## Simple invoice containing the minimal legally + technical required elements



This scenario holds a simple invoice containing the minimal required elements. This means it contains the minimum set of the mandatory legal elements described in KB/AR 1 article 5, WER, WVV and the mandatory elements of the PEPPOL BIS v3 Billing standard which is based on the European Norm 16931.

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#### Abstract

|  |  |
| --- | --- |
| Scenario | 01 |
| Name | Minimal legal + technical invoice |
| Key elements | * [Mandatory elements according KB/AR 1 art. 5 (Belgian VAT regulation) NL](https://vbofeb.sharepoint.com/sites/e-InvoicingBusinessExpertsGroup-Stuurgroep/_layouts/15/Doc.aspx?OR=teams&action=edit&sourcedoc=%7bCB2CDC27-98EF-4719-B08A-DC991467EEDD%7d)
* [Mandatory elements according KB/AR 1 art. 5 (Belgian VAT regulation) FR](https://vbofeb.sharepoint.com/sites/e-InvoicingBusinessExpertsGroup-Stuurgroep/_layouts/15/Doc.aspx?OR=teams&action=edit&sourcedoc=%7bAB55E5CA-A7EE-420B-BEC4-353E7D35AECA%7d)
* [Mandatory elements according WVV Art.2:20 NL](https://vbofeb.sharepoint.com/sites/e-InvoicingBusinessExpertsGroup-Stuurgroep/_layouts/15/Doc.aspx?OR=teams&action=edit&sourcedoc=%7bE10FCD94-214F-4F5D-ADE1-880A7EB40DA4%7d)
* [Mandatory elements according WVV Art.2:20 FR](https://vbofeb.sharepoint.com/sites/e-InvoicingBusinessExpertsGroup-Stuurgroep/_layouts/15/Doc.aspx?OR=teams&action=edit&sourcedoc=%7b21F72AD6-7A94-4B96-87CE-17427D0702AB%7d)
* [Mandatory elements according WER Art. III.25 NL](https://vbofeb.sharepoint.com/sites/e-InvoicingBusinessExpertsGroup-Stuurgroep/_layouts/15/Doc.aspx?OR=teams&action=edit&sourcedoc=%7b562A2CEB-DD05-4124-B31B-244B36E9F05F%7d)
* [Mandatory elements according WER Art. III.25 FR](https://vbofeb.sharepoint.com/sites/e-InvoicingBusinessExpertsGroup-Stuurgroep/_layouts/15/Doc.aspx?OR=teams&action=edit&sourcedoc=%7b23731B24-63A5-4CF9-AE5A-3E00067DF797%7d)
* Mandatory business terms based on EN 16931-3-1 and PEPPOL BIS v3 Billing
* Mandatory business rules based on EN 16931-3-1 and PEPPOL BIS v3 Billing
* 2 invoice lines (articles/items)
	+ 1 article (good X) subject to vat 6%
	+ 1 article (good Y) subject to vat 21%
 |
| Detailed examples  | * Human readable pdf-invoice: [TESTcase01](https://vbofeb.sharepoint.com/sites/e-InvoicingBusinessExpertsGroup-Stuurgroep/Gedeelde%20documenten/Stuurgroep/Examples%20-%20Cases%20PeppolBisV3/TESTcase01%20-%201.0%20Minimal%20invoice.pdf)
* Machine readable xml-invoice: [TESTcase01](https://vbofeb.sharepoint.com/sites/e-InvoicingBusinessExpertsGroup-Stuurgroep/Gedeelde%20documenten/Stuurgroep/Examples%20-%20Cases%20PeppolBisV3/TESTcase01%20-%201.0%20Minimal%20invoice.xml)
 |

#### Key topics

* In Belgium, all legal wording is supposed to be expressed in the language of the region where the operating location of the supplier or service provider is located (article 52 of RD of 18/07/1966 holding the usage of languages in administrative matters).
* Information on the use of identifiers on the PEPPOL network can be found at [Policy for use of Identifiers v4.0](https://github.com/OpenPEPPOL/documentation/blob/master/TransportInfrastructure/PEPPOL-EDN-Policy-for-use-of-identifiers-4.0-2019-01-28.pdf). Translated to Belgian context, we use preferably the Crossroads Bank for Enterprises (CBE) number as unique identification for a Belgian company (9956). Code 9956 will be replaced by 0208 as from fall release Peppol Bisv3 (planned for 15/11/2020) Other identifications (e.g. Belgian VAT number as 9925) are possible if they are declared on the PEPPOL network (in SML/SMP). In PEPPOL BIS V3 the identifiers have changed to hold ISO 6523 identifications (based on ICD list).
* EndpointID holds an identification for the transport layer and can be compared in the paper world with the addresses on the outside of each envelope or the e-mail addresses on an e-mail. Although not mandatory in the European Norm, when sending electronic documents, this element is mandatory for addressing reasons.
* Belgian VAT number and enterprise number are not the same. VAT number is in most cases “BE” followed by 10 digits of the enterprise number (but there are exceptions!). Every company in Belgium gets a unique CBE number on registration in the Crossroads Bank of Enterprises. After activation of the enterprise number by VAT administration, the company also gets a VAT number.

#### Invoice elements

The order of appearance of elements is based on the logic of a “normal” paper invoice.

An element is mandatory in case 1 of following cardinalities occur: (1) 1..1 in Card. EN, (2) 1..1 in Card. PEPPOL BIS v3, (3) rule# in mapping KB 1 art. 5

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Business term EN 16931-1 | ID EN 16931-1 | Card.EN | Card. PEPPOL BIS v3 | Data type | Rule# map. KB1 art.5WVVWER | PEPPOL BIS v3 element |
| Invoice type code | BT-3 | 1..1 | 1..1 | Code | 1 | InvoiceTypeCode |
| Invoice issue date | BT-2 | 1..1 | 1..1 | Date | 2 | IssueDate |
| Payment due date | BT-9 | 0..1 | 0..1 | Date | BR-CO-25 | DueDate |
| Invoice number | BT-1 | 1..1 | 1..1 | Identifier | 3 | ID |
| Seller | BG-4 | 1..1 | 1..1 | Group | 4/5/6 | AccountingSupplierParty |
| Seller electronic address | BT-34 | 0..1 | 1..1 | Identifier |  | Party\EndpointID |
| Seller name | BT-27 | 1..1 | 1..1 | Text | 4**Art.2:20, 1°,2°,7° WVV² (1/2/8)** | Party\PartyLegalEntity\RegistrationName |
| Seller postal address | BG-5 | 1..1 | 1..1 | Group | 5 | Party\PostalAddress |
| Seller trading name | BT-28 | 0..1 | 0..1**[[1]](#footnote-2)** | Text |  | Party\PartyName\Name |
| Seller address line | BT-35 | 0..1 | 0..1 | Text | 5**Art.2:20, 3° WVV (3)** | Party\PostalAddress\StreetName |
| Seller city | BT-37 | 0..1 | 0..1 | Text | 5**Art.2:20, 3° WVV (3)** | Party\PostalAddress\CityName |
| Seller post code | BT-38 | 0..1 | 0..1 | Text | 5**Art.2:20, 3° WVV (3)** | Party\PostalAddress\PostalZone |
|  |  |  |  |  |  |  |
| Seller country code | BT-40 | 1..1 | 1..1 | Code | 5**Art.2:20, 3° WVV (3)** | Party\PostalAddress\Country\IdentificationCode |
| SellerContactPoint | BT-41 | 0..1 | 0..1 | Text | **Art.2:20, 6° WVV (7)** | AccountingSupplierParty\Party\Contact\Name |
| SellerContactEmailaddress | BT-43 | 0..1 | 0..1 | Text | **Art.2:20, 6° WVV (6)** | AccountingSupplierParty\Party\Contact\ElectronicMail |
| Seller VAT identifier | BT-31 | 0..1 | 0..1 | Identifier | 6 | Party\PartyTaxScheme\CompanyID |
| Seller legal registration identifier | BT-30 | 0..1 | 0..1[[2]](#footnote-3) | Identifier | **Art.2:20, 4° WVV (4)****WER Art. III.25 (1)** | Party\PartyLegalEntity\CompanyID |
| Seller additional legal information | BT-33 | 0..1 | 0..1 | Text | 5**Art.2:20, 5° WVV (5)** | Party\PartyLegalEntity\CompanyLegalForm |
| Payment account identifier | BT-84 | 0..1 | 0..1 | Identifier | BR-61**WER Art. III.25 (2)** | PaymentMeans\PayeeFinancialAccount\ID |
| Payment means type code | BT-81 | 0..1 | 1..1 | Code | BR-49 | PaymentMeansCode |
| Payment service provider identifier | BT-86 | 0..1 | 0..1 | Identifier | **WER Art. III.25 (2)** | PaymentMeans\PayeeFinancialAccount\FinancialInstitutionBranch\ID |
| Buyer | BG-7 | 1..1 | 1..1 | Group | 10/11/12 | AccountingCustomerParty |
| Buyer electronic address | BT-49 | 0..1 | 1..1 | Identifier |  | Party\EndpointID |
| Buyer name | BT-44 | 1..1 | 1..1 | Text | 10 | Party\PartyLegalEntity\RegistrationName |
| Buyer postal address | BG-8 | 1..1 | 1..1 | Group | 11 | Party\PostalAddress |
| Buyer trading name | BT-45 | 0..1 | 0..1[[3]](#footnote-4) | Text |  | Party\PartyName\Name |
| Buyer address line | BT-50 | 0..1 | 0..1 | Text | 11 | Party\PostalAddress\StreetName |
| Buyer city | BT-52 | 0..1 | 0..1 | Text | 11 | Party\PostalAddress\CityName |
| Buyer post code | BT-53 | 0..1 | 0..1 | Text | 11 | Party\PostalAddress\PostalZone |
| Buyer country code | BT-55 | 1..1 | 1..1 | Code | 11 | Party\PostalAddress\Country\IdentificationCode |
| Buyer VAT identifier | BT-48 | 0..1 | 0..1 | Identifier | 12 | Party\PartyTaxScheme\CompanyID |
| Buyer legal registration identifier | BT-47 | 0..1 | 0..12  | Identifier |  | Party\PartyLegalEntity\CompanyID |
| Actual delivery date | BT-72  | 0..1 | 0..1 | Date | 17 | Delivery\ActualDeliveryDate |
| Item name | BT-153 | 1..1 | 1..1 | Text | 20 | InvoiceLine\Item\Name  |
| Invoiced quantity | BT-129 | 1..1 | 1..1 | Quantity | 21 | InvoiceLine\InvoicedQuantity |
| Item net price | BT-146 | 1..1 | 1..1 | Unit price amount | 25 | InvoiceLione\Price\PriceAmount |
| Invoiced item VAT rate | BT-152 | 0..1 | 0..1 | Percentage | 30 | InvoiceLine\Item\ClassifiedTaxCategory\Percent |
| VAT category taxable amount | BT-116 | 1..1 | 1..1 | Amount | 24 | TaxTotal\TaxSubtotal\TaxableAmount |
| VAT category rate | BT-119 | 0..1 | 0..1 | Percentage | 16 | TaxTotal\TaxSubtotal\TaxCategory\Percent |
| Invoice total VAT amount | BT-110 | 0..1 | 1..1 | Amount | 31 | TaxTotal\TaxAmount |
| Invoice total amount with VAT | BT-112 | 1..1 | 1..1 | Amount |  | LegalMonetaryTotal\TaxInclusiveAmount |
| Amount due for payment | BT-115 | 1..1 | 1..1 | Amount |  | LegalMonetaryTotal\PayableAmount |
| Business process type | BT-23 | 0..1 | 1..1 | Text | PEPPOL-EN16931-R001 | ProfileID |
| Specification identifier | BT-24 | 1..1 | 1..1 | Identifier | BR-01 | CustomizationID |
| Invoice currency code | BT-5 | 1..1 | 1..1 | Code | 38 | DocumentCurrencyCode |
| Invoice line identifier | BT-126 | 1..1 | 1..1 | Identifier |  | InvoiceLine\ID |
| Invoiced quantity unit of measure code | BT-130 | 1..1 | 1..1 | Code | 21 | InvoiceLine\InvoicedQuantity@unitCode |
| Invoice line net amount | BT-131 | 1..1 | 1..1 | Amount | 24 | InvoiceLine\LineExtensionAmount |
| VAT category tax amount | BT-117 | 1..1 | 1..1 | Amount |  | TaxTotal\TaxSubtotal\TaxAmount |
| VAT category code | BT-118 | 1..1 | 1..1 | Code | 24/32/ 34/36 | TaxTotal\TaxSubtotal\TaxCategory\ID |
| Invoiced item VAT category code | BT-151 | 1..1 | 1..1 | Code | 30 | InvoiceLine\Item\ClassifiedTaxCategory\ID |
| Invoice total amount without VAT | BT-109 | 1..1 | 1..1 | Amount |  | LegalMonetaryTotal\TaxExclusiveAmount |
| Sum of Invoice line net amount | BT-106 | 1..1 | 1..1 | Amount |  | LegalMonetaryTotal\LineExtensionAmount |
| Purchase order reference | BT-13 | 0..1[[4]](#footnote-5) | 0..1 | Document reference |  | OrderReference\ID |

#### Calculation rules

Only calculation rules where calculations are done to provide other Business Terms are specified here. Content validation rules to test cardinality (presence) and conditional occurrence (eg. if some value should occur in some Business term depending on the value in another) are not listed here.

|  |  |
| --- | --- |
| ID | Regel |
| BR-CO-10 | BT-106 = ∑ BT-131Sum of Invoice line net amount (BT-106) = Σ Invoice line net amount (BT-131). |
| BR-CO-13 | BT-109 = ∑ BT-131Invoice total amount without VAT (BT-109) = Σ Invoice line net amount (BT-131) - Sum of allowances on document level (BT-107) + Sum of charges on document level (BT-108). |
| BR-CO-14 | BT-110 = ∑ BT-117Invoice total VAT amount (BT-110) = Σ VAT category tax amount (BT-117). |
| BR-CO-15 | BT-112 = BT-109 + BT-110Invoice total amount with VAT (BT-112) = Invoice total amount without VAT (BT-109) + Invoice total VAT amount (BT-110). |
| BR-CO-16 | BT-115 = BT-112Amount due for payment (BT-115) = Invoice total amount with VAT (BT-112) -Paid amount (BT-113) +Rounding amount (BT-114).  |
| BR-CO-17 | BT-117 = BT-116 \* BT-119 / 100 rounded 2 decimalsVAT category tax amount (BT-117) = VAT category taxable amount (BT-116) x (VAT category rate (BT-119) / 100), rounded to two decimals. |
| PEPPOL-EN16931-R120 | BT-131 = BT-129 \* (BT-146 / Invoice line net amount MUST equal (Invoiced quantity \* (Item net price/item price base quantity) |
| BR-S-08 | BT-116 = ∑ BT-131 where BT-151 = ‘S’For each different value of VAT category rate (BT-119) where the VAT category code (BT-118) is "Standard rated", the VAT category taxable amount (BT-116) in a VAT Breakdown (BG-23) shall equal the sum of Invoice line net amounts (BT-131) plus the sum of document level charge amounts (BT-99) minus the sum of document level allowance amounts (BT-92) where the VAT category code (BT-151, BT-102, BT-95) is “Standard rated” and the VAT rate (BT-152, BT-103, BT-96) equals the VAT category rate (BT-119). |
| BR-S-09 | BT-117 = BT-116 \* BT-119 where BT-151 = ‘S’ / 100 rounded 2 decimalsThe VAT category tax amount (BT-117) in a VAT Breakdown (BG-23) where VAT category code (BT-118) is "Standard rated" shall equal the VAT category taxable amount (BT-116) multiplied by the VAT category rate (BT-119). |
| BR-CO-25 | In case the Amount due for payment (BT-115) is positive, either the Payment due date (BT-9) or the Payment terms (BT-20) shall be present. |
| BR-49 | A Payment instruction (BG-16) shall specify the Payment means type code (BT-81). |
| BR-61 | If the Payment means type code (BT-81) means SEPA credit transfer, Local credit transfer or Non-SEPA international credit transfer, the Payment account identifier (BT-84) shall be present. |

#### Description relevant invoice elements

##### General info

|  |  |  |
| --- | --- | --- |
| XML-code  | Comments | BT-id |
| <?xml version="1.0" encoding="UTF-8"?> |  |  |
| <Invoice xmlns:cac="urn:oasis:names:specification:ubl:schema:xsd:CommonAggregateComponents-2" | Invoice |  |
|  xmlns:cbc="urn:oasis:names:specification:ubl:schema:xsd:CommonBasicComponents-2" |  |  |
|  xmlns:qdt="urn:oasis:names:specification:ubl:schema:xsd:QualifiedDataTypes-2" |  |  |
|  xmlns:udt="urn:oasis:names:specification:ubl:schema:xsd:UnqualifiedDataTypes-2" |  |  |
|  xmlns:ccts="urn:un:unece:uncefact:documentation:2" |  |  |
|  xmlns="urn:oasis:names:specification:ubl:schema:xsd:Invoice-2"> |  |  |
|  <cbc:CustomizationID>urn:cen.eu:en16931:2017#compliant#urn:fdc:peppol.eu:2017:poacc: billing:3.0</cbc:CustomizationID> | Specification identifier  | BT-24 |
|  <cbc:ProfileID>urn:fdc:peppol.eu:2017:poacc:billing:01:1.0</cbc:ProfileID> | Business process | BT-23 |
|  <cbc:ID>2019000001</cbc:ID> | Invoice identification | BT-1 |
|  <cbc:IssueDate>2018-04-09</cbc:IssueDate> | Invoice date | BT-2 |
|  <cbc:DueDate>2018-05-09</cbc:DueDate> | Payment due date | BT-9 |
|  <cbc:InvoiceTypeCode>380</cbc:InvoiceTypeCode> | Commercial invoice | BT-3 |
|  <cbc:DocumentCurrencyCode>EUR</cbc:DocumentCurrencyCode> | Currency | BT-5 |
|  <cac:OrderReference> |  |  |
|  <cbc:ID>YR127129</cbc:ID> | Order reference | BT-13 |
|  </cac:OrderReference> |  |  |
|  </Invoice> |  |  |

##### Supplier data

|  |  |  |
| --- | --- | --- |
| XML-code  | Comments | BT-id |
| <cac:AccountingSupplierParty> | Supplier party data | BG-4 |
|  <cac:Party> |  |  |
|  <cbc:EndpointID schemeID="9956">0123456749</cbc:EndpointID> | Electronic address supplier: CBE number | BT-34 |
|  <cac:PartyName> |  |  |
|  <cbc:Name>Demo Shop NV – Commercial name</cbc:Name> | Commercial name supplier | BT-28 |
|  </cac:PartyName> |  |  |
|  <cac:PostalAddress> | Address supplier | BG-5 |
|  <cbc:StreetName>Main street 123</cbc:StreetName> | Street and number | BT-35 |
|  <cbc:CityName>BRUSSELS</cbc:CityName> | City | BT-37 |
|  <cbc:PostalZone>1000</cbc:PostalZone> | Postal code | BT-38 |
|  <cac:Country> |  |  |
|  <cbc:IdentificationCode>BE</cbc:IdentificationCode> | Country code | BT-40 |
|  </cac:Country> |  |  |
|  </cac:PostalAddress> |  |  |
|  <cac:PartyTaxScheme> | Only for a VAT liable organisation |  |
|  <cbc:CompanyID>BE0123456749</cbc:CompanyID> | VAT number | BT-31 |
|  <cac:TaxScheme> |  |  |
|  <cbc:ID>VAT</cbc:ID> |  |  |
|  </cac:TaxScheme> |  |  |
|  </cac:PartyTaxScheme> |  |  |
|  <cac:PartyLegalEntity> |  |  |
|  <cbc:RegistrationName>Demo Shop NV</cbc:RegistrationName> | Legal Entity name (as in CBE) | BT-27 |
|  <cbc:CompanyID>0123456749</cbc:CompanyID> | Legal registration identifier | BT-30 |
|  <cbc:CompanyLegalForm>RPR Brussel</cbc:CompanyLegalForm> | Legal form (as in CBE) | BT-33 |
|  </cac:PartyLegalEntity> |  |  |
|  <cac:Contact> |  |  |
|  <cbc:Name>www.website.be</cbc:Name> | Website | BT-41 |
|  <cbc:ElectronicMail>dummy@demoshop.be</cbc:ElectronicMail> | Electronic Mail | BT-43 |
|  </cac:Contact> |  |  |
|  </cac:Party> |  |  |
| </cac:AccountingSupplierParty> |  |  |

##### Customer data

|  |  |  |
| --- | --- | --- |
| XML-code  | Comments | BT-id |
| <cac:AccountingCustomerParty> | Customer party data | BG-7 |
|  <cac:Party> |  |  |
|  <cbc:EndpointID schemeID="9956">0214168947</cbc:EndpointID> | Electronic address customer | BT-49 |
|  <cac:PartyName> |  |  |
|  <cbc:Name>Hotel Local SPRL – Nom commercial</cbc:Name> | Commercial Name customer | BT-45 |
|  </cac:PartyName> |  |  |
|  <cac:PostalAddress> | Address customer | BG-8 |
|  <cbc:StreetName>Rue de la Mairie 456</cbc:StreetName> | Street and number | BT-50 |
|  <cbc:CityName>LIEGE</cbc:CityName> | City | BT-52 |
|  <cbc:PostalZone>4000</cbc:PostalZone> | Postal code | BT-53 |
|  <cac:Country> |  |  |
|  <cbc:IdentificationCode>BE</cbc:IdentificationCode> | Country code | BT-55 |
|  </cac:Country> |  |  |
|  </cac:PostalAddress> |  |  |
|  <cac:PartyTaxScheme> | Only for a VAT liable organisation |  |
|  <cbc:CompanyID>BE0214168947</cbc:CompanyID> | VAT-number | BT-48 |
|  <cac:TaxScheme> |  |  |
|  <cbc:ID>VAT</cbc:ID> |  |  |
|  </cac:TaxScheme> |  |  |
|  </cac:PartyTaxScheme> |  |  |
|  <cac:PartyLegalEntity> |  |  |
|  <cbc:RegistrationName>Hotel Local SPRL</cbc:RegistrationName> | Legal Entity name (from CBE) | BT-44 |
|  <cbc:CompanyID>0214168947</cbc:CompanyID> | Legal registration identifier | BT-47 |
|  </cac:PartyLegalEntity> |  |  |
|  </cac:Party> |  |  |
| </cac:AccountingCustomerParty> |  |  |

##### Delivery & Payment information

|  |  |  |
| --- | --- | --- |
| XML-code | Comments | BT-id |
| <cac:Delivery> |  |  |
|  <cbc:ActualDeliveryDate>2018-04-01</cbc:ActualDeliveryDate> | Actual delivery date | BT-72 |
| </cac:Delivery> |  |  |
| <cac:PaymentMeans> |  |  |
|  <cbc:PaymentMeansCode>30</cbc:PaymentMeansCode> | 30 = credit transfer to bank account | BT-81 |
|  <cac:PayeeFinancialAccount> |  |  |
|  <cbc:ID>BE54000000000097</cbc:ID> | IBAN number | BT-84 |
|  <cac:FinancialInstitutionBranch> |  |  |
|  <cbc:ID>BPOTBEB1</cbc:ID> | BIC code | BT-86 |
|  </cac:FinancialInstitutionBranch> |  |  |
|  </cac:PayeeFinancialAccount> |  |  |
| </cac:PaymentMeans> |  |  |
| <cac:PaymentTerms> |  |  |
|  <cbc:Note>30 days after invoice date</cbc:Note> | Payment terms (not needed if DueDate is present or viceversa) | BT-20 |
| </cac:PaymentTerms> |  |  |

##### VAT totals

|  |  |  |
| --- | --- | --- |
| XML-code | Comments | BT-id |
| <cac:TaxTotal> |  |  |
| <cbc:TaxAmount currencyID="EUR">504</cbc:TaxAmount> | Total amount VAT (in EUR) | BT-110 /BR-CO-14 |
| <cac:TaxSubtotal> |  |  |
|  <cbc:TaxableAmount currencyID="EUR">2400</cbc:TaxableAmount> | Taxable amount 21% | BT-116 /BR-S-8 |
|  <cbc:TaxAmount currencyID="EUR">504</cbc:TaxAmount> | Total amount VAT 21% | BT-117 /BR-S-9 |
|  <cac:TaxCategory> |  |  |
|  <cbc:ID>S</cbc:ID> | VAT identification (Standard rate) | BT-118 |
|  <cbc:Percent>21</cbc:Percent> | VAT percent | BT-119 |
|  <cac:TaxScheme> |  |  |
|  <cbc:ID>VAT</cbc:ID> | VAT applies |  |
|  </cac:TaxScheme> |  |  |
|  </cac:TaxCategory> |  |  |
| </cac:TaxSubtotal> |  |  |
| </cac:TaxTotal> |  |  |

##### Invoice totals

|  |  |  |
| --- | --- | --- |
| XML-code | Comments | BT-id |
| <cac:LegalMonetaryTotal> |  |  |
|  <cbc:LineExtensionAmount currencyID="EUR">2400</cbc:LineExtensionAmount> | Sum of detail lines excl. VAT | BT-106 /BR-CO-10 |
|  <cbc:TaxExclusiveAmount currencyID="EUR">2400</cbc:TaxExclusiveAmount> | Sum of detail lines – allowances + charges excl. VAT | BT-109 /BR-CO-13 |
|  <cbc:TaxInclusiveAmount currencyID="EUR">2904</cbc:TaxInclusiveAmount> | Invoice total | BT-112 /BR-CO-15 |
|  <cbc:PayableAmount currencyID="EUR">2904</cbc:PayableAmount> | What must be paid | BT-115 /BR-CO-16 |
| </cac:LegalMonetaryTotal> |  |  |

##### Invoice details

|  |  |  |
| --- | --- | --- |
| XML-code | Comments | BT-id |
| <cac:InvoiceLine> |  |  |
| <cbc:ID>1</cbc:ID> | One-off invoice line identification | BT-126 |
| <cbc:InvoicedQuantity unitCode="C62">40</cbc:InvoicedQuantity> | Quantity (C62 = unit of measure) | BT-129 BT-130 |
| <cbc:LineExtensionAmount currencyID="EUR">2400</cbc:LineExtensionAmount> | Net amount invoice line (in EUR) | BT-131 /PEPPOL-EN16931-R120 |
| <cac:Item> |  |  |
|  <cbc:Name>Good Y</cbc:Name> | Article | BT-153 |
|  <cac:ClassifiedTaxCategory> |  |  |
|  <cbc:ID>S</cbc:ID> | VAT identification (Standard rate) | BT-151 |
|  <cbc:Percent>21</cbc:Percent> | VAT percent | BT-152 /BR-S-5 |
|  <cac:TaxScheme> |  |  |
|  <cbc:ID>VAT</cbc:ID> | VAT applies |  |
|  </cac:TaxScheme> |  |  |
|  </cac:ClassifiedTaxCategory> |  |  |
| </cac:Item> |  |  |
| <cac:Price> |  |  |
|  <cbc:PriceAmount currencyID="EUR">60</cbc:PriceAmount> | Net price | BT-146 |
| </cac:Price> |  |  |
| </cac:InvoiceLine> |  |  |

####

1. **If commercial name and legal name for the Seller differ: mention the commercial name in this element. In other cases, the legal name can also be mentioned in this element although not mandatory.**

**² After Seller name we insert “legal form” and if applicable, the words "in liquidation".** [↑](#footnote-ref-2)
2. In the Belgian context, we prefer the CBE number of the company as legal identifier pointing to the CBE database which holds all relevant legal information (although it might be used also elsewhere e.g. EndpointID) [↑](#footnote-ref-3)
3. **If commercial name and legal name for the Buyer differ: mention the commercial name in this element. In other cases, the legal name can also be mentioned in this element although not mandatory.** [↑](#footnote-ref-4)
4. When invoicing goods or services ordered by a purchase order, the purchase order number is required to link the invoice to the order [↑](#footnote-ref-5)