service, such as a ZIP code or Post Code.	O 0 .. 1		**cbc:PostalZone**
Country subdivision	For specifying a region, county, state, province etc. within a country by using text.	O 0 .. 1		**cbc:CountrySubentity**
Country code	**The country where the address is. The country should always be given by using ISO code 3166 alpha 2**	**O** 0 .. 1		**cac:Country**
Country code	Country code according to ISO3166-1	O 0 .. 1		**cbc:IdentificationCode**
Payment terms	**Description of payment terms**	**O** 0 .. unbounded		**cac:PaymentTerms**

Name	Description	Req./Card..	Example	XML Element
Payment terms	An invoice may contain textual description of the payment terms that apply to the invoice due amount. E.g. penalty charges or intended collection procedures.	M 0 .. 1		**cbc:Note**
Allowance Charge	**Description of allowances and charges on document level**	**O** 0 .. unbounded		**cac:AllowanceCharge**
Allowance/Charge indicator	True = Charge, False = Allowance	M 1 .. 1		**cbc:ChargeIndicator**
Reason code	A coded specification of what the allowance or charge is. An invoice may contain a coded description of what is being added or deducted. E.g. „volume discount" or "packing charges", for each allowance or charge. Use codelist AllowanceChargeReasonCode, UN/ECE 4465, Version D08B	O 0 .. 1	3	**cbc:AllowanceChargeReasonCode**
Reason	A textual reason for the allowance or the charge. Can also be its name. One textual description of what is being added or deducted. E.g. „volume discount" or "packing charges" must be stated for each allowance and charge on document level in an invoice.	R 0 .. 1	Freight charge	**cbc:AllowanceChargeReason**
Amount	The net amount of the allowance or the charge. For each allowance or charge an invoice must contain the amount. Allowances are subtracted from the total invoice amount and charges are added to the amount. The amount is "net" without VAT.	M 1 .. 1		**cbc:Amount**
Tax category	**Specification av tax categories**	**M** 1 .. 1		**cac:TaxCategory**
VAT category	A code that identifies to what VAT subcategory the allowance or charge belongs to. An invoice may contain information about one VAT category for each allowances and Charges on document level.	M 1 .. 1	E	**cbc:ID**
Percent	The VAT percentage that applies to the allowance/charge.	O 0 .. 1	25	**cbc:Percent**
Tax scheme	**An assosiation to tax scheme (VAT)**	**M** 1 .. 1		**cac:TaxScheme**
Identifier	Code for TaxScheme. VAT is the only legal value	M 1 .. 1	VAT	**cbc:ID**
Tax exchange rate	**Exchange rate for calculation of tax in home currency, mandatory if DocumentCurrencyCode is not = NOK**	**D** 0 .. 1		**cac:TaxExchangeRate**
From currency	The currency code for the from currency, must be from ISO code list 4217	M 1 .. 1	EUR	**cbc:SourceCurrencyCode**
To currency	The currency code for the to currency	M 1 .. 1	NOK	**cbc:TargetCurrencyCode**
Exchange rate	The exchange rate	M 1 .. 1	7.65	**cbc:CalculationRate**
Mathematic Operator Code Mathematic operator code	Mathematic operator code to use to calculate tax amount. Fixed: Multiply	M 1 .. 1	Multiply	**cbc:MathematicOperatorCode**

Name	Description	Req./Card..	Example	XML Element
Date Date	The date for the calculation rate	O 0 .. 1		**cbc:Date**
Tax total	**Specification of tax total and tax per tax category**	**M** 1 .. 1		**cac:TaxTotal**
Total VAT amount	The total VAT amount that is "added to the document total w/o VAT". This is the sum of all VAT subcategory amounts. An invoice may contain the total VAT amount. This amount is the sum of each sub total for each VAT rate.	M 1 .. 1	3450.00	**cbc:TaxAmount**
Tax subtotal	**Specification of tax subtotals**	**M** 1 .. unbounded		**cac:TaxSubtotal**
Taxable Amount	The amount that is the base for the VAT rate applied in the subcategory. For each VAT category a invoice must contain the amount to which VAT percent (rate) is applied to calculate the VAT sub total amount for that category.	M 1 .. 1	3400.25	**cbc:TaxableAmount**
Tax amount	The calculated amount of the tax derived by multiplying the taxable amount with the tax percentage. For each VAT category an invoice must contain the amount of VAT for that category.	M 1 .. 1	850.00	**cbc:TaxAmount**
VAT amount in local currency	An invoice may, in cases when invoices are issued in currencies other than the national currency for VAT reporting, contain the VAT amount in the local currency.	O 0 .. 1		**cbc: TransactionCurrencyTaxAmount**
Tax category	**Identification of tax category**	**M** 1 .. 1		**cac:TaxCategory**
Identifier	A code that uniquelly identifies each subtotal within the transaction. Each VAT category an invoice must be identified with a code.	M 1 .. 1	S	**cbc:ID**
Percent	The tax rate that is to be applied to the taxable amount in order to derive the tax amount. For each VAT category an invoice must contain the VAT percentage for each sub total taxable amount so that it can be used to calculate the VAT amount. Where VAT category code is stated then VAT category percentage must also be stated.	M 1 .. 1	25	**cbc:Percent**
VAT exemption	A textual description of the reason why the items belongin to the subtotal are exempted for VAT. An invoice may contain, as text, the reasons for why a value amount in a category is exempted from VAT. Invoices only support one category with an exemption reason pr. invoice. Mandatory if VAT category = E	D 0 .. 1		**cbc:TaxExemptionReason**
Tax scheme	**An assosiation to tax scheme (VAT)**	**M** 1 .. 1		**cac:TaxScheme**
Identifier	Code for TaxScheme. VAT is the only legal value	M 1 .. 1	VAT	**cbc:ID**

Name	Description	Req./Card..	Example	XML Element
Totals	**Specifications of monetary totals**	**M 1 .. 1**		**cac:LegalMonetaryTotal**
Line Extension Amount	Sum of line amounts in the document. An invoice must contain the sum of all line amounts. The amount must be exclusive of VAT but inclusive of allowances or charges applied to the lines as well as taxes, other than VAT.	M 1 .. 1	400.00	**cbc:LineExtensionAmount**
Tax Exclusive Amount	The "Sum of line amounts" plus "sum of allowances on document level" plus "sum of charges on document level". An invoice must contain the total amount of the invoice, including document level allowances and charges but exclusive of VAT.	M 1 .. 1	400.00	**cbc:TaxExclusiveAmount**
Tax Inclusive Amount	The total value including VAT An invoice must contain the total amount of the invoice inclusive VAT. I.e. the total value of the purchase irrespective of payment status.	M 1 .. 1	5162.00	**cbc:TaxInclusiveAmount**
Allowance Total Amount	Sum of all allowances on header level in the document. Allowances on line level are included in the line amount and summed up into the "sum of line amounts" An invoice may contain the total amount of all allowances given on document level. Line allowances are included in the net line amount.	O 0 .. 1	150.00	**cbc:AllowanceTotalAmount**
Charge Total Amount	Sum of all charge on header level in the document. Charges on line level are included in the line amount and summed up into the "sum of line amounts" An invoice may contain the total amount of all charges given on document level. Line charges are included in the net line amount. Total amount of charges on document level	O 0 .. 1	100.00	**cbc:ChargeTotalAmount**
Prepaid amount	Any amounts that have been paid a-priory. An invoice may contain the sum of all prepaid amounts that must be deducted from the payment of this invoice. For fully paid invoices (cash or card) this amount equals the invoice total.	O 0 .. 1		**cbc:PrepaidAmount**
Rounding amount	Any rounding of the "Document total including VAT" An invoice may contain the rounding amount (positive or negative) added to the invoice to produce a rounded invoice total.	O 0 .. 1		**cbc:PayableRoundingAmount**

Name	Description	Req./Card..	Example	XML Element
Amount for payment	The amount that is expected to be paid based on the document. This amount is the "Document total including VAT" less the "paid amounts" that have been paid a-priori. An invoice must contain the total amount to be paid that is due. If the invoice is fully paid i.e. cash or card, the due amount for the invoice is zero.	M 1 .. 1		**cbc:PayableAmount**
Invoice line	**An assosiation to one or more invoice lines**	**M** 1 .. unbounded		**cac:InvoiceLine**
Line identifier	Each line in an invoice must contain an identifier that is unique within the document to make it possible to reference the line. For example, from other documents like credit notes and in disputes.	M 1 .. 1	1	**cbc:ID**
Note	Each line in an invoice may contain a free-form text. This element may contain notes or any other similar information that is not contained explicitly in another structure. Clauses or declarations that refer to a particular line should be entered in full as notes.	O 0 .. 1		**cbc:Note**
Invoiced quantity	Each line in an invoice must contain the invoiced quantity. The quantity may be negative e.g. in case of returns.	M 1 .. 1	4	**cbc:InvoicedQuantity**
Line amount	Each line in an invoice must contain the total amount of the line. The amount is “net” without VAT, i.e. inclusive of line level allowances and charges as well as relevant taxes, except VAT which must be excluded from the amount. Line extension amount = Invoiced quantity * Unit Gross Price + Charges - Allowances. If applicable, allowances and charges must be provided.	M 1 .. 1	250.67	**cbc:LineExtensionAmount**
Accounting cost	An invoice may contain a reference to the buyer's accounting code applicaple to the specific line, expressed as text rather than a code in order to facilitate automation in booking into accounts following an order to invoice transformation.	R 0 .. 1	NS4102;Konto=4010;Avd=25;Prod=5421; Prosj=4098;MVAkode=1	**cbc:AccountingCost**
Period	**The period the invoice line covers**	**O** 0 .. 1		**cac:InvoicePeriod**
Start date	The date on which the period starts. The start dates counts as part of the period. For invoices that charge for services or items delivered over a time period is necessary to be able to state the start date of the period for which the invoice relates such as for metered services and subscriptions.	O 0 .. 1	2013-01-06	**cbc:StartDate**

Name	Description	Req./Card..	Example	XML Element
End date	The date on which the period ends. The end date counts as part of the period. It must be possible to state the end date of the period for which the invoice relates such as for metered services and subscriptions.	O 0 .. 1	2013-06-30	**cbc:EndDate**
Order Line Reference	**Refers to a single order line**	**R** 0 .. 1		**cac:OrderLineReference**
Order line reference	Each line in an invoice may contain a reference to the relevant order line in the order that is identified on the document level in the invoice. If the invoice contains several orders, the order reference is given at the line level only. The order reference at line level must refer to both the order and the actual orderline. The syntax for specifying this should be agreed between the parties. Recommendation: Ordernumber##Order line number	M 1 .. 1	12	**cbc:LineID**
Delivery	**Delivery details**	**O** 0 .. 1		**cac:Delivery**
Delivery date	The actual delivery date for the invoice goods/services on the invoice line	R 0 .. 1	2013-06-15	**cbc:ActualDeliveryDate**
Delivery location	**Information regarding the delivery location**	**O** 0 .. 1		**cac:DeliveryLocation**
Delivery identifier	A unique identifier (eg a GLN number) of where the goods is delivered	O 0 .. 1		**cbc:ID**
Address	**Delivery address**	**O** 0 .. 1		**cac:Address**
Line 1	The address where the goods were deliverd, normally street name an building number	O 0 .. 1		**cbc:StreetName**
Line 2	Delivery address, additional line	O 0 .. 1		**cbc:AdditionalStreetName**
City	Cityname	O 0 .. 1		**cbc:CityName**
Postal zone	The postal zone for the city	O 0 .. 1		**cbc:PostalZone**
Country subentity	For specifying a region, county, state, province etc. within a country by using text. Normally not in use in Norway	O 0 .. 1		**cbc:CountrySubentity**
Country	**Country code**	**M** 1 .. 1		**cac:Country**
Country code	Country code based on ISO3166-1	R 1 .. 1	NO	**cbc:IdentificationCode**
Allowance/Charge	**Allowances and charges related to line level**	**O** 0 .. unbounded		**cac:AllowanceCharge**
Allowance/Charge indicator	True = Charge, False = Allowance	M 1 .. 1		**cbc:ChargeIndicator**
Reason	A textual reason for the allowance or the charge. Can also be its name.	R 0 .. 1	Invoice charge	**cbc:AllowanceChargeReason**
Amount	The net amount of the allowance or the charge exluding VAT. In case of VAT, the same VAT scheme and rate has to apply to allowance/charge as to the invoice line item itself.	M 1 .. 1		**cbc:Amount**

Name	Description	Req./Card..	Example	XML Element
Tax	**Tax amount**	**O** 0 .. 1		**cac:TaxTotal**
Amount	The VAT amount for the invoice line. Calculated as a multiple of line amount and line VAT rate. The VAT amount on line should only be used informatively (i.e. not used as part validating the invoice calculation of amounts) when required by national legislation. Not recommended, as rounding problems can occur. VAT category and percent is stated under item level, and VAT totals and subtotals on document level.	M 1 .. 1		**cbc:TaxAmount**
Item	**Information regarding the goods or services**	**M** 1 .. 1		**cac:Item**
Description	Free-form field that can be used to give a text description the the item	O 0 .. unbounded		**cbc:Description**
Name	A short name for an item. Each line in an invoice must contain the name of the invoiced item.	M 1 .. 1	Bokhylle ABC 324	**cbc:Name**
Sellers identification	**The sellers item number**	**R** 0 .. 1		**cac:SellersItemIdentification**
Sellers identifier	The sellers identifier for the item. Each line in an invoice may contain the seller's identifier for an item.	M 1 .. 1	ABC345-02	**cbc:ID**
Standard identification	**Identifies the product/service according to a standard system**	**O** 0 .. 1		**cac:StandardItemIdentification**
Identifier	A item identifier based on a registered schema. Each line in an invoice may contain a registered item identifier.	M 1 .. 1		**cbc:ID**
Origin Country	**Country code for the origin country of the goods**	**O** 0 .. 1		**cac:OriginCountry**
Country code	Each line in an invoice may contain the items country of origin. When relevant this allows the buyer to identify whether further customs procedures are required.	M 1 .. 1	DE	**cbc:IdentificationCode**
Commodity classification	**Specification of commodity classification**	**O** 0 .. unbounded		**cac:CommodityClassification**
Classification code	The items CPV code	M 0 .. 1	43201808	**cbc:ItemClassificationCode**
Tax category	**Specifies the tax category for the goods/services**	**M** 1 .. 1		**cac:ClassifiedTaxCategory**
Identifier	Each line in an invoice may contain the VAT category/rate used for this invoice line. The category code acts as a key for summing up line amounts pr. VAT category as well for relating the VAT category percentage given on document level, to the line. If the invoice is a VAT invoice each line must contain a category code.	M 1 .. 1	H	**cbc:ID**
Percentage	The VAT percentage rate that applies to the invoice line as whole.	O 0 .. 1	25	**cbc:Percent**

Name	Description	Req./Card..	Example	XML Element
Tax scheme	**Tax scheme specification**	**M** 1 .. 1		**cac:TaxScheme**
Identifier	Code for TaxScheme. VAT is the only legal value	M 1 .. 1	VAT	**cbc:ID**
Additional properties	**Specify additional item properties**	**O** 0 .. unbounded		**cac:AdditionalItemProperty**
Name	Property name	M 1 .. 1	Weight, color	**cbc:Name**
Value	Property value	O 0 .. 1	12.5, blue	**cbc:Value**
Manufacturer	**Manufacturer party**	**O** 0 .. 1		**cac:ManufacturerParty**
Name	**Name of manufacturer**	**M** 1 .. 1		**cac:PartyName**
Name	Name of manufacturer	M 1 .. 1		**cbc:Name**
Legal entity	**The manufacturer's legal entity**	**O** 0 .. 1		**cac:PartyLegalEntity**
Company ID	The legal company ID of the manufacturer	O 0 .. 1		**cbc:CompanyID**
Price	**Price information**	**M** 1 .. 1		**cac:Price**
Price	Each line in an invoice may contain the net price of the item including all allowances or charges that directly relates to price (e.g. discount), and taxes but excluding VAT. The net price of an item including discounts or surcharges that apply to the price.	M 1 .. 1	123.45	**cbc:PriceAmount**
Base quantity	The number of invoiced quantity units for which the price is stated. E.g. Invoiced quantity is 1000 LTR, price is €15 pr. 10 LTR. The price base quantity must be stated in the same unit of measure as the invoiced quantity.	O 0 .. 1	10	**cbc:BaseQuantity**
Allowance Charge	**Allowance and charge related to price**	**O** 0 .. unbounded		**cac:AllowanceCharge**
Allowance/Charge indicator	True = Charge, False = Allowance	M 1 .. 1		**cbc:ChargeIndicator**
Reason	Description of the allowance/charge	R 0 .. 1		**cbc:AllowanceChargeReason**
Multiplier	Allowance or charge percentage	O 0 .. 1		**cbc:MultiplierFactorNumeric**
Amount	The total discount subtracted from the gross price to reach the net price. Each line in an invoice may contain the amount of the price discount. The price discount amount is informative.	M 1 .. 1		**cbc:Amount**
List price	The gross price of the item before subtracting discounts. E.g. list price. Each line in an invoice may contain the list price for the item (e.g. catalogue price before discount)	O 0 .. 1		**cbc:BaseAmount**

7.2 EHF CREDIT NOTE INFORMATION CONTENTS

Name	Description	Req./Card..	Example	XML Element
EHF CreditNote		..		**CreditNote**
UBL version	Indicated the version of UBL the message is based on	M 1 .. 1	2.1	**cbc:UBLVersionID**
Customization identifier	Identifies the specification of content and rules that apply to the transaction. Identifying the customization/implementation guide/ contextualization of the syntax message and its extension that applies to the credit note transaction, enables the receiver to apply the correct validation to the received document as well as to route the document to an appropriate service for processing.	M 1 .. 1	urn:www.cenbii.eu:transaction:biitrns014:ver2.0:extended:urn:www.peppol.eu:bis:peppol5a:ver2.0:extended:urn:www.difi.no:ehf:faktura:ver2.0	**cbc:CustomizationID**
Profile identifier	Identifies the BII profile or business process context in which the transaction appears. Identifying the profile or business process context in which the transaction appears enables the buyer to direct the message to an appropriate service as well as controlling its relation to other documents exchanged as part of the same process.	M 1 .. 1	urn:www.cenbii.eu:profile:bii05:ver2.0	**cbc:ProfileID**
Creditnote identifier	An credit note instance must contain an identifier. An credit note identifier enables positive referencing the document instance for various purposes including referencing between documents that are part of the same process.	M 1 .. 1	654321	**cbc:ID**
Creditnote date	The issue date of an credit note is required by EU directives as well as country laws. A credit note must therefore contain the date on which it was issued. Format YYYY-MM-DD	M 1 .. 1	2013-06-15	**cbc:IssueDate**
Tax point date	The date applicable VAT	O 0 .. 1		**cbc:TaxPointDate**
Note	The textual note provides the seller a means for providing unstructured information that is relevant to the credit note. This can be notes or other similar information that is not contained explicitly in another qualified element. Information given in as textual notes is mainly intended for manual processing. When “clauses” or “declarations” are used they should be stated in full in the note element.	O 0 .. 1		**cbc:Note**
Currency code	The currency in which the monetary amounts are stated must be stated in the credit note. According to EU Directive a currency code from ISO 4217 must be supplied for all monetary amounts	M 1 .. 1	NOK	**cbc:DocumentCurrencyCode**
VAT currency code	Currency code for VAT in local currency, must be filled if the creditnote currency is not NOK	O 0 .. 1		**cbc:TaxCurrencyCode**

Name	Description	Req./Card..	Example	XML Element
Accounting string	The credit note may contain a reference to the buyer's accounting code applied to the credit note as a whole, expressed as text rather than a code in order to facilitate automation in booking into accounts following an order to credit note transformation.	R 0 .. 1		**cbc:AccountingCost**
CreditNote period	**The period which the creditnote covers**	**O** 0 .. 1		**cac:InvoicePeriod**
Start date	The date on which the period starts. The start dates counts as part of the period. For credit notes that charge for services or items delivered over a time period is necessary to be able to state the start date of the period for which the credit note relates such as for metered services and subscriptions.	M 0 .. 1	2013-06-01	**cbc:StartDate**
End dato	The date on which the period ends. The end date counts as part of the period. It must be possible to state the end date of the period for which the credit note relates such as for metered services and subscriptions.	M 0 .. 1	2013-06-30	**cbc:EndDate**
Order reference	**An assosiation to an order reference**	**O** 0 .. 1		**cac:OrderReference**
Order reference	Reference to an order (issued by the buyer) that the credit note relates to.	M 1 .. 1	Order1234	**cbc:ID**
Billing reference	**A reference to the invoice/credit note which is the basis for this creditnote**	**D** 0 .. unbounded		**cac:BillingReference**
Invoice	**Invoice identifier**	**R** 0 .. 1		**cac:InvoiceDocumentReference**
Document identifier	The identifier of the reference document.	R 1 .. 1		**cbc:ID**
Issue dato	The date when the reference billing document was issued.	O 0 .. 1		**cbc:IssueDate**
Credit note	**Reference to previous credit note**	**O** 0 .. 1		**cac:CreditNoteDocumentReference**
Document identifier	The identifier of the reference document.	R 1 .. 1		**cbc:ID**
Issue dato	The date when the reference billing document was issued.	O 0 .. 1		**cbc:IssueDate**
Contract	**Reference to contract or framework agreement**	**R** 0 .. 1		**cac:ContractDocumentReference**
Identifier	Positive identification of the reference such as a unique identifier. To positively identify relevant contractual issues the credit note may contain an identifier of a contract that applies to the credit note.	M 1 .. 1		**cbc:ID**
Contract type	A credit note may contain the type of contract that is referred to (such as framework agreement) in a coded way to enable automated processing based on the contract type.	O 0 .. 1	5	**cbc:DocumentTypeCode**

Name	Description	Req./Card..	Example	XML Element
Document type	The short description of what is reference such as contract type, document type , meter etc. A credit note may contain the type of contract that is referred to (such as framework agreement)	O 0 .. 1	Framework agreement	**cbc:DocumentType**
Additional Document Reference	**Reference to additional documents**	**O** 0 .. unbounded		**cac:AdditionalDocumentReference**
Document identifier	An identifier for the referenced document.	M 1 .. 1		**cbc:ID**
Description	A short description of the document type.	O 0 .. 1		**cbc:DocumentType**
Attachment	**Reference to attached document, externally referred to, referred to in the MIME location or embedded**	**O** 0 .. 1		**cac:Attachment**
Embedded binary object	The attached document embeded as binary object. A credit note may contain an attached electronic document as an encoded object in the credit note in order to provide supporting documents such as timesheets, usages reports etc. The seller can only expect the receiver to process attachments according to rule.	O 0 .. 1		**cbc: EmbeddedDocumentBinaryObject**
External reference	**An attached document**	**O** 0 .. 1		**cac:ExternalReference**
External reference	The Uniform Resource Identifier (URI) that identifies where the external document is located.	O 0 .. 1		**cbc:URI**
Supplier	**Organisation or person responsible som delivering the goods and services**	**M** 1 .. 1		**cac:AccountingSupplierParty**
Supplier	**An assosiation to Party**	**M** 1 .. 1		**cac:Party**
Electronic address	A credit notee may contain the sellers electronic address. The address can be of any format and the format should be identified in the message.	R 0 .. 1	123456789	**cbc:EndpointID**
Identification	**An assosiation to Party Identifiaction**	**O** 0 .. 1		**cac:PartyIdentification**
Identifier	A credit note may contain a registered identifier for the seller. Information referenced by the identifier is not considered part of the message (i.e. the buyer is not required to look up the identifier in the relevant registry and process additional information)	M 1 .. 1	6546546	**cbc:ID**
Supplier Name	**Name of supplier**	**M** 1 .. 1		**cac:PartyName**
Name	A credit note must contain the name of the seller.	M 1 .. 1	Supplier Inc.	**cbc:Name**
Address	**The suppliers address**	**M** 1 .. 1		**cac:PostalAddress**
Line 1	The main address line in a postal address usually the street name and number. A credit note must contain the seller's street name and number or P.O.box.	O 0 .. 1	Bond street 34	**cbc:StreetName**

Name	Description	Req./Card..	Example	XML Element
Line 2	An additional address line in a postal address that can be used to give further details supplementing the main line. Common use are secondary house number in a complex or in a building. A credit note may contain an additional address line for seller address.	O 0 .. 1		**cbc:AdditionalStreetName**
City	The common name of the city where the postal address is. The name is written in full rather than as a code. A credit note must contain the seller's city.	M 1 .. 1	Oslo	**cbc:CityName**
Post code	The identifier for an addressable group of properties according to the relevant national postal service, such as a ZIP code or Post Code. A credit note may contain the seller's post code.	M 1 .. 1	5010	**cbc:PostalZone**
Country subentity	For specifying a region, county, state, province etc. within a country by using text. In some countries regions or other type of country sub divisions are commonly used. A credit note may contain that information.	O 0 .. 1		**cbc:CountrySubentity**
Country	**Country code**	**M** 1 .. 1		**cac:Country**
Country code	The country where the address is. The country should always be given by using ISO code 3166 alpha 2 The seller's address country must be contained in a credit note in the form of a two letter code (ISO 3166-1 alpha-2).	M 1 .. 1	NO	**cbc:IdentificationCode**
Tax Scheme	**Tax scheme for the supplier**	**O** 0 .. 1		**cac:PartyTaxScheme**
VAT registration number	When the credit note is a VAT credit note it must state the sellers VAT registration number and tax scheme. The supplier's VAT-number (Norwegian MVA number) made out of the organisational number and the letters MVA. Mandatory if the supplier is taxable.	M 1 .. 1	987654321MVA	**cbc:CompanyID**
Tax scheme	**Tax scheme**	**M** 1 .. 1		**cac:TaxScheme**
Identifier	Code for TaxScheme. VAT is the only legal value	M 1 .. 1	VAT	**cbc:ID**
Legal entity	**Assosiation to Party Legal Entity**	**M** 1 .. 1		**cac:PartyLegalEntity**
Registration name	The name under which the seller is legally registered.	M 1 .. 1	Any supplier name	**cbc:RegistrationName**
Company ID	A credit note may contain the identifier assigned to the party by the national company registrar. The supplying organisations legal organisation number.	M 1 .. 1	987654321	**cbc:CompanyID**
Legal address	**The legal address of the supplier**	**O** 0 .. 1		**cac:RegistrationAddress**
City name	The name of the city where the seller is legally registered.	O 0 .. 1	Oslo	**cbc:CityName**
Country	**Country code**	**O** 0 .. 1		**cac:Country**

Name	Description	Req./Card..	Example	XML Element
Country	The country in which the seller is legally registered.	O 0 .. 1	NO	**cbc:IdentificationCode**
Contact	**The suppliers contact person**	**R** 0 .. 1		**cac:Contact**
Identifier	The supplier's reference specified as "Our ref."	R 0 .. 1		**cbc:ID**
Name	The name of the contact person. A credit note may contain a person name for a relevant contact at the seller.	O 0 .. 1	John Doe	**cbc:Name**
Telephone	A phone number for the contact person. If the person has a direct number, this is that number. A credit note may contain a telephone number for a relevant contact at the seller.	R 0 .. 1	+4712345678	**cbc:Telephone**
Telefax	A fax number for the contact persons. A credit note may contain a tele-fax number for a relevant contact at the seller.	O 0 .. 1	+4792612346	**cbc:Telefax**
Electronic mail	The e-mail address for the contact person. If the person has a direct e-mail this is that email. A credit note may contain a telephone number for a relevant contact at the seller.	R 0 .. 1	supplier.contact@supplyingcompany.no	**cbc:ElectronicMail**
Customer	**Customer party**	**M** 1 .. 1		**cac:AccountingCustomerParty**
Party	**An assosiation to party**	**M** 1 .. 1		**cac:Party**
EndpointID	A credit note may contain the buyers electronic address. The address can be of any format and the format should be identified in the message. Electronic addresses for Norwegian actors using the PEPPOL transport infrastructure shall be specified as Norwegian Organization Number.	R 0 .. 1	998876543	**cbc:EndpointID**
Identification	**An assosiation to Party Identifiaction**	**O** 0 .. 1		**cac:PartyIdentification**
Customer identifiaction	A credit note may contain a registered identifier for the buyer. Information referenced by the identifier is not considered part of the message (i.e. The buyer is not required to look up the identifier in the relevant registry and process additional information)	M 1 .. 1	654321	**cbc:ID**
Customer name	**Name of customer**	**M** 1 .. 1		**cac:PartyName**
Name	A Credit note must contain name of the buyer.	M 1 .. 1	Ole Olsen	**cbc:Name**
Address	**The address of the customer**	**M** 1 .. 1		**cac:PostalAddress**
Line 1	The main address line in a postal address usually the street name and number. A credit note must contain the buyer's street name and number or P.O. box.	O 0 .. 1	Baker street 13	**cbc:StreetName**

Name	Description	Req./Card..	Example	XML Element
Line 2	An additional address line in a postal address that can be used to give further details supplementing the main line. Common use are secondary house number in a complex or in a building. A credit note may give an additional address line for buyer's address.	O 0 .. 1		**cbc:AdditionalStreetName**
City Name	The common name of the city where the postal address is. The name is written in full rather than as a code. A credit note must contain the buyer's city.	M 1 .. 1	Bergen	**cbc:CityName**
Postal zone	The identifier for an addressable group of properties according to the relevant national postal service, such as a ZIP code or Post Code. A credit note may contain the buyer's post code.	M 1 .. 1	5000	**cbc:PostalZone**
Country subentity	For specifying a region, county, state, province etc. within a country by using text. In some countries regions or other type of country sub divisions are commonly used. A credit note may contain that information.	O 0 .. 1		**cbc:CountrySubentity**
Country	**Country code**	**M** 1 .. 1		**cac:Country**
Country code	The country where the address is. The country should always be given by using ISO code 3166 alpha 2 The buyer's address country must be given in a credit note in the form of a two letter code (ISO 3166-1 alpha-2).	M 1 .. 1	NO	**cbc:IdentificationCode**
Tax scheme	**Tax scheme for the customer**	**O** 0 .. 1		**cac:PartyTaxScheme**
VAT registration number	A credit note may contain the buyers VAT identifier In order to facilitate reverse charge and intra community supply billing. The customers VAT-number (Norwegian MVA number) made out of the organisational number and the letters MVA	M 1 .. 1	987654321MVA	**cbc:CompanyID**
Tax scheme	**Tax scheme**	**M** 1 .. 1		**cac:TaxScheme**
Identifier	Code for TaxScheme. VAT is the only legal value	M 1 .. 1	VAT	**cbc:ID**
Legal entity	**Assosiation to Party Legal Entity. Must not be filled if the customer is a consumer (B2C), else mandatory.**	**D** 1 .. 1		**cac:PartyLegalEntity**
Legal name	The legal name of the customer	M 1 .. 1		**cbc:RegistrationName**
CompanyID	A credit note may contain the identifier assigned to the Party by the national company registrar. The organisation number. Only numbers are valid. Must not be used if B2C credit note (consumers)	R 1 .. 1	123456789	**cbc:CompanyID**
Contact	**The customers contact person**	**M** 1 .. 1		**cac:Contact**
Identifier	Name or identifier specifying the customers reference (Eg employee number)	M 1 .. 1	3150xyz	**cbc:ID**

Name	Description	Req./Card..	Example	XML Element
Name	The name of the contact person. A credit note may contain a person name for a relevant contact at the buyer.	O 0 .. 1	Phil Smith	**cbc:Name**
Telephone	A phone number for the contact person. If the person has a direct number, this is that number. A credit note may contain the telephone number for a relevant contact at the buyer.	O 0 .. 1	+4732121200	**cbc:Telephone**
Telefax	A fax number for the contact persons. A credit note may contain the tele-fax number for a relevant contact at the buyer.	O 0 .. 1	+4712345679	**cbc:Telefax**
Electronic mail	The e-mail address for the contact person. If the person has a direct e-mail this is that email. A credit note may contain an e-mail address for a relevant contact at the buyer.	O 0 .. 1	customer.contact@buyingcompany.no	**cbc:ElectronicMail**
Payee	**An assosiation to the Payee**	**O** 0 .. 1		**cac:PayeeParty**
Identification	**Identification of the Payee**	**O** 0 .. 1		**cac:PartyIdentification**
Payee identifier	Used in absense of or in addition to the payee party name. Use and identifier known to the document recipient.	M 1 .. 1		**cbc:ID**
Name	**The name of the payee**	**O** 0 .. 1		**cac:PartyName**
Name	The name of the payee party.	M 1 .. 1		**cbc:Name**
Legal entity	**Assosiation to Party Legal Entity**	**O** 0 .. 1		**cac:PartyLegalEntity**
Company ID	An credit note may contain the identifier assigned to the payee by the national company registrar. The organisation number	M 1 .. 1	987654321	**cbc:CompanyID**
Tax representative	**Information regarding the tax representative of the supplier**	**O** 0 .. 1		**cac:TaxRepresentativeParty**
Name	**Name of the tax representative**	**M** 1 .. 1		**cac:PartyName**
Name	The name of the tax representative party.	M 1 .. 1		**cbc:Name**
Tax scheme	**Tax scheme for the tax representative**	**M** 1 .. 1		**cac:PartyTaxScheme**
VAT registration ID	The tax representative party's VAT registration ID Organization number plus the letters MVA	M 1 .. 1	981234567MVA	**cbc:CompanyID**
Tax scheme	**Tax scheme**	**M** 1 .. 1		**cac:TaxScheme**
Identifier	Code for TaxScheme. VAT is the only legal value	M 1 .. 1	VAT	**cbc:ID**
Delivery	**Delivery details**	**R** 0 .. 1		**cac:Delivery**
Delivery date	The actual delivery date for the invoice goods/services	R 0 .. 1	2013-06-15	**cbc:ActualDeliveryDate**
Delivery location	**Specification of where the goods or services were delivered**	**R** 0 .. 1		**cac:DeliveryLocation**

Name	Description	Req./Card..	Example	XML Element
Delivery identifier	A unique identifier (eg a GLN number) of where the goods is delivered	O 0 .. 1	707057500022939815	**cbc:ID**
Address	**Delivery address**	**R** 0 .. 1		**cac:Address**
Line 1	The address where the goods were deliverd, normally street name an building number	O 0 .. 1		**cbc:StreetName**
Line 2	Delivery address, additional line	O 0 .. 1		**cbc:AdditionalStreetName**
City	Cityname	R 0 .. 1		**cbc:CityName**
Postal zone	The postal zone for the city	R 0 .. 1		**cbc:PostalZone**
Country subentity	For specifying a region, county, state, province etc. within a country by using text.	O 0 .. 1		**cbc:CountrySubentity**
Country	**Country code**	**R** 0 .. 1		**cac:Country**
Country code	Country code based on ISO3166-1	R 1 .. 1	NO	**cbc:IdentificationCode**
Payment means	**Details regarding how payments will be made**	**O** 0 .. unbounded		**cac:PaymentMeans**
Payment means code	An invoice may contain an indication about how the payment should be handled. Code according to UN/CEFACT codelist 4461	M 1 .. 1	CEFACT codelist 4461 is used - ListID = UN/ECE 4461. 31=debit transfer	**cbc:PaymentMeansCode**
Due date	Latest date on which funds should have reached the account receivable.	O 0 .. 1	2013-07-20	**cbc:PaymentDueDate**
Payment channel code	Code for paymentchannel, IBAN, BBAN	O 0 .. 1		**cbc:PaymentChannelCode**
Payment ID	In Norway: KID number (customer identification number)	O 0 .. 1	1234561	**cbc:PaymentID**
Financial account	**Information regarding the payee's financial account**	**O** 0 .. 1		**cac:PayeeFinancialAccount**
Financial account ID	The identifier for the account. Depending on circumstances the identifier can be in local format or standardized format such as IBAN.	M 1 .. 1	00050011111	**cbc:ID**
Financial Institution Branch	**The branch or department of the financial institution**	**D** 0 .. 1		**cac:FinancialInstitutionBranch**
ID	The identifier for a branch or division of an organization may, in some countries, be used to positively identify the location of he account or supplement the financial institution identifier.	M 1 .. 1	BIC (Swift code)	**cbc:ID**
Financial institution	**The identifier of the financial institution (BIC)**	**D** 0 .. 1		**cac:FinancialInstitution**
Institution ID	An identifier for the financial institution where the account is located, such as the BIC identifier (SWIFT code).	O 0 .. 1		**cbc:ID**
Name	Name of the finance institution	O 0 .. 1		**cbc:Name**
Adress	**The address of the financial institution**	**O** 0 .. 1		**cac:Address**
Line 1	The main address line in a postal address usually the street name and number.	O 0 .. 1		**cbc:StreetName**

Name	Description	Req./Card..	Example	XML Element
Line 2	An additional address line in a postal address that can be used to give further details supplementing the main line. Common use are secondary house number in a complex or in a building.	O 0 .. 1		**cbc:AdditionalStreetName**
City	The common name of the city where the postal address is. The name is written in full rather than as a code.	O 0 .. 1		**cbc:CityName**
Postcode	The identifier for an addressable group of properties according to the relevant national postal service, such as a ZIP code or Post Code.	O 0 .. 1		**cbc:PostalZone**
Country subentity	For specifying a region, county, state, province etc. within a country by using text.	O 0 .. 1		**cbc:CountrySubentity**
Country	**Country code**	**O** 0 .. 1		**cac:Country**
Country code	The country where the address is. The country should always be given by using ISO code 3166 alpha 2	O 0 .. 1		**cbc:IdentificationCode**
Payment terms	**Description of payment terms**	**O** 0 .. unbounded		**cac:PaymentTerms**
Note	Payment terms text	O 0 .. 1		**cbc:Note**
Tax exchange rate	**Exchange rate for calculation of tax in home currency, mandatory if DocumentCurrencyCode is not = NOK**	**D** 0 .. 1		**cac:TaxExchangeRate**
Source currency	The currency code for the from currency	M 1 .. 1	EUR	**cbc:SourceCurrencyCode**
Target currency	The currency code for the to currency	M 1 .. 1	NOK	**cbc:TargetCurrencyCode**
Exchange rate	The exchange rate	M 1 .. 1	7.65	**cbc:CalculationRate**
Mathematic Operator Code	Mathematic operator code to use to calculate tax amount. Fixed: Multiply	M 0 .. 1	Multiply	**cbc:MathematicOperatorCode**
Date	The date for the calculation rate	O 0 .. 1		**cbc:Date**
Allowance Charge	**Description of allowances and charges on document level**	**O** 0 .. unbounded		**cac:AllowanceCharge**
Allowance/Charge indicator	True = Charge, False = Allowance	M 1 .. 1		**cbc:ChargeIndicator**
Reason code	A coded specification of what the allowance or charge is. A credit note may contain a coded description of what is being added or deducted. E.g. „volume discount" or "packing charges", for each allowance or charge. Use codelist AllowanceChargeReasonCode, UN/ECE 4465, Version D08B	O 0 .. 1	3	**cbc:AllowanceChargeReasonCode**
Reason	A textual reason for the allowance or the charge. Can also be its name. One textual description of what is being added or deducted. E.g. „volume discount" or "packing charges" must be stated for each allowance and charge on document level in a credit note.	R 0 .. 1	Freight charge	**cbc:AllowanceChargeReason**

Name	Description	Req./Card..	Example	XML Element
Amount	The net amount of the allowance or the charge. For each allowance or charge a credit note must contain the amount. Allowances are subtracted from the total credit note amount and charges are added to the amount. The amount is "net" without VAT.	M 1 .. 1		**cbc:Amount**
Tax category	**Specification av tax categories**	**M** 1 .. 1		**cac:TaxCategory**
VAT category	A code that identifies to what VAT subcategory the allowance or charge belongs to. A credit note may contain information about one VAT category for each allowances and Charges on document level.	M 1 .. 1	S	**cbc:ID**
Percent	The VAT percentage rate that applies to the allowance/charge	O 0 .. 1	25	**cbc:Percent**
Tax scheme	**An assosiation to tax scheme (VAT)**	**M** 1 .. 1		**cac:TaxScheme**
Identifier	Code for TaxScheme. VAT is the only legal value	M 1 .. 1	VAT	**cbc:ID**
Tax total	**Specification of tax total and tax per tax category**	**M** 1 .. 1		**cac:TaxTotal**
Total VAT amount	The total VAT amount that is "added to the document total w/o VAT". This is the sum of all VAT subcategory amounts. A credit note may contain the total VAT amount. This amount is the sum of each sub total for each VAT rate.	M 1 .. 1	3450.00	**cbc:TaxAmount**
Tax subtotal	**Specification of tax subtotals**	**M** 1 .. unbounded		**cac:TaxSubtotal**
Taxable Amount	The amount that is the base for the VAT rate applied in the subcategory. For each VAT category a credit note must contain the amount to which VAT percent (rate) is applied to calculate the VAT sub total amount for that category.	M 1 .. 1	3400.25	**cbc:TaxableAmount**
Tax amount	The calculated amount of the tax derived by multiplying the taxable amount with the tax percentage. For each VAT category a credit note must contain the amount of VAT for that category.	M 1 .. 1	850.00	**cbc:TaxAmount**
VAT amount in local currency	A credit note may, in cases when credit note are issued in currencies other than the national currency for VAT reporting, contain the VAT amount in the local currency.	O 0 .. 1		**cbc:TransactionCurrencyTaxAmount**
Tax category	**Identification of tax category**	**M** 1 .. 1		**cac:TaxCategory**
Identifier	A code that uniquelly identifies each subtotal within the transaction. Each VAT category a credit note must be identified with a code.	M 1 .. 1	S	**cbc:ID**

Name	Description	Req./Card..	Example	XML Element
Percent	The tax rate that is to be applied to the taxable amount in order to derive the tax amount. For each VAT category a credit note must contain the VAT percentage for each sub total taxable amount so that it can be used to calculate the VAT amount. Where VAT category code is stated then VAT category percentage must also be stated.	M 1 .. 1	25	**cbc:Percent**
VAT Exemption	A textual description of the reason why the items belongin to the subtotal are exempted for VAT. A credit note may contain, as text, the reasons for why a value amount in a category is exempted from VAT. credit note only support one category with an exemption reason pr. credit note. Mandatory if VAT category = E	O 0 .. 1		**cbc:TaxExemptionReason**
Tax scheme	**An assosiation to tax scheme (VAT)**	**M** 1 .. 1		**cac:TaxScheme**
Identifier	Code for TaxScheme. VAT is the only legal value	M 1 .. 1	VAT	**cbc:ID**
Totals	**Specifications of monetary totals**	**M** 1 .. 1		**cac:LegalMonetaryTotal**
Line Extension Amount	Sum of line amounts in the document. A credit note must contain the sum of all line amounts. The amount must be exclusive of VAT but inclusive of allowances or charges applied to the lines as well as taxes, other than VAT.	M 1 .. 1	400.00	**cbc:LineExtensionAmount**
Tax Exclusive Amount	The "Sum of line amounts" plus "sum of allowances on document level" plus "sum of charges on document level". A credit note must contain the total amount of the credit note, including document level allowances and charges but exclusive of VAT.	M 1 .. 1	400.00	**cbc:TaxExclusiveAmount**
Tax Inclusive Amount	The total value including VAT A credit note must contain the total amount of the credit note inclusive VAT. I.e. the total value of the purchase irrespective of payment status.	M 1 .. 1	5162.00	**cbc:TaxInclusiveAmount**
Allowance Total Amount	Sum of all allowances on header level in the document. Allowances on line level are included in the line amount and summed up into the "sum of line amounts" A credit note may contain the total amount of all allowances given on document level. Line allowances are included in the net line amount.	O 0 .. 1		**cbc:AllowanceTotalAmount**

Name	Description	Req./Card..	Example	XML Element
Charge Total Amount	Sum of all charge on header level in the document. Charges on line level are included in the line amount and summed up into the "sum of line amounts" A credit note may contain the total amount of all charges given on document level. Line charges are included in the net line amount.	O 0 .. 1		**cbc:ChargeTotalAmount**
Prepaid amount	Any amounts that have been paid a-priory. A credit note may contain the sum of all prepaid amounts that must be deducted from the payment of this credit note. For fully paid credit note (cash or card) this amount equals the credit note total.	O 0 .. 1		**cbc:PrepaidAmount**
Rounding amount	Any rounding of the "Document total including VAT" A credit note may contain the rounding amount (positive or negative) added to the credit note to produce a rounded credit note total.	O 0 .. 1		**cbc:PayableRoundingAmount**
Amount for payment	The amount that is expected to be paid based on the document. This amount is the "Document total including VAT" less the "paid amounts" that have been paid a-priori. A credit note must contain the total amount to be paid that is due. If the credit note is fully paid i.e. cash or card, the due amount for the credit note is zero.	M 1 .. 1		**cbc:PayableAmount**
Creditnote line	**An assosiation to one or more creditnote lines**	**M** 1 .. unbounded		**cac:CreditNoteLine**
Line identifier	Each line in a credit note must contain an identifier that is unique within the document to make it possible to reference the line. For example, from other documents like credit notes and in disputes.	M 1 .. 1	1	**cbc:ID**
Note	Each line in a credit notee may contain a free-form text. This element may contain notes or any other similar information that is not contained explicitly in another structure. Clauses or declarations that refer to a particular line should be entered in full as notes.	O 0 .. 1		**cbc:Note**
Credited quantity	Each line in a credit note must contain the credited quantity. The quantity may be negative in cases when the credit note is used to reverse an invoice line that was negative.	M 1 .. 1	4	**cbc:CreditedQuantity**
Line amount	Each line in a credit note must contain the total amount of the line. The amount is “net” without VAT, i.e. inclusive of line level allowances and charges as well as relevant taxes, except VAT which must be excluded from the amount.	M 1 .. 1	250.67	**cbc:LineExtensionAmount**

Name	Description	Req./Card..	Example	XML Element
Accounting cost	The credit note may contain a reference to the buyer's accounting code applicaple to the specific line, expressed as text rather than a code in order to facilitate automation in booking into accounts following an order to credit note transformation.	R 0 .. 1		**cbc:AccountingCost**
Period	**The period the creditnote line covers**	**O** 0 .. 1		**cac:InvoicePeriod**
Start date	The date on which the period starts. The start dates counts as part of the period.	O 0 .. 1	2013-01-06	**cbc:StartDate**
End date	The date on which the period ends. The end date counts as part of the period.	O 0 .. 1	2013-06-30	**cbc:EndDate**
Order Line Reference	**Refers to a single order line**	**R** 0 .. 1		**cac:OrderLineReference**
Order line reference	Each line in a credit note may contain a reference to the relevant order line in the order that is identified on the document level in the credit note. If the creditnote contains several orders, the order reference is given at the line level only. The order reference at line level must refer to both the order and the actual orderline. The syntax for specifying this should be agreed between the parties. Recommendation: Ordernumber##Order line number	M 1 .. 1	12	**cbc:LineID**
Billing reference	**Reference to the invoice/creditnote**	**O** 0 .. 1		**cac:BillingReference**
Invoice document reference	**Reference to the invoice which is the basis for this invoice line**	**O** 0 .. 1		**cac:InvoiceDocumentReference**
Invoice document reference Invoice document reference	Invoice document reference The identifier of the referenced invoice document	M 1 .. 1		**cbc:ID**
Credit note number	**Reference to the credit note which this credit note is based upon**	**O** 0 .. 1		**cac:CreditNoteDocumentReference**
Credit note document reference Credit note reference	The identifier of the referenced credit note document	O 1 .. 1		**cbc:ID**
Billing reference line	**Reference to the invoice line**	**O** 0 .. 1		**cac:BillingReferenceLine**
Invoice line reference	Each line in credit note may contain a reference to the relevant invoice line in the original invoice that is being credited.	M 1 .. 1		**cbc:ID**
Delivery	**Delivery details**	**R** 0 .. 1		**cac:Delivery**
Delivery date	The actual delivery date for the invoice goods/services	R 0 .. 1	2013-06-15	**cbc:ActualDeliveryDate**
Delivery location	**Information regarding the delivery location**	**R** 0 .. 1		**cac:DeliveryLocation**
Delivery identifier	A unique identifier (eg a GLN number) of where the goods is delivered	O 0 .. 1	707057500022939815	**cbc:ID**
Address	**Delivery address**	**R** 0 .. 1		**cac:Address**

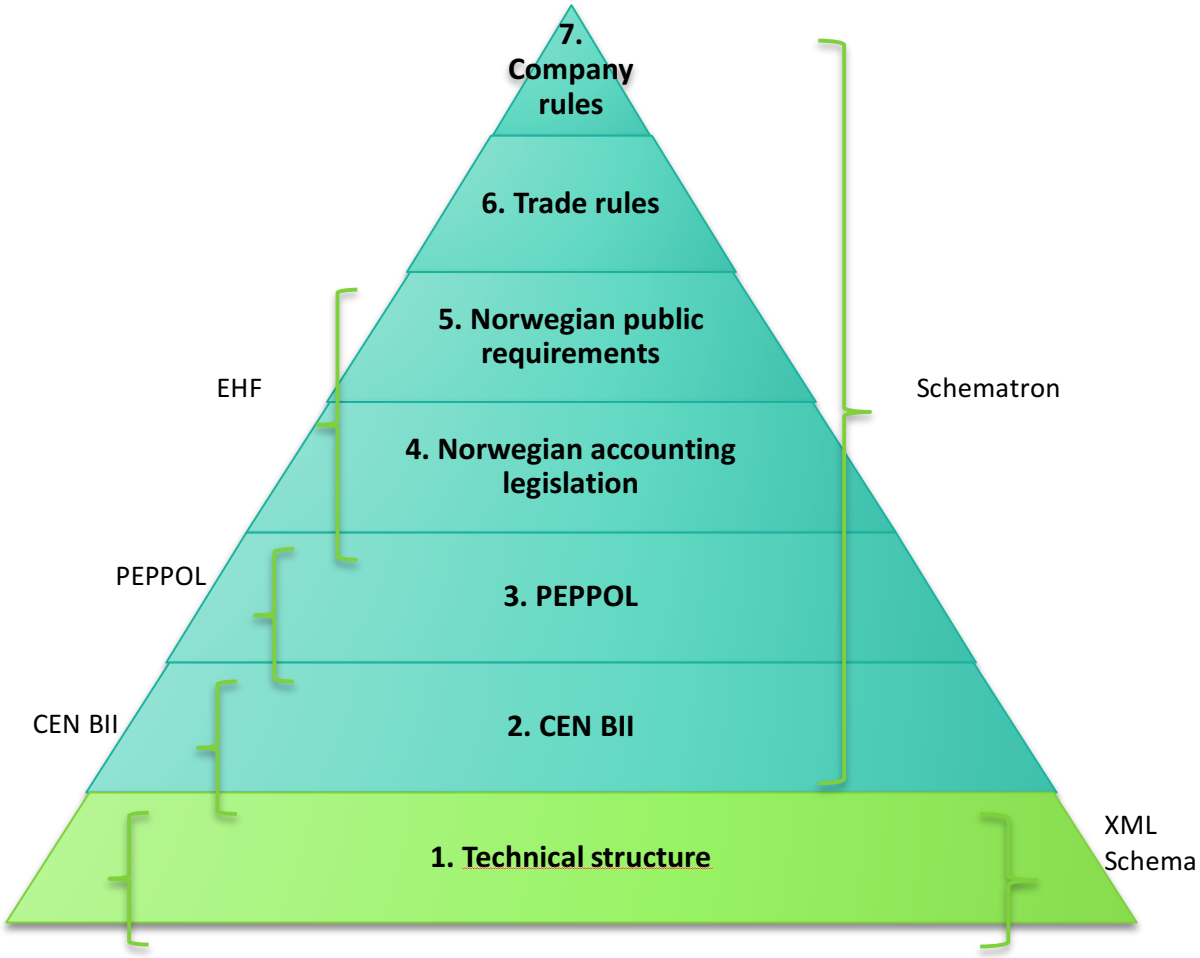
Name	Description	Req./Card..	Example	XML Element
Line 1	The address where the goods were deliverd, normally street name an building number	O 0 .. 1		**cbc:StreetName**
Line 2	Delivery address, additional line	O 0 .. 1		**cbc:AdditionalStreetName**
City	Cityname	R 0 .. 1		**cbc:CityName**
Postal zone	The postal zone for the city	R 0 .. 1		**cbc:PostalZone**
Country subentity	For specifying a region, county, state, province etc. within a country by using text.	O 0 .. 1		**cbc:CountrySubentity**
Country	**Country code**	**R** 0 .. 1		**cac:Country**
Country code	Country code based on ISO3166-1	R 1 .. 1	NO	**cbc:IdentificationCode**
Tax	**Tax amount**	**O** 0 .. 1		**cac:TaxTotal**
Amount	The VAT amount for the credit note line. Calculated as a multiple of line amount and line VAT rate. The VAT amount on line should only be used informatively (i.e. not used as part validating the credit note calculation of amounts) when required by national legislation.	M 1 .. 1		**cbc:TaxAmount**
Allowance/Charge	**Allowances and charges related to line level**	**O** 0 .. unbounded		**cac:AllowanceCharge**
Allowance/Charge indicator	True = Charge, False = Allowance	M 1 .. 1		**cbc:ChargeIndicator**
Reason	A textual reason for the allowance or the charge. Can also be its name.	R 0 .. 1		**cbc:AllowanceChargeReason**
Amount	The net amount of the allowance or the charge exluding VAT.	M 1 .. 1		**cbc:Amount**
Item	**Information regarding the goods or services**	**M** 1 .. 1		**cac:Item**
Description	Description of the goods/services	O 0 .. 1		**cbc:Description**
Name	A short name for an item. Each line in a credit note must contain the name of the credited item.	M 1 .. 1		**cbc:Name**
Sellers identification	**The sellers item number**	**R** 0 .. 1		**cac:SellersItemIdentification**
Sellers identifier	The sellers identifier for the item. Each line in a credit note may contain the seller's identifier for an item.	M 1 .. 1		**cbc:ID**
Standard identification	**Identifies the product/service according to a standard system**	**O** 0 .. 1		**cac:StandardItemIdentification**
Identifier	A item identifier based on a registered schema. Each line in a credit note may contain a registered item identifier.	M 1 .. 1		**cbc:ID**
Origin Country	**Country code for the origin country of the goods**	**O** 0 .. 1		**cac:OriginCountry**
Country code	Each line in a credit note may contain the items country of origin. When relevant this allows the buyer to identify whether further customs procedures are required.	O 0 .. 1	DE	**cbc:IdentificationCode**

Name	Description	Req./Card..	Example	XML Element
Commodity classification	**Specification of commodity classification**	**O** 0 .. unbounded		**cac:CommodityClassification**
Classification code	The items CPV code	M 1 .. 1		**cbc:ItemClassificationCode**
Tax category	**Specifies the tax category for the goods/services**	**M** 1 .. 1		**cac:ClassifiedTaxCategory**
Identifier	Each line in a credit note may contain the VAT category/rate used for this credit note line. The category code acts as a key for summing up line amounts pr. VAT category as well for relating the VAT category percentage given on document level, to the line. If the credit note is a VAT credit note each line must contain a category code.	M 1 .. 1	E	**cbc:ID**
Percentage	The VAT percentage rate that applies to the credit note line as whole.	O 0 .. 1	25	**cbc:Percent**
Tax scheme	**Tax scheme specification**	**M** 1 .. 1		**cac:TaxScheme**
Identifier	Code for TaxScheme. VAT is the only legal value	M 1 .. 1	VAT	**cbc:ID**
Additional properties	**Specify additional item properties**	**O** 0 .. unbounded		**cac:AdditionalItemProperty**
Name	Property name	M 1 .. 1	Weight, color	**cbc:Name**
Value	Property value	O 0 .. 1	12.5, blue	**cbc:Value**
Manufacturer	**Manufacturer party**	**O** 0 .. 1		**cac:ManufacturerParty**
Name	**Name of manufacturer**	**O** 0 .. 1		**cac:PartyName**
Name	Name of manufacturer	M 1 .. 1		**cbc:Name**
Legal entity	**The manufacturer's legal entity**	**O** 0 .. 1		**cac:PartyLegalEntity**
Company ID	The legal company ID of the manufacturer	M 1 .. 1		**cbc:CompanyID**
Price	**Price information**	**M** 1 .. 1		**cac:Price**
Price	Each line in a credit note may contain the net price of the item including all allowances or charges that directly relates to price (e.g. discount), and taxes but excluding VAT. The net price of an item including discounts or surcharges that apply to the price.	M 1 .. 1	123.45	**cbc:PriceAmount**
Base quantity	The number of credit note quantity units for which the price is stated. E.g. credited quantity is 1000 LTR, price is €15 pr. 10 LTR. Price base quantity must be given in the same unit of measure as the credited quantity.	O 0 .. 1	10	**cbc:BaseQuantity**
Allowance Charge	**Allowance and charge related to price**	**O** 0 .. unbounded		**cac:AllowanceCharge**
Allowance/Charge indicator	True = Charge, False = Allowance	M 1 .. 1		**cbc:ChargeIndicator**
Reason	Description of the allowance/charge	R 0 .. 1		**cbc:AllowanceChargeReason**
Multiplier	Allowance or charge percentage	O 0 .. 1		**cbc:MultiplierFactorNumeric**

Name	Description	Req./Card..	Example	XML Element
Amount	The total discount subtracted from the gross price to reach the net price. Each line in a credit note may contain the amount of the price discount. The price discount amount is informative.	M 1 .. 1		**cbc:Amount**
List price	The gross price of the item before subtracting discounts. E.g. list price. Each line in a credit note may contain the gross price, e.g. List price for the item.	O 0 .. 1		**cbc:BaseAmount**

8 VALIDATION

To optimize the flexibility in the validation process, each EHF document is validated in different stages with shifting focus in every stage. The pyramid below illustrates the different stages.



8.1 VALIDATION PRINCIPLES

Stages in the validation process:

1. Validation of syntax against UBL 2.1 Schema, for example:
   - Tag names and attributes must be correctly written and follow the UBL 2.1 sequence
   - All UBL 2.1 mandatory tag names must be present.
   - The element's contents must be according to the element's type definition.
2. Validation against CEN BII Core to verify that the message is according to international requirements, like:
   - Valid codes for currencies, countries, tax etc.
   - Mandatory tag names according to CEN BII Core.
   - Logical correlations between information element, i.e. that start date is at least lower than end date, sub totals must be totaled, multiplications give the correct result etc.
3. Validation against PEPPOL (EU) rules and regulations
4. Validation against Norwegian accounting legislation, like:
   - Organisation number must be specified for the seller/supplier.
5. Validation against Norwegian public requirements, like:
   - «Your ref» must be specified.
   - Addresses, postal zone number and post office/city must be specified for the buyer/customer.

Validation stage 6 and 7 is decided upon by the trading parties if deemed necessary.

8.2 DYNAMIC VALIDATION

The combination of ProfileID and CustomizationID in an XML document defines the validation rules applied to the document.
CustomizationID may be extended with more elements for specific trade or business validation rules.

8.3 VALIDATION RULES PER PROFILEID AND CUSTOMIZATIONID

The tables below show the validation rules for ProfileID and CustomizationID . The specific validation rules are described in Chapter 8.4.

8.3.1 PROFILEID BII04, INVOICE ONLY

Document	Norw. receiver	Norw. sender	Profile ID	Customization ID	Validation rules
Invoice	Yes	Yes	urn:www.cenbii.eu:profile:bii04 :ver2.0	urn:www.cenbii.eu:transaction:biitrns010:ver2.0: extended: urn:www.peppol.eu:bis:peppol4a:ver2.0:extende d: urn:www.difi.no:ehf:faktura:ver2.0	XSD validates against Invoice schema CEN BII, PEPPOL, EHF
Invoice	Yes	No	urn:www.cenbii.eu:profile:bii04 :ver2.0	urn:www.cenbii.eu:transaction:biitrns010:ver2.0: extended: urn:www.peppol.eu:bis:peppol4a:ver2.0	XSD validates against Invoice schema CEN BII, PEPPOL
Invoice	No	Yes	urn:www.cenbii.eu:profile:bii04 :ver2.0	urn:www.cenbii.eu:transaction:biitrns010:ver2.0: extended: urn:www.peppol.eu:bis:peppol4a:ver2.0	XSD validates against Invoice schema CEN BII, PEPPOL

8.3.2 PROFILEID BIIXX, CREDIT NOTE ONLY

Document	Norw. receiver	Norw. sender	Profile ID	Customization ID	Validation rules
Document	Norwegia n receiver	Norwegia n sender	Profile ID	Customization ID	Validation rules
Credit note	Yes	Yes	urn:www.cenbii.eu:profile:biixx: ver2.0	urn:www.cenbii.eu:transaction:biitrns014:ver2.0: extended: urn:www.cenbii.eu:profile:biixx:ver2.0:extended: urn:www.difi.no:ehf:kreditnota:ver2.0	XSD validates against CreditNote schema CEN BII, PEPPOL, EHF

8.3.3 PROFILEID BII05, INVOICE AND CREDIT NOTE

Document	Norw. receiver	Norw. sender	Profile ID	Customization ID	Validation rules
Invoice	Yes	Yes	urn:www.cenbii.eu:profile:bii05 :ver2.0	urn:www.cenbii.eu:transaction:biitrns010:ver2.0: extended: urn:www.peppol.eu:bis:peppol5a:ver2.0:extende d: urn:www.difi.no:ehf:faktura:ver2.0	XSD validates against Invoice schema CEN BII, PEPPOL, EHF
Invoice	Yes	No	urn:www.cenbii.eu:profile:bii05 :ver2.0	urn:www.cenbii.eu:transaction:biitrns010:ver2.0: extended: urn:www.peppol.eu:bis:peppol5a:ver2.0	XSD validates against Invoice schema CEN BII, PEPPOL
Invoice	No	Yes	urn:www.cenbii.eu:profile:bii05 :ver2.0	urn:www.cenbii.eu:transaction:biitrns010:ver2.0: extended: urn:www.peppol.eu:bis:peppol5a:ver2.0	XSD validates against Invoice schema CEN BII, PEPPOL
Credit note	Yes	Yes	urn:www.cenbii.eu:profile:bii05 :ver2.0	urn:www.cenbii.eu:transaction:biitrns014:ver2.0: extended: urn:www.peppol.eu:bis:peppol5a:ver2.0:extende d: urn:www.difi.no:ehf:kreditnota:ver2.0	XSD validates against CreditNote schema CEN BII, PEPPOL, EHF
Credit note	Yes	No	urn:www.cenbii.eu:profile:bii05 :ver2.0	urn:www.cenbii.eu:transaction:biitrns014:ver2.0: extended: urn:www.peppol.eu:bis:peppol5a:ver2.0	XSD validates against CreditNote schema CEN BII, PEPPOL
Credit note	No	Yes	urn:www.cenbii.eu:profile:bii05 :ver2.0	urn:www.cenbii.eu:transaction:biitrns014:ver2.0: extended: urn:www.peppol.eu:bis:peppol5a:ver2.0	XSD validates against CreditNote schema CEN BII, PEPPOL

8.3.4 PROFILEID BIIXY, INVOICE, CREDIT NOTE AND REMINDER

Document	Norw. receiver	Norw. sender	Profile ID	Customization ID	Validation rules
Invoice	Yes	Yes	urn:www.cenbii.eu:profile:biixy:ver2.0	urn:www.cenbii.eu:transaction:biitrns010:ver2.0:extended:urn:www.cenbii.eu:profile.eu:biixy:ver2.0:extended:urn:www.difi.no:ehf:faktura:ver2.0	XSD validates against Invoice schema CEN BII, PEPPOL, EHF
Credit note	Yes	Yes	urn:www.cenbii.eu:profile:biixy:ver2.0	urn:www.cenbii.eu:transaction:biitrns014:ver2.0:extended:urn:www.cenbii.eu:profile:biixy:ver2.0:extended:urn:www.difi.no:ehf:kreditnota:ver2.0	XSD validates against CreditNote schema CEN BII, PEPPOL, EHF
Reminder	Yes	Yes	urn:www.cenbii.eu:profile:biixy:ver2.0	urn:www.cenbii.eu:transaction:biicoretrdm017:ver1.0:#urn:www.cenbii.eu:profile:biixy:ver1.0#urn:www.difi.no:ehf:purring:ver1	XSD validates against Reminder schema CEN BII, PEPPOL, EHF

8.4 VALIDATION RULES

The 2 tables below show the validation rules that apply to the invoice and the credit note.
Description of the table columns:
Name: Name of the information element

- Element xPath to the element or attribute for which the rule apply
- Error message Error message and description of rule.
- F/W Severity. F=Fatal, the document is rejected. W=Warning, the document should be passed on.
- RuleID First part of the rule ID indicates the source of the rule, and shows what level in the validation hierarchy the rule belongs to.
  - BII2 or CL → CEN BII
  - EUGEN or OP → PEPPOL
  - NONAT → Norwegian accounting legislation
  - NOGOV → Norwegian public requirements

8.4.1 INVOICE

Name	Element (xPath)	Error message	F/W	Rule ID
Profile and transaction				
Customization ID	Invoice/cbc:CustomizationID	An invoice MUST have a customization identifier	F	BII2-T10-R001
Profile ID	Invoice/cbc:ProfileID	An invoice MUST have a business profile identifier	F	BII2-T10-R002
Profile ID	Invoice/cbc:ProfileID	An invoice transaction T10 must only be used in Profiles 4, 5 or xy.	F	EHFPROFILE-T10-R001
UBL version	Invoice/cbc:UBLVersionID	An invoice MUST have a syntax identifier.	F	NONAT-T10-R019
UBL version	Invoice/cbc:UBLVersionID	UBL version must be 2.1	F	NONAT-T10-R020
Header level, general				
Document type	//cbc:DocumentTypeCode	A document type code MUST have a list identifier attribute 'UNCL1001'.	F	EUGEN-T10-R033
Invoice number	Invoice/cbc:ID	An invoice MUST have an invoice identifier	F	BII2-T10-R003
Invoice type	Invoice/cbc:InvoiceTypeCode	An Invoice MUST be coded with the InvoiceTypeCode code list UNCL D1001 BII2 subset	F	CL-T10-R001

Name	Element (xPath)	Error message	F/W	Rule ID
Invoice type	Invoice/cbc:InvoiceTypeCode	An invoice MUST have an invoice type code	F	NOGOV-T10-R016
Invoice type, identifier	Invoice/cbc:InvoiceTypeCode/@listID	An invoice type code MUST have a list identifier attribute 'UNCL1001'.	F	EUGEN-T10-R025
References to other documents				
Contract document	Invoice/cac:ContractDocumentReference/cbc:DocumentTypeCode	Contract document type code MUST be coded using UNCL 1001 list BII2 subset.	F	OP-T10-R001
Contract number	Invoice/cac:ContractDocumentReference/cbc:ID	ContractDocumentReference SHOULD be provided according to EHF.	W	NOGOV-T10-R005
Order number	Invoice/cac:OrderReference/cbc:ID	An association to Order Reference SHOULD be provided according to EHF.	W	NOGOV-T10-R013
Order line number	Invoice/cac:InvoiceLine/cac:OrderLineReference/cbc:LineID	An association to Order Line Reference SHOULD be provided according to EHF.	W	NOGOV-T10-R004
Party information, general				
Party identification	//cac:PartyIdentification/cbc:ID/@schemeID	An Party Identifier Scheme MUST be from the list of PEPPOL Party Identifiers described in the "PEPPOL Policy for using Identifiers".	F	OP-T10-R003
Issuer of party identification	//cac:PartyIdentification/cbc:ID/@schemeID	A party identifier MUST have a scheme identifier attribute.	F	EUGEN-T10-R024
Issuer of company identifier	//cbc:CompanyID/@schemeID	A Party Company Identifier Scheme MUST be from the list of PEPPOL Party Identifiers described in the "PEPPOL Policy for using Identifiers".	F	OP-T10-R008
Party legal entity	//cac:PartyLegalEntity/cbc:CompanyID	Company identifier MUST be specified when describing a company legal entity.	F	NONAT-T10-R018
Endpoint ID	//cbc:EndpointID/@schemeID	An endpoint identifier MUST have a scheme identifier attribute.	F	EUGEN-T10-R023
Endpoint ID	//cbc:EndpointID/@schemeID	An Endpoint Identifier Scheme MUST be from the list of PEPPOL Party Identifiers described in the "PEPPOL Policy for using Identifiers".	F	OP-T10-R002
Endpoint ID	//EndpointID	EndpointID MUST be a norwegian organizational number	F	NOGOV-T10-R026

Name	Element (xPath)	Error message	F/W	Rule ID
Endpoint ID	//EndpointID/@schemeID	An endpoint identifier scheme MUST have the value NO:ORGNR	F	NOGOV-T10-R027
VAT number	//cac:PartyTaxScheme/cbc:CompanyID	A VAT number MUST be nine numbers followed by the letters MVA	F	NOGOV-T10-R030
Organisational number for seller, buyer and payee	//cac:PartyLegalEntity/cbc:CompanyID	An organisational number for seller, buyer and payee MUST be nine numbers.	F	NOGOV-T10-R031
Buyer				
Buyer name	Invoice/cac:AccountingCustomerParty/cac:Party/cac:PartyName/cbc:Name	An invoice MUST have a buyer name	F	EUGEN-T10-R036
Buyers name or identifier	Invoice/cac:AccountingCustomerParty/cac:Party/cac:PartyName/cbc:Name Invoice/cac:AccountingCustomerParty/cac:Party/cac:PartyIdentification/cbc:ID	An invoice MUST have a buyer name and/or a buyer identifier	F	BII2-T10-R008
Buyers address	Invoice/cac:AccountingCustomerParty/cac:Party/cac:PostalAddress/cbc:CityName Invoice/cac:AccountingCustomerParty/cac:Party/cac:PostalAddress/cbc:PostalZone Invoice/cac:AccountingCustomerParty/cac:Party/cac:PostalAddress/cac:Country/cbc:IdentificationCode	A customer postal address in an invoice MUST contain at least city name, zip code and country code.	F	NONAT-T10-R007
Buyers address	Invoice/cac:AccountingCustomerParty/cac:Party/cac:PostalAddress	An invoice MUST have a buyer postal address	F	EUGEN-T10-R038

Name	Element (xPath)	Error message	F/W	Rule ID
Buyers customer number	Invoice/cac:AccountingCustomerParty/cac:Party/cac:PartyIdentification/cbc:ID	A customer number for AccountingCustomerParty SHOULD be provided according to EHF.	W	NOGOV-T10-R006
Buyers reference, your ref.	Invoice/cac:AccountingCustomerParty/cac:Party/cac:Contact/cbc:ID	A contact reference identifier MUST be provided for AccountingCustomerParty according to EHF.	F	NOGOV-T10-R007
Legal entity of buyer	Invoice/cac:AccountingCustomerParty/cac:Party/cac:PartyLegalEntity	A customer SHOULD provide information about its legal entity information	W	EUGEN-T10-R040
Buyers company identity	Invoice/cac:AccountingCustomerParty/cac:Party/cac:PartyLegalEntity/cbc:CompanyID	PartyLegalEntity for AccountingCustomerParty MUST be provided according to EHF.	F	NOGOV-T10-R009
Legal registration name for buyer	Invoice/cac:AccountingCustomerParty/cac:Party/cac:PartyLegalEntity/cbc:RegistrationName	Registration name for AccountingCustomerParty MUST be provided according to EHF.	F	NOGOV-T10-R015
Supplier/seller				
Suppliers name	Invoice/cac:AccountingSupplierParty/cac:Party/cac:PartyName/cbc:Name	An invoice MUST have a seller name	F	EUGEN-T10-R035
Suppliers name or id	Invoice/cac:AccountingSupplierParty/cac:Party/cac:PartyName/cbc:Name Invoice/cac:AccountingSupplierParty/cac:Party/cac:PartyIdentification/cbc:ID	An invoice MUST have a seller name and/or a seller identifier	F	BII2-T10-R006
Suppliers address	Invoice/cac:AccountingSupplierParty/cac:Party/cac:PostalAddress/cbc:CityName Invoice/cac:AccountingSupplierParty/cac:Party/cac:PostalAddress/cbc:PostalZone	A supplier postal address in an invoice MUST contain at least city name, zip code and country code.	F	NONAT-T10-R006

Name	Element (xPath)	Error message	F/W	Rule ID
	Invoice/cac:AccountingSupplierParty/cac:Party/cac:PostalAddress/cac:Country/cbc:IdentificationCode			
Suppliers address	Invoice/cac:AccountingSupplierParty/cac:Party/cac:PostalAddress	An invoice MUST have a seller postal address	F	EUGEN-T10-R037
Suppliers reference, our ref.	Invoice/cac:AccountingSupplierParty/cac:Party/cac:Contact/cbc:ID	A contact reference identifier SHOULD be provided for AccountingSupplierParty according to EHF.	W	NOGOV-T10-R001
VAT number of supplier	Invoice/cac:AccountingSupplierParty/cac:Party/cac:PartyTaxScheme/cbc:CompanyID	A seller VAT identifier MUST be provided if the invoice has a VAT total amount	F	NOGOV-T10-R014
VAT number of supplier	Invoice/cac:AccountingSupplierParty/cac:Party/cac:PartyTaxScheme/cbc:CompanyID	The VAT identifier for the supplier SHOULD be prefixed with country code for companies with VAT registration in EU countries	W	EUGEN-T10-R041
Legal entity of supplier	Invoice/cac:AccountingSupplierParty/cac:Party/cac:PartyLegalEntity	A supplier SHOULD provide information about its legal entity information	W	EUGEN-T10-R039
Suppliers company identifier	Invoice/cac:AccountingSupplierParty/cac:Party/cac:PartyLegalEntity/cbc:CompanyID	The Norwegian legal registration ID for the supplier MUST be provided according to "FOR 2004-12-01 nr 1558 - § 5-1-1. Point 2"	F	NONAT-T10-R001
Legal registration name of the supplier	Invoice/cac:AccountingSupplierParty/cac:Party/cac:PartyLegalEntity/cbc:RegistrationName	The Norwegian legal registration name for the supplier MUST be provided according to "FOR 2004-12-01 nr 1558 - § 5-1-1. Point 2"	F	NONAT-T10-R008
Payee				
Payee name	Invoice/cac:PayeeParty/cac:PartyName/cbc:Name	If payee information is provided then the payee name MUST be specified.	F	NONAT-T10-R013
Tax representative				
Name of tax representative	Invoice/cac:TaxRepresentativeParty/cac:PartyName/cbc:Name	Name MUST be specified when describing a Tax Representative	F	NOGOV-T10-R017
VAT number of tax representative	Invoice/cac:TaxRepresentativeParty/cac:PartyTaxScheme/cbc:CompanyID	Company identifier MUST be specified when describing a Tax Representative	F	NOGOV-T10-R018

Name	Element (xPath)	Error message	F/W	Rule ID
Delivery				
Place of delivery	Invoice/cac:Delivery/cac:DeliveryLocation/cbc:ID/@schemeID	An delivery location identifier MUST have a scheme identifier attribute.	F	EUGEN-T10-R034
Actual delivery date	/Invoice/cac:Delivery/cbc:ActualDeliveryDate	The actual delivery date SHOULD be provided in the invoice according to "FOR 2004-12-01 nr 1558 - § 5-1-1. Point 4 and § 5-1-4", see also “NOU 2002:20, point 9.4.1.4”	W	NONAT-T10-R003
Delivery address	//cac:Delivery/cac:DeliveryLocation/cac:Address/cbc:CityName //cac:Delivery/cac:DeliveryLocation/cac:Address/cbc:PostalZone //cac:Delivery/cac:DeliveryLocation/cac:Address/cac:Country/cbc:IdentificationCode	A Delivery address in an invoice SHOULD contain at least, city, zip code and country code according to "FOR 2004-12-01 nr 1558 - § 5-1-1. Point 4 and § 5-1-4", see also “NOU 2002:20, point 9.4.1.4”	W	NONAT-T10-R004
Location identification	//cac:DeliveryLocation/cbc:ID	Location identifiers SHOULD be GLN or GSRN	W	NONAT-T10-R010
Payment means				
Payment means	Invoice/cac:PaymentMeans	An invoice MUST have payment means information	F	NOGOV-T10-R019
Payment due date	Invoice/cac:PaymentMeans/cbc:PaymentDueDate	Payment due date MUST be provided in the invoice according to "FOR 2004-12-01 nr 1558 - § 5-1-1. Point 5"	F	NONAT-T10-R002
Account identifier	Invoice/cac:PaymentMeans/cac:PayeeFinancialAccount /cbc:ID/@schemeID	A financial account identifier MUST have a scheme identifier attribute.	F	EUGEN-T10-R031
Account identifier	Invoice/cac:PaymentMeans/cac:PayeeFinancialAccount/ cbc:ID/@schemeID	A payee account identifier scheme MUST be either IBAN, BBAN or LOCAL	F	NONAT-T10-R024
Payment to IBAN account	Invoice/cac:PaymentMeans/cac:PayeeFinancialAccount/cac:FinancialInstitutionBranch/cac:FinancialInstitution/cbc:ID	A sellers financial institution identifier MUST be provided if the scheme of the account identifier is IBAN and the payment means is international bank transfer	F	BII2-T10-R040

Name	Element (xPath)	Error message	F/W	Rule ID
Payment to IBAN account	Invoice/cac:PaymentMeans/cac:PayeeFinancialAccount/cac:FinancialInstitutionBranch/cac:FinancialInstitution/cbc:ID/@schemeID	A sellers financial institution identifier scheme MUST be BIC if the scheme of the account identifier is IBAN and the payment means type is international account transfer	F	BII2-T10-R042
Payment to IBAN account	Invoice/cac:PaymentMeans/cac:PayeeFinancialAccount/cac:FinancialInstitutionBranch/cac:FinancialInstitution/cbc:ID/@schemeID	If the payment means are international account transfer and the account id is IBAN then the financial institution should be identified by using the BIC id.	W	EUGEN-T10-R004
BBAN number	Invoice/cac:PaymentMeans/cac:PayeeFinancialAccount/cbc:ID	Only numbers are allowed as bank account number if scheme is BBAN	F	NOGOV-T10-R032
IBAN number	Invoice/cac:PaymentMeans/cac:PayeeFinancialAccount/cbc:ID	IBAN numbers MUST be Alpha-2 country code, followed by two check digits and then the BBAN. Only numbers and upper case literals A-Z is allowed.	F	NOGOV-T10-R033
Payment means	Invoice/cac:PaymentMeans/cac:PayeeFinancialAccount/cbc:ID	An account identifier MUST be present if payment means type is funds transfer	F	BII2-T10-R039
Payment means	Invoice/cac:PaymentMeans/cbc:PaymentMeansCode	A payment means MUST specify the payment means type	F	BII2-T10-R041
Payment means	Invoice/cac:PaymentMeans/cbc:PaymentMeansCode	Payment means in an invoice MUST be coded using CEFACT code list 4461	F	CL-T10-R006
Payment means identifier	Invoice/cac:PaymentMeans/cbc:PaymentMeansCode/@listID	A payment means code MUST have a list identifier attribute 'UNCL4461'.	F	EUGEN-T10-R028
Account number	Invoice/cac:PaymentMeans/cac:PayeeFinancialAccount/cbc:ID	PayeeFinancialAccount MUST be provided according EHF.	F	NOGOV-T10-R011
KID	Invoice/cac:PaymentMeans/cbc:PaymentID	Payment Identifier (KID number) SHOULD be used according to EHF.	W	NOGOV-T10-R012
Payment terms				
Payment terms	Invoice/cac:PaymentTerms/cbc:Note	Note MUST be specified when describing Payment terms	F	NOGOV-T10-R020
Document totals				
Payable amount	Invoice/cac:LegalMonetaryTotal/cbc:PayableAmount	An invoice MUST have the amount due for payment	F	BII2-T10-R013

Name	Element (xPath)	Error message	F/W	Rule ID
Payable amount	Invoice/cac:LegalMonetaryTotal/cbc:PayableAmount	Total payable amount in an invoice SHOULD NOT be negative	W	NONAT-T10-R022
Payable amount	Invoice/cac:LegalMonetaryTotal/cbc:PayableAmount	Amount due for payment MUST be equal to the invoice total amount with VAT minus the paid amounts	F	BII2-T10-R056
Sum of line amounts	Invoice/cac:LegalMonetaryTotal/cbc:LineExtensionAmount	An invoice MUST have the sum of line amounts	F	BII2-T10-R010
Sum of line amounts	Invoice/cac:LegalMonetaryTotal/cbc:LineExtensionAmount	Sum of line amounts MUST equal the invoice line net amount	F	BII2-T10-R051
Tax Exclusive amount	Invoice/cac:LegalMonetaryTotal/cbc:TaxExclusiveAmount	An invoice MUST have the invoice total without VAT	F	BII2-T10-R011
Tax Exclusive amount	Invoice/cac:LegalMonetaryTotal/cbc:TaxExclusiveAmount	An invoice total without VAT MUST equal the sum of line amounts plus the sum of charges on document level minus the sum of allowances on document level	F	BII2-T10-R052
Allowance total amount	Invoice/cac:LegalMonetaryTotal/cbc:AllowanceTotalAmount	The sum of allowances at document level MUST be equal to the sum of document level allowance amounts	F	BII2-T10-R054
Charge total amount	Invoice/cac:LegalMonetaryTotal/cbc:ChargeTotalAmount	The sum of charges at document level MUST be equal to the sum of document level charge amounts	F	BII2-T10-R055
Tax inclusive amount	Invoice/cac:LegalMonetaryTotal/cbc:TaxInclusiveAmount	An invoice MUST have the invoice total with VAT (value of purchase)	F	BII2-T10-R012
Tax inclusive amount	Invoice/cac:LegalMonetaryTotal/cbc:TaxInclusiveAmount	Tax inclusive amount in an invoice SHOULD NOT be negative	W	NONAT-T10-R023
Tax inclusive amount	Invoice/cac:LegalMonetaryTotal/cbc:TaxInclusiveAmount	An invoice total with VAT MUST equal the invoice total without VAT plus the VAT total amount and the rounding of invoice total	F	BII2-T10-R053
Tax total	Invoice/cac:TaxTotal/cbc:TaxAmount	An invoice MUST specify the VAT total amount, if there are VAT line amounts	F	BII2-T10-R015
Tax total	Invoice/cac:TaxTotal/cbc:TaxAmount	The total tax amount MUST equal the sum of tax amounts per category.	F	EUGEN-T10-R043

Name	Element (xPath)	Error message	F/W	Rule ID
Tax total	Invoice/cac:TaxTotal	An invoice MUST contain tax information	F	NONAT-T10-R012
VAT information				
Tax category	Invoice/cac:TaxTotal/cac:TaxSubtotal/cac:TaxCategory	An invoice MUST contain VAT category details unless VAT total amount is omitted.	F	BII2-T10-R026
Tax category	//cac:TaxCategory/cbc:ID	Every VAT category details MUST be defined through a VAT category code	F	BII2-T10-R029
Tax category	//cac:TaxCategory/cbc:ID	Invoice tax categories MUST be one of the following codes: S, H, AA, E, Z, R or K.	F	NONAT-T10-R021
Allowance and Charge Tax category	Invoice/cac:AllowanceCharge/cac:TaxCategory	Document level allowances and charges details MUST have allowance and charge VAT category if the invoice has a VAT total amount	F	BII2-T10-R043
Tax category for invoice lines	Invoice/cac:InvoiceLine/cac:Item/cac:ClassifiedTaxCategory/cbc:ID	Each invoice line MUST be categorized with the invoice line VAT category if the invoice has a VAT total amount	F	BII2-T10-R046
Tax category identifier	Invoice/cac:TaxTotal/cac:TaxSubtotal/cac:TaxCategory/cbc:ID/@schemeID	A tax category identifier MUST have a scheme identifier attribute 'UNCL5305'.	F	EUGEN-T10-R032
VAT amount in local currency	Invoice/cac:TaxTotal/cac:TaxSubtotal/cbc:TransactionCurrencyTaxAmount	If the tax currency code is different from the document currency code, each tax subtotal has to include the tax amount in both currencies	F	EUGEN-T10-R046
Tax Subtotals	Invoice/cac:TaxTotal/cac:TaxSubtotal	An invoice MUST have Tax Subtotal specifications	F	NOGOV-T10-R021
VAT amount pr. tax category	Invoice/cac:TaxTotal/cac:TaxSubtotal/cbc:TaxAmount	The tax amount per category MUST be the taxable amount multiplied by the category percentage.	F	EUGEN-T10-R042
VAT amount pr. tax category	Invoice/cac:TaxTotal/cac:TaxSubtotal/cbc:TaxAmount	Each VAT category details MUST have a VAT category tax amount	F	BII2-T10-R028
VAT taxable amount pr. tax category	Invoice/cac:TaxTotal/cac:TaxSubtotal/cbc:TaxableAmount	Each VAT category details MUST have a VAT category taxable amount	F	BII2-T10-R027
VAT taxable amount pr. tax category	Invoice/cac:TaxTotal/cac:TaxSubtotal/cbc:TaxableAmount	Invoice total without VAT MUST be equal to the sum of VAT category taxable amounts	F	BII2-T10-R058

Name	Element (xPath)	Error message	F/W	Rule ID
VAT percentage	Invoice/cac:TaxTotal/cac:TaxSubtotal/cac:TaxCategory/cbc:Percent	The VAT category percentage MUST be provided if the VAT category code is standard.	F	BII2-T10-R030
VAT percentage and tax category id	Invoice/cac:TaxTotal/cac:TaxSubtotal/cac:TaxCategory/cbc:Percent Invoice/cac:TaxTotal/cac:TaxSubtotal/cac:TaxCategory/cbc:ID	For each tax subcategory the category ID and the applicable tax percentage MUST be provided.	F	EUGEN-T10-R008
VAT exemption	Invoice/cac:TaxTotal/cac:TaxSubtotal/cac:TaxCategory/cbc:TaxExemptionReason	A VAT exemption reason MUST be provided if the VAT category code is exempt or reverse charge.	F	BII2-T10-R045
TaxScheme identifier	//cac:TaxScheme/cbc:ID	Invoice tax schemes MUST be VAT	F	NONAT-T10-R014
TaxScheme identifier	//cac:TaxScheme/cbc:ID	Every tax scheme MUST be defined through an identifier.	F	NONAT-T10-R017
Allowance and charge				
Allowance and carge reason code	Invoice/cac:AllowanceCharge/cbc:AllowanceChargeReasonCode	Coded allowance and charge reasons SHOULD belong to the UNCL 4465 code list BII2 subset	W	CL-T10-R010
Allowance and carge reason code identifier	//cbc:AllowanceChargeReasonCode	An allowance charge reason code MUST have a list identifier attribute 'UNCL4465'.	F	EUGEN-T10-R029
Allowance and charge amount	//cac:AllowanceCharge/cbc:Amount	An allowance or charge amount MUST NOT be negative.	F	EUGEN-T10-R022
Allowance and charge percentage	Invoice/cac:InvoiceLine/cac:Price/cac:AllowanceCharge/cbc:MultiplierFactorNumeric	An allowance percentage MUST NOT be negative.	F	EUGEN-T10-R012
Allowance and charge reason	Invoice/cac:AllowanceCharge/cbc:AllowanceChargeReason	AllowanceChargeReason text SHOULD be specified for all allowances and charges	W	NONAT-T10-R011
Date				
Date	NA	A date must be formatted YYYY-MM-DD	F	NOGOV-T10-R028
Invoice date	Invoice/cbc:IssueDate	An invoice MUST have an invoice issue date	F	BII2-T10-R004
Invoice date	Invoice/cbc:IssueDate	Issue date of an invoice should be today or earlier.	W	NONAT-T10-R009
Start date	Invoice/cac:InvoicePeriod/cbc:StartDate	Each invoice period information MUST have an invoice period start date	F	BII2-T10-R023

Name	Element (xPath)	Error message	F/W	Rule ID
End date	Invoice/cac:InvoicePeriod/cbc:EndDate	Each invoice period information MUST have an invoice period end date	F	BII2-T10-R024
End date	Invoice/cac:InvoicePeriod/cbc:EndDate	An invoice period end date MUST be later or equal to an invoice period start date	F	BII2-T10-R031
Currency codes				
Document currency code	Invoice/cbc:DocumentCurrencyCode	DocumentCurrencyCode MUST be coded using ISO code list 4217	F	CL-T10-R002
Document currency code	Invoice/cbc:DocumentCurrencyCode	An invoice MUST specify the currency code for the document	F	BII2-T10-R005
Currency attribute	@currencyID	currencyID MUST be coded using ISO code list 4217	F	CL-T10-R003
Currency attribute	@currencyID	The attribute currencyID must have the same value as DocumentCurrencyCode, except the attribute for TransactionCurrencyTaxAmount	F	NOGOV-T10-R025
Source currency code	Invoice/cac:TaxExchangeRate/cbc:SourceCurrencyBaseRate	SourceCurrencyCode MUST be coded using ISO code list 4217	F	OP-T10-R010
Currency code elements		A currency code element MUST have a list identifier attribute 'ISO4217'.	F	EUGEN-T10-R026
Tax currency code	Invoice/cbc:TaxCurrencyCode	If the tax currency code is different from the document currency code, the tax exchange rate MUST be provided	F	EUGEN-T10-R044
Tax currency code	Invoice/cbc:TaxCurrencyCode	TaxCurrencyCode MUST be coded using ISO code list 4217	F	OP-T10-R009
Calculation of Tax currency code	Invoice/cac:TaxExchangeRate/cbc:CalculationRate Invoice/cac:TaxExchangeRate/cbc:MathematicOperatorCode	Tax exchange rate MUST specify the calculation rate and the operator code.	F	EUGEN-T10-R045
Calculation of Tax currency code	Invoice/cac:TaxExchangeRate/cbc:TargetCurrencyCode	TargetCurrencyCode MUST be coded using ISO code list 4217	F	OP-T10-R011
Quantity and units				
Invoiced quantity	Invoice/cac:InvoiceLine/cbc:InvoicedQuantity	Each invoice line MUST have an invoiced quantity	F	BII2-T10-R018

Name	Element (xPath)	Error message	F/W	Rule ID
Unit code for invoiced quantity	Invoice/cac:InvoiceLine/cbc:InvoicedQuantity/@unitCode	Each invoice line MUST have a quantity unit of measure	F	BII2-T10-R019
Unit codes	NA	Unit code MUST be coded according to the UN/ECE Recommendation 20	F	OP-T10-R006
Unit codes, list identifier	NA	A unit code attribute MUST have a unit code list identifier attribute 'UNECERec20'.	F	EUGEN-T10-R030
Invoice line				
Invoice line	Invoice/cac:InvoiceLine	An invoice MUST have at least one invoice line	F	BII2-T10-R014
Invoice line id	Invoice/cac:InvoiceLine/cbc:ID	Each invoice line MUST have an invoice line identifier	F	BII2-T10-R017
Line net amount	Invoice/cac:InvoiceLine/cbc:LineExtensionAmount	Each invoice line MUST have an invoice line net amount	F	BII2-T10-R020
Line net amount	Invoice/cac:InvoiceLine/cbc:LineExtensionAmount	Invoice line amount MUST be equal to the price amount multiplied by the quantity plus charges minus allowances at the line level.	F	NONAT-T10-R026
Price	Invoice/cac:InvoiceLine/cac:Price/cbc:PriceAmount	Invoice line item net price MUST NOT be negative	F	BII2-T10-R034
Price	Invoice/cac:InvoiceLine/cac:Price/cbc:PriceAmount	Invoice lines MUST contain the item price	F	NONAT-T10-R015
Item information				
Standard item identification, issuer	Invoice/cac:InvoiceLine/cac:Item/cac:StandardItemIdentification/cbc:ID/@schemeID	A scheme identifier for the invoice line item registered identifier MUST be provided if invoice line item registered identifiers are used to identify a product.(e.g. GTIN)	F	BII2-T10-R032
Item identification or name	Invoice/cac:InvoiceLine/cac:Item/cbc:Name Invoice/cac:InvoiceLine/cac:Item/cac:SellersItemIdentification Invoice/cac:InvoiceLine/cac:Item/cac:StandardItemIdentification	Each invoice line MUST have an invoice line item name and/or the invoice line item identifier	F	BII2-T10-R021

Name	Element (xPath)	Error message	F/W	Rule ID
Item classification, issuer	Invoice/cac:InvoiceLine/cac:Item/cac:CommodityClassification/cbc:ItemClassificationCode/@listID	A scheme identifier for a invoice line item commodity classification MUST be provided if invoice line item commodity classification are used to classify an invoice line item (e.g. CPV or UNSPSC)	F	BII2-T10-R033
Item name	Invoice/cac:InvoiceLine/cac:Item/cbc:Name	Each invoice line MUST contain the product/service name	F	NONAT-T10-R016
Sellers item identification	Invoice/cac:InvoiceLine/cac:Item/cac:SellersItemIdentification/cbc:ID	The sellers ID for the item SHOULD be provided according to EHF.	W	NOGOV-T10-R002
Country code for origin country	Invoice/cac:InvoiceLine/cac:Item/cac:OriginCountry/cbc:IdentificationCode	Identification code MUST be specified when describing origin country	F	NOGOV-T10-R022
Item classification for commodity classification	Invoice/cac:InvoiceLine/cac:Item/cac:CommodityClassification/cbc:ItemClassificationCode	Item classification code MUST be specified when describing commodity classification	F	NOGOV-T10-R023
Name of manufacturer party	Invoice/cac:InvoiceLine/cac:Item/cac:ManufacturerParty/cac:PartyName/cbc:Name	Name MUST be specified when describing a manufacturer party	F	NOGOV-T10-R024
General				
Country codes, list identifier	//cac:Country/cbc:IdentificationCode/@listID	A country identification code MUST have a list identifier attribute 'ISO3166-1:Alpha2'.	F	EUGEN-T10-R027
Country codes	Alle elementer som inneholder landkode	Country codes in an invoice MUST be coded using ISO code list 3166-1	F	CL-T10-R004
Cardinality	NA	Cardinality SHOULD be according to EHF specifications	W	EHFCORE-T10-R002
Elements outside EHF specification	NA	Elements used SHOULD be according to EHF specifications	W	EHFCORE-T10-R001
Empty elements	NA	An invoice MUST not contain empty elements	F	NONAT-T10-R025
MimeCode	Invoice/cac:AdditionalDocumentReference/cac:Attachment/cac:ExternalReference/cbc:MimeCode	For Mime code in attribute use MIMEMediaType.	F	CL-T10-R008

Name	Element (xPath)	Error message	F/W	Rule ID
MimeCode	Invoice/cac:AdditionalDocumentReference/cac:Attachment/cac:ExternalReference/cbc:MimeCode	Attachment is not a recommended MIMEType.	W	NOGOV-T10-R010
Accounting cost	Invoice/cbc:AccountingCost	The buyer's accounting code applied to the Invoice Line SHOULD be provided according to EHF.	W	NOGOV-T10-R003

8.4.2 CREDIT NOTE

Name	Element (xPath)	Error message	F/W	Rulel ID
Profile and transaction				
Customization ID	CreditNote/cbc:CustomizationID	A credit note MUST have a customization identifier	F	BII2-T14-R001
Profile ID	CreditNote/cbc:ProfileID	A credit note MUST have a business process identifier	F	BII2-T14-R002
Profile ID	CreditNote/cbc:ProfileID	A credit note transaction T14 must only be used with profiles 5, xx or xy.	F	EHFPROFILE-T14-R001
UBL version	CreditNote/cbc:UBLVersionID	A credit note MUST have a syntax identifier.	F	NONAT-T14-R015
UBL version	CreditNote/cbc:UBLVersionID	UBL version must be 2.1	F	NONAT-T14-R016
Header level, general				
Document type	//cbc:DocumentTypeCode/@listID	A document type code MUST have a list identifier attribute 'UNCL1001'.	F	EUGEN-T14-R033
Credit note number	CreditNote/cbc:ID	A credit note MUST have a credit note identifier	F	BII2-T14-R003
Reference to previous billing documents	//cac:BillingReference/cac:InvoiceDocumentReference/cbc:ID //cac:BillingReference/cac:CreditNoteDocumentReference/cbc:ID	A creditnote transaction T14 in Profile other than xx MUST have an invoice or creditnote reference identifier.	F	NONAT-T14-R021
References to other documents				
Contract document	CreditNote/cac:ContractDocumentReference/cbc:DocumentTypeCode	Contract document type code MUST be coded using UNCL 1001 list BII2 subset.	F	OP-T14-R001
Party information, general				
Party identification	//cac:PartyIdentification/cbc:ID/@schemeID	An Party Identifier Scheme MUST be from the list of PEPPOL Party Identifiers described in the "PEPPOL Policy for using Identifiers".	F	OP-T14-R003
Issuer of party identification	//cac:PartyIdentification/cbc:ID/@schemeID	A party identifier MUST have a scheme identifier attribute.	F	EUGEN-T14-R024
Issuer of company identifier	//cbc:CompanyID/@schemeID	A Party Company Identifier Scheme MUST be from the list of PEPPOL Party Identifiers described in the "PEPPOL Policy for using Identifiers".	F	OP-T14-R008

Name	Element (xPath)	Error message	F/W	Rulel ID
Party legal entity	//cac:PartyLegalEntity/cbc:CompanyID	Company identifier MUST be specified when describing a company legal entity.	F	NONAT-T14-R014
Endpoint ID	//cbc:EndpointID/@schemeID	An endpoint identifier MUST have a scheme identifier attribute.	F	EUGEN-T14-R023
Endpoint ID	//cbc:EndpointID/@schemeID	An Endpoint Identifier Scheme MUST be from the list of PEPPOL Party Identifiers described in the "PEPPOL Policy for using Identifiers".	F	OP-T14-R002
Endpoint ID	//EndpointID	EndpointID MUST be a norwegian organizational number	F	NOGOV-T14-R009
Endpoint ID	//cbc:EndpointID/@schemeID	An endpoint identifier scheme MUST have the value NO:ORGNR	F	NOGOV-T14-R010
MVA nummer	//cac:PartyTaxScheme/cbc:CompanyID	A VAT number MUST be nine numbers followed by the letters MVA	F	NOGOV-T14-R013
Organisasjonsnummer for juridisk enhet for selger, kjøper og betalingsmottaker	//cac:PartyLegalEntity/cbc:CompanyID	An organisational number for seller, buyer and payee MUST be nine numbers.	F	NOGOV-T14-R014
Buyer				
Buyer name	CreditNote/cac:AccountingCustomerParty/cac:Party/cac:PartyName/cbc:Name	A credit note MUST have a buyer name	F	EUGEN-T14-R036
Buyers name or identifier	CreditNote/cac:AccountingCustomerParty/cac:Party/cac:PartyName/cbc:Name CreditNote/cac:AccountingCustomerParty/cac:Party/cac:PartyIdentification/cbc:ID	A credit note MUST have a buyer name and/or a buyer identifier	F	BII2-T14-R008
Buyers address	CreditNote/cac:AccountingCustomerParty/cac:Party/cac:PostalAddress/cbc:CityName	A customer postal address in a credit note MUST contain at least city name, zip code and country code.	F	NONAT-T14-R004

Name	Element (xPath)	Error message	F/W	Rulel ID
	CreditNote/cac:AccountingCustomerParty/cac:Party/cac:PostalAddress/cbc:PostalZone CreditNote/cac:AccountingCustomerParty/cac:Party/cac:PostalAddress/cac:Country/cbc:IdentificationCode			
Buyers address	CreditNote/cac:AccountingCustomerParty/cac:Party/cac:PostalAddress	An credit note MUST have a buyer postal address	F	EUGEN-T14-R038
Buyers customer number	CreditNote/cac:AccountingCustomerParty/cac:Party/cac:PartyIdentification/cbc:ID	A customer number for AccountingCustomerParty SHOULD be provided according to EHF.	W	NOGOV-T14-R006
Buyers reference, your ref.	CreditNote/cac:AccountingCustomerParty/cac:Party/cac:Contact/cbc:ID	A contact reference identifier MUST be provided for AccountingCustomerParty according to EHF.	F	NOGOV-T14-R007
Legal entity of buyer	CreditNote/cac:AccountingCustomerParty/cac:Party/cac:PartyLegalEntity	A customer SHOULD provide information about its legal entity information	W	EUGEN-T14-R040
Buyers company identity	CreditNote/cac:AccountingCustomerParty/cac:Party/cac:PartyLegalEntity/cbc:CompanyID	PartyLegalEntity for AccountingCustomerParty MUST be provided according to EHF.	F	NOGOV-T14-R004
Legal registration name for buyer	CreditNote/cac:AccountingCustomerParty/cac:Party/cac:PartyLegalEntity/cbc:RegistrationName	Registration name for AccountingCustomerParty MUST be provided according to EHF.	F	NOGOV-T14-R008
Supplier/seller				
Suppliers name	CreditNote/cac:AccountingSupplierParty/cac:Party/cac:PartyName/cbc:Name	An credit note MUST have a seller name	F	EUGEN-T14-R035

Name	Element (xPath)	Error message	F/W	Rulel ID
Suppliers name or id	CreditNote/cac:AccountingSupplierParty/cac:Party/cac:PartyName/cbc:Name CreditNote/cac:AccountingSupplierParty/cac:Party/cac:PartyIdentification/cbc:ID	A credit note MUST have a seller name and/or a seller identifier	F	BII2-T14-R006
Suppliers address	CreditNote/cac:AccountingSupplierParty/cac:Party/cac:PostalAddress/cbc:CityName CreditNote/cac:AccountingSupplierParty/cac:Party/cac:PostalAddress/cbc:PostalZone CreditNote/cac:AccountingSupplierParty/cac:Party/cac:PostalAddress/cac:Country/cbc:IdentificationCode	A supplier postal address in a credit note MUST contain at least city name, zip code and country code.		NONAT-T14-R003
Suppliers address	CreditNote/cac:AccountingSupplierParty/cac:Party/cac:PostalAddress	An credit note MUST have a seller postal address	F	EUGEN-T14-R037
Suppliers reference, our ref.	CreditNote/cac:AccountingSupplierParty/cac:Party/cac:Contact/cbc:ID	A contact reference identifier SHOULD be provided for AccountingSupplierParty according to EHF.	W	NOGOV-T14-R001
VAT number of supplier	CreditNote/cac:AccountingSupplierParty/cac:Party/cac:PartyTaxScheme/cbc:CompanyID	A seller VAT identifier MUST be provided if the credit note has a VAT total amount	F	NOGOV-T14-R003
VAT number of supplier	CreditNote/cac:AccountingSupplierParty/cac:Party/cac:PartyTaxScheme/cbc:CompanyID	The VAT identifier for the supplier SHOULD be prefixed with country code for companies with VAT registration in EU countries	W	EUGEN-T14-R041
Legal entity of supplier	CreditNote/cac:AccountingSupplierParty/cac:Party/cac:PartyLegalEntity	A supplier SHOULD provide information about its legal entity information	W	EUGEN-T14-R039

Name	Element (xPath)	Error message	F/W	Rulel ID
Suppliers company identifier	CreditNote/cac:AccountingSupplierParty/cac:Party/cac:PartyLegalEntity/cbc:CompanyID	PartyLegalEntity for AccountingSupplierParty MUST be provided according to "FOR 2004-12-01 nr 1558 - § 5-1-1. Point 2"	F	NONAT-T14-R001
Legal registration name of the supplier	CreditNote/cac:AccountingSupplierParty/cac:Party/cac:PartyLegalEntity/cbc:RegistrationName	The Norwegian legal registration name for the supplier MUST be provided according to "FOR 2004-12-01 nr 1558 - § 5-1-1. Point 2"	F	NONAT-T14-R006
Payee				
Payee name	CreditNote/cac:PayeeParty/cac:PartyName/cbc:Name	If payee information is provided then the payee name MUST be specified.	F	NONAT-T14-R009
Tax representative				
VAT number for Tax Representative	CreditNote/cac:TaxRepresentativeParty/cac:PartyTaxScheme/cbc:CompanyID	Company identifier MUST be specified when describing a Tax Representative	F	NOGOV-T14-R017
Delivery				
Place of delivery	CreditNote/cac:Delivery/cac:DeliveryLocation/cbc:ID/@schemeID	An delivery location identifier MUST have a scheme identifier attribute.	F	EUGEN-T14-R034
Location identification	//cac:DeliveryLocation/cbc:ID	Location identifiers SHOULD be GLN or GSRN	W	NONAT-T14-R007
Payment means				
Account identifier	CreditNote/cac:PaymentMeans/cac:PayeeFinancialAccount/cbc:ID/@schemeID	A financial account identifier MUST have a scheme identifier attribute.	F	EUGEN-T14-R031
Account identifier	CreditNote/cac:PaymentMeans/cac:PayeeFinancialAccount/cbc:ID/@schemeID	A payee account identifier scheme MUST be either IBAN, BBAN or LOCAL	F	NONAT-T14-R022
Payment to IBAN account	CreditNote/cac:PaymentMeans/cac:PayeeFinancialAccount/cac:FinancialInstitutionBranch/cac:FinancialInstitution/cbc:ID	If the payment means are international account transfer and the account id is IBAN then the financial institution should be identified by using the BIC id.	W	EUGEN-T14-R004
BBAN number	CreditNote/cac:PaymentMeans/cac:PayeeFinancialAccount/cbc:ID	Only numbers are allowed as bank account number if scheme is BBAN	F	NOGOV-T14-R015

Name	Element (xPath)	Error message	F/W	Rulel ID
IBAN number	CreditNote/cac:PaymentMeans/cac:PayeeFinancialAccount/cbc:ID	IBAN numbers MUST be Alpha-2 country code, followed by two check digits and then the BBAN. Only numbers and upper case literals A-Z is allowed.	F	NONAT-T14-R016
Payment means	CreditNote/cac:PaymentMeans/cac:PayeeFinancialAccount/cbc:ID	An account identifier MUST be present if payment means type is funds transfer	F	OP-T14-R039
Payment means	CreditNote/cac:PaymentMeans/cbc:PaymentMeansCode	A payment means MUST specify the payment means type	F	OP-T14-R041
Payment means	CreditNote/cac:PaymentMeans/cbc:PaymentMeansCode	Payment means in a credit note MUST be coded using UNCL 4461 BII2 subset	F	CL-T14-R006
Document totals				
Payable amount	CreditNote/cac:LegalMonetaryTotal/cbc:PayableAmount	A credit note MUST have the amount due for payment	F	BII2-T14-R013
Payable amount	CreditNote/cac:LegalMonetaryTotal/cbc:PayableAmount	Total payable amount in a credit note SHOULD NOT be negative	W	NONAT-T14-R019
Payable amount	CreditNote/cac:LegalMonetaryTotal/cbc:PayableAmount	Amount due for payment MUST be equal to the credit note total amount with VAT minus the paid amounts	F	BII2-T14-R056
Sum of line amounts	CreditNote/cac:LegalMonetaryTotal/cbc:LineExtensionAmount	A credit note MUST have the sum of line amounts	F	BII2-T14-R010
Sum of line amounts	CreditNote/cac:LegalMonetaryTotal/cbc:LineExtensionAmount	Sum of line amounts MUST equal the credit note line net amounts	F	BII2-T14-R051
Tax Exclusive amount	CreditNote/cac:LegalMonetaryTotal/cbc:TaxExclusiveAmount	A credit note MUST have the credit note total without VAT	F	BII2-T14-R011
Tax Exclusive amount	CreditNote/cac:LegalMonetaryTotal/cbc:TaxExclusiveAmount	A credit note total without VAT MUST equal the sum of line amounts plus the sum of charges on document level minus the sum of allowances on document level	F	BII2-T14-R052
Allowance total amount	CreditNote/cac:LegalMonetaryTotal/cbc:AllowanceTotalAmount	The sum of allowances at document level MUST be equal to the sum of document level allowance amounts	F	BII2-T14-R054
Charge total amount	CreditNote/cac:LegalMonetaryTotal/cbc:ChargeTotalAmount	The sum of charges at document level MUST be equal to the sum of document level charge amounts	F	BII2-T14-R055

Name	Element (xPath)	Error message	F/W	Rulel ID
Tax inclusive amount	CreditNote/cac:LegalMonetaryTotal/cbc:TaxInclusiveAmount	A credit note MUST have the credit note total with VAT (value of purchase)	F	BII2-T14-R012
Tax inclusive amount	CreditNote/cac:LegalMonetaryTotal/cbc:TaxInclusiveAmount	Tax inclusive amount in a credit note SHOULD NOT be negative	W	NONAT-T14-R020
Tax inclusive amount	CreditNote/cac:LegalMonetaryTotal/cbc:TaxInclusiveAmount	A credit note total with VAT MUST equal the credit note total without VAT plus the VAT total amount and the rounding of credit note total	F	BII2-T14-R053
Tax total	CreditNote/cac:TaxTotal/cbc:TaxAmount	A credit note MUST specify the VAT total amount, if there are VAT line amounts	F	BII2-T14-R015
Tax total	CreditNote/cac:TaxTotal/cbc:TaxAmount	The total tax amount MUST equal the sum of tax amounts per category.	F	EUGEN-T14-R043
Tax total	CreditNote/cac:TaxTotal	A credit note MUST contain tax information	F	NONAT-T14-R018
VAT information				
Tax category	CreditNote/cac:TaxTotal/cac:TaxSubtotal/cac:TaxCategory	A credit note MUST contain VAT category details unless VAT total amount is omitted.	F	BII2-T14-R026
Tax category	//cac:TaxCategory/cbc:ID	Every VAT category details MUST be defined through a VAT category code	F	BII2-T14-R029
Tax category	//cac:TaxCategory/cbc:ID	Credit note tax categories MUST be one of the following codes: S, H, AA, E, Z, R or K.	F	NONAT-T14-R017
Allowance and Charge Tax category	CreditNote/cac:AllowanceCharge/cac:TaxCategory	Document level allowances and charges details MUST have allowance and charge VAT category if the credit note has a VAT total amount	F	BII2-T14-R043
Tax category for credit note lines	CreditNote/cac:CreditNoteLine/cac:TaxTotal/cac:TaxSubtotal/cac:TaxCategory/cbc:ID	Each credit note line MUST be categorized with the credit note line VAT category if the credit note has a VAT total amount	F	BII2-T14-R046
Tax category identifier	CreditNote/cac:TaxTotal/cac:TaxSubtotal/cac:TaxCategory/cbc:ID/@schemeID	A tax category identifier MUST have a scheme identifier attribute 'UNCL5305'.	F	EUGEN-T14-R032
VAT amount in local currency	CreditNote/cac:TaxTotal/cac:TaxSubtotal/cbc:TransactionCurrencyTaxAmount	If the tax currency code is different from the document currency code, each tax subtotal has to include the tax amount in both currencies	F	EUGEN-T14-R046

Name	Element (xPath)	Error message	F/W	Rulel ID
Tax Subtotals	CreditNote/cac:TaxTotal/cac:TaxSubtotal	A credit note MUST have Tax Subtotal specifications	F	NOGOV-T14-R018
VAT amount pr. tax category	CreditNote/cac:TaxTotal/cac:TaxSubtotal/cbc:TaxAmount	The tax amount per category MUST be the taxable amount multiplied by the category percentage.	F	EUGEN-T14-R042
VAT amount pr. tax category	CreditNote/cac:TaxTotal/cac:TaxSubtotal/cbc:TaxAmount	Each VAT category details MUST have a VAT category tax amount	F	BII2-T14-R028
VAT taxable amount pr. tax category	CreditNote/cac:TaxTotal/cac:TaxSubtotal/cbc:TaxableAmount	Each VAT category details MUST have a VAT category taxable amount	F	BII2-T14-R027
VAT taxable amount pr. tax category	CreditNote/cac:TaxTotal/cac:TaxSubtotal/cbc:TaxableAmount	Credit Note total without VAT MUST be equal to the sum of VAT category taxable amounts	F	BII2-T14-R058
VAT taxable amount pr. tax category	CreditNote/cac:TaxTotal/cac:TaxSubtotal/cbc:TaxableAmount	Taxable Amount for each TaxSubTotal MUST be equal to the line amount for the lines with the same VAT category	F	NOGOV-T14-R012
VAT percentage	CreditNote/cac:TaxTotal/cac:TaxSubtotal/cac:TaxCategory/cbc:Percent	The VAT category percentage MUST be provided if the VAT category code is standard.	F	BII2-T14-R030
VAT percentage	CreditNote/cac:TaxTotal/cac:TaxSubtotal/cac:TaxCategory/cbc:Percent CreditNote/cac:TaxTotal/cac:TaxSubtotal/cac:TaxCategory/cbc:ID	For each tax subcategory the category ID and the applicable tax percentage MUST be provided.	F	EUGEN-T14-R008
VAT exemption	CreditNote/cac:TaxTotal/cac:TaxSubtotal/cac:TaxCategory/cbc:TaxExemptionReason	A VAT exemption reason MUST be provided if the VAT category code is exempt or reverse charge.	F	BII2-T14-R045
TaxScheme identifier	//cac:TaxScheme/cbc:ID	Credit note tax schemes MUST be VAT	F	NONAT-T14-R010
TaxScheme identifier	//cac:TaxScheme/cbc:ID	Every tax scheme MUST be defined through an identifier.	F	NONAT-T14-R013
Allowance and charge				
Allowance and carge reason code	CreditNote/cac:AllowanceCharge/cbc:AllowanceChargeReasonCode	Coded allowance and charge reasons SHOULD belong to the UNCL 4465 code list BII2 subset	W	CL-T14-R010

Name	Element (xPath)	Error message	F/W	Rulel ID
Allowance and carge reason code identifier	//cbc:AllowanceChargeReasonCode	An allowance charge reason code MUST have a list identifier attribute 'UNCL4465'.	F	EUGEN-T14-R029
Allowance and charge amount	//cac:AllowanceCharge/cbc:Amount	An allowance or charge amount MUST NOT be negative.	F	EUGEN-T14-R022
Allowance and charge percentage	CreditNote/cac:CreditNoteLine/cac:Price/cac:AllowanceCharge/cbc:MultiplierFactorNumeric	An allowance percentage MUST NOT be negative.	F	EUGEN-T14-R012
Allowance and charge reason	CreditNote/cac:AllowanceCharge/cbc:AllowanceChargeReason	AllowanceChargeReason text SHOULD be specified for all allowances and charges	W	NONAT-T14-R008
Date				
Date	NA	A date must be formatted YYYY-MM-DD	F	NOGOV-T14-R011
Issue date	CreditNote/cbc:IssueDate	A credit note MUST have a credit note issue date	F	BII2-T14-R004
Issue date	CreditNote/cbc:IssueDate	Issue date of a creditnote SHOULD be today or earlier.	W	NONAT-T14-R005
Start date	CreditNote/cac:InvoicePeriod/cbc:StartDate	Each credit note period information MUST have a credit note period start date	F	BII2-T14-R023
End date	CreditNote/cac:InvoicePeriod/cbc:EndDate	Each credit note period information MUST have a credit note period end date	F	BII2-T14-R024
End date	CreditNote/cac:InvoicePeriod/cbc:EndDate	A credit note period end date MUST be later or equal to a credit note period start date	F	BII2-T14-R031
Currency codes				
Document currency code	CreditNote/cbc:DocumentCurrencyCode	DocumentCurrencyCode MUST be coded using ISO code list 4217	F	CL-T14-R002
Document currency code	CreditNote/cbc:DocumentCurrencyCode	A credit note MUST specify the currency code for the document	F	BII2-T14-R005
Currency attribute	@currencyID	currencyID MUST be coded using ISO code list 4217	F	CL-T14-R003
Source currency code	CreditNote/cac:TaxExchangeRate/cbc:SourceCurrencyBaseRate	SourceCurrencyCode MUST be coded using ISO code list 4217	F	OP-T14-R010
Currency code elements		A currency code element MUST have a list identifier attribute 'ISO4217'.	F	EUGEN-T14-R026

Name	Element (xPath)	Error message	F/W	Rulel ID
Tax currency code	CreditNote/cbc:TaxCurrencyCode	If the tax currency code is different from the document currency code, the tax exchange rate MUST be provided	F	EUGEN-T14-R044
Tax currency code	CreditNote/cbc:TaxCurrencyCode	TaxCurrencyCode MUST be coded using ISO code list 4217	F	OP-T14-R009
Calculation of Tax currency code	CreditNote/cac:TaxExchangeRate /cbc:CalculationRate CreditNote/cac:TaxExchangeRate /cbc:MathematicOperatorCode	Tax exchange rate MUST specify the calculation rate and the operator code.	F	EUGEN-T14-R045
Target currency	CreditNote/cac:TaxExchangeRate /cbc:TargetCurrencyCode	TargetCurrencyCode MUST be coded using ISO code list 4217	F	OP-T14-R011
Quantity and units				
Credited quantity	CreditNote/cac:CreditNoteLine/cbc:CreditedQuantity	Each credit note line MUST have a credit noted quantity	F	BII2-T14-R018
Unit code for credited quantity	CreditNote/cac:CreditNoteLine/cbc:CreditedQuantity/@unitCode	Each credit note line MUST have a quantity unit of measure	F	BII2-T14-R019
Unit codes		Unit code MUST be coded according to the UN/ECE Recommendation 20	F	OP-T14-R006
Unit codes, list identifier		A unit code attribute MUST have a unit code list identifier attribute 'UNECERec20'.	F	EUGEN-T14-R030
Credit note line				
Credit note line	CreditNote/cac:CreditNoteLine	A credit note MUST have at least one credit note line	F	BII2-T14-R014
Credit note line id	CreditNote/cac:CreditNoteLine/cbc:ID	Each credit note line MUST have a credit note line identifier	F	BII2-T14-R017
Line net amount	CreditNote/cac:CreditNoteLine/cbc:LineExtensionAmount	Each credit note line MUST have a credit note line net amount	F	BII2-T14-R020
Line net amount	CreditNote/cac:CreditNoteLine/cbc:LineExtensionAmount	Credit note line amount MUST be equal to the price amount multiplied by the quantity plus charges minus allowances at the line level.	F	NONAT-T14-R024
Price	CreditNote/cac:CreditNoteLine/cac:Price/cbc:PriceAmount	Credit Note line item net price MUST NOT be negative	F	BII2-T14-R034

Name	Element (xPath)	Error message	F/W	Rulel ID
Price	CreditNote/cac:CreditNoteLine/cac:Price/cbc:PriceAmount	Credit note lines MUST contain the item price	F	NONAT-T14-R011
Item information				
Standard item identification, issuer	CreditNote/cac:CreditNoteLine/cac:Item/cac:StandardItemIdentification/cbc:ID/@schemeID	A scheme identifier for the credit note line item registered identifier MUST be provided if credit note line item registered identifiers are used to identify a product.(e.g. GTIN)	F	BII2-T14-R032
Item identification or name	CreditNote/cac:CreditNoteLine/cac:Item/cbc:Name CreditNote/cac:CreditNoteLine/cac:Item/cac:SellersItemIdentification CreditNote/cac:CreditNoteLine/cac:Item/cac:StandardItemIdentification	Each credit note line MUST have a credit note line item name and/or the credit note line item identifier	F	BII2-T14-R021
Item classification, issuer	CreditNote/cac:CreditNoteLine/cac:Item/cac:CommodityClassification/cbc:ItemClassificationCode/@listID	A scheme identifier for a credit note line item commodity classification MUST be provided if credit note line item commodity classification are used to classify a credit note line item (e.g. CPV or UNSPSC)	F	BII2-T14-R033
Item name	CreditNote/cac:CreditNoteLine/cac:Item/cbc:Name	Each credit note line MUST contain the product/service name	F	NONAT-T14-R012
Sellers item identification	CreditNote/cac:CreditNoteLine/cac:Item/cac:SellersItemIdentification/cbc:ID	The sellers ID for the item SHOULD be provided according to EHF.	W	NOGOV-T14-R002
Item classification code	CreditNote/cac:CreditNoteLine/cac:Item/cac:CommodityClassification/cbc:ItemClassificationCode	Item classification code MUST be specified when describing commodity classification	F	NOGOV-T14-R019
Other				
Country codes, list identifier	//cac:Country/cbc:IdentificationCode/@listID	A country identification code MUST have a list identifier attribute 'ISO3166-1:Alpha2'.	F	EUGEN-T14-R027

Name	Element (xPath)	Error message	F/W	Rulel ID
Country codes	NA	Country codes in a credit note MUST be coded using ISO code list 3166-1	F	CL-T14-R004
Cardinality	NA	Cardinality SHOULD not be outside scope of EHF	A	EHFCORE-T14-R002
Elements outside EHF specification	NA	Elements used SHOULD be according to EHF specifications	W	EHFCORE-T14-R001
Empty elements	NA	A credit note MUST not contain empty elements	F	NONAT-T14-R023
MimeCode	CreditNote/cac:AdditionalDocumentReference/cac:Attachment/cac:ExternalReference/cbc:MimeCode	For Mime code in attribute use MIMEMediaType.	F	CL-T14-R008
MimeCode	CreditNote/cac:AdditionalDocumentReference/cac:Attachment/cac:ExternalReference/cbc:MimeCode	Attachment is not a recommended MIMEType.	W	NOGOV-T14-R020

8.5 VALIDATION SERVICE

Difi's Validator is an application program used to validate EHF XML-files.

The Validator reads an XML-file and validates it against a set of validation rules and levels. For each of these levels, any warnings and error messages are accumulated and presented in a separate XML-file.
The Validator operates on 3 service levels:

- Cut and paste:
  Paste your own XML tags (your file) to validate against the default set of rules.
- Upload your file:
  Upload your XML-file and validate it against the default set of rules.
- Web service
  Call the web service, supply your file and specify which EHF version it is based on. If the version is not specified, the file is assumed to be based on the latest version.

The Validator is available as open source code, downloadable from this address:

- VEFAvalidatorApplication https://github.com/difi/VEFAvalidatorApp
- VEFAvalidatorConfiguration and guide https://github.com/difi/VEFAvalidatorConf

9 APPENDICES

9.1 APPENDIX 1 - STRUCTURES

Appendix 1 is a table given a schematic view of the EHF invoice and EHF credit note.

9.2 APPENDIX 2 – MESSSAGE TABLE

Appendix 2 shows complete message tables for EHF invoice and EHF credit note.

9.3 APPENDIX 3 – CODE LISTS

Element	Source	Subset	Xpath	listID
Invoice Type	UN/ECE D1001	CEN BII2	cbc:InvoiceTypeCode	UNCL1001
Currency codes	ISO 4217		cbc:DocumentCurrencyCode cbc:TaxCurrencyCode cbc:TargetCurrencyCode cbc:SourceCurrencyCode @currencyID	ISO4217
Document type	UN/ECE D1001	CEN BII2	cbc:DocumentTypeCode	UNCL1001
MIME Media Type	IANA		@mimeCode	
Country codes	ISO 3166-1 alpha2		cac:Country/cbc:Identification code	ISO3166-1:Alpha2
Payment means	UN/ECE 4461	CEN BII2	cbc:PaymentMeansCode	UNCL4461

CEN BII2 subsets

ftp://ftp.cen.eu/public/CWAs/BII2/CWA16558/CWA16558-Annex-G-BII-CodeLists-V2_0_4.pdf
ISO 4217
http://www.currency-iso.org/dam/downloads/dl_iso_table_a1.xml
IANA
http://www.iana.org/assignments/media-types
ISO 3166-1 alpha2:
http://www.iso.org/iso/home/standards/country_codes.htm
UN/ECE Rec 20:
http://www.unece.org/tradewelcome/areas-of-work/un-centre-for-trade-facilitation-and-e-business-uncefact/outputs/cefactrecommendationsrec-index/list-of-trade-facilitation-recommendations-n-16-to-20.html

9.4 APPENDIX 4 - UBL 2.1 SCHEMA

The UBL 2.1 Schema that the EHF invoice messages are based on, is found here:
http://docs.oasis-open.org/ubl/os-UBL-2.1/xsd/maindoc/UBL-Invoice-2.1.xsd
http://docs.oasis-open.org/ubl/os-UBL-2.1/xsd/maindoc/UBL-CreditNote-2.1.xsd

Syntax validation is performed against these schemas.

9.5 APPENDIX 5 - SCHEMATRON FILES

Appendix5 contains a link to the Schematron files that are used when validating the messages. Schematron files are available at Difi's website.

9.6 APPENDIX 6 – EXAMPLE FILES

Appendix6 contains EHF invoice and EHF credit note example files.