

Core Invoice Usage Specification (CIUS)

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Guidance on reading

This document describes how the European invoice standard should be implemented in practice through the specifications of OpenPEPPOL and the supplementary specification with specific Danish requirements and guidance, when invoicing Danish public recipients.

The CIUS is a clarification or tightening of the requirements of the European Standard to operationalize the invoice and the credit note of the standard in relation to known requirements and processes, both cross-border (like PEPPOL) and national processes. The rules for a CIUS are described in the European standard and can contain only restrictions and not extensions to the standard.

European Norm (EN)

On June 28th 2017 the European standard, also known as the European Norm, CEN/EN 16931-1:2017 for electronic invoicing published. The standard is mandatory for public authorities in EU, for public tendering exceeding the bounds for EU-tendering. For central authorities the standard is mandatory from April 18th 2019 and for decentral authorities from April 18th 2020.

The standard is a normative description of which elements an electronic invoice and credit note can and must contain. It can be expressed in two syntaxes either UBL 2.1 or CII.

For the public authorities in Denmark the consequence is that they, from the specified dates, must be able to receive an invoice or a credit note that comply with the specifications for the two given syntaxes.

It is not possible for Danish authorities to make demands to foreign suppliers that exceeds the rules described in the European standard. It is however expected that suppliers will use the implementation of the standard made by PEPPOL as described in the following section.

Danish suppliers can continue to use OIOUBL. Also further requirements has been made to Danish suppliers who wish to use PEPPOL BIS Billing 3.0 as described in the following.

PEPPOL CIUS

To ensure that PEPPOL can be implemented in accordance with the European standard, OpenPEPPOL produces a CIUS documents (or more). PEPPOL CIUS is published as “Business Interoperability Specifications” (BIS) to replace the existing BIS documents for invoices and credit notes (BIS 4A and 5A respectively). The new PEPPOL BIS Billing 3.0 limits the use of some elements of the European standard and has been developed based on a decision to comply with the standard, while taking into account existing PEPPOL processes and users.

BIS is based on the ISO standard Universal Business Language (UBL — ISO/IEC 19845) in full compliance with the common European standard for electronic settlement (CEN/EN 16931-1: 2017). The PEPPOL BIS structure is still based on the European Interoperability Framework 2 of the European Commission’s ISA2 program.

National PEPPOL Authorities may specify country-specific requirements that are incorporated as an integrated part of the PEPPOL BIS validation rules.

PEPPOL BIS Billing

The restrictions (CIUS) which form the new mandatory invoice and credit note profile in PEPPOL are described in PEPPOL BIS Billing. PEPPOL BIS Billing and related documents including validation rules and HTML stylesheets are available on the official PEPPOL website.

Type of invoice types and processes

In PEPPOL BIS Billing the supported process is described, including which processes are not part of it. PEPPOL BIS Billing is thus defined to permit only invoice types (“Invoice type codes”) and credit note types (“Credit note type codes”) which can be processed as a “normal” invoice

(380 — Commercial Invoice) or credit note (381 — Credit note). The list of permitted codes can be found in “PEPPOL BIS Billing”. This delimitation excludes some of the processes described in the European Standard and, if they should be supported, they must be described in separate PEPPOL BIS documents.

The consequence is that some of the ‘Invoice type codes’ allowed in OIOUBL are currently not supported by PEPPOL BIS Billing. This applies to:

- 25 “Proforma invoice”
- 390 “Delcredere invoice”
- 389 “Self-billied invoice”

Factoring

Invoice type code 393 “Factored Invoice” is allowed in PEPPOL BIS Billing and has to be handled as a “Commercial Invoice” but with the conditions described in the European Standard.

This means that:

1. The invoice shall mention the fact that the invoice is “factored”;
2. PayeeParty shall be named as “factoring Party”
3. Payment information shall identify ‘factoring party’.

Corrective invoice

In the process of correcting an invoice to the Danish authorities, it is recommended that a credit note is sent with a reference to the previous invoice which compensates the total amount invoiced and then a new correct invoice is sent.

Business requirements and examples

In PEPPOL BIS Billing chapter “Invoice and credit note business requirements” all the business requirements of the European standard are listed. The rules for calculations and rounding’s are described, ie. by examples from UBL in the chapters ‘Rounding’ and ‘Calculation’.

In the PEPPOL BIS Billing chapter “Examples of selected parts of the transaction” a large number of examples can be found, describing how different elements of the European standard are implemented in UBL, including names of parties, supply information, references, rebates, fees and value added tax, as well as payment information, etc.

Code lists

Part of the restrictions made to PEPPOL BIS Billing compared to the European standard are code lists. The standard refers to a number of code lists that contain a wide range of values that will place significant demands on the recipients and their handling of the documents. Therefor PEPPOL has limited more code lists to only contain values that are expected to be properly processed. The code lists are described in the ‘Code lists’ chapter.

Validation

In the PEPPOL BIS Billing chapters “Validation” and “Transaction Validation rules” the rules of PEPPOL BIS Billing and its validation is described.

In addition to the description of the invoice and credit note to the BIS Billing, two separate schematrons have been created, which are the technical implementation of all the rules described in BIS Billing.

The two schematrons, "CEN-EN16931-UBL.sch" and "PEPPOL-EN16931-UBL.sch" respectively (and correspondingly for CII), allow for automated validation of the compliance of the invoice and credit note with the specifications of the European Standard and the PEPPOL CIUS when sending (and receiving) the documents.

PEPPOL has also drawn up XSLT stylesheets that can display PEPPOL BIS Billing invoice and credit note in HTML.

ProfileID and CustomizationID

For the PEPPOL BIS Billing, the following shall apply:

CustomizationID:

urn: cen.eu: en16931: 2017#compliant#urn: fd: peppol.eu: 2017: poacc: billing: 3.0

ProfileID:

urn: fd: peppol.eu: 2017: poacc: billing: 01: 1.0

Danish CIUS

In addition to the PEPPOL CIUS, the purpose of this document is to describe a Danish CIUS and guidance document, maintained by "NemHandel". The Danish CIUS describes the Danish rules that are embedded in "PEPPOL BIS Billing" as well as other Danish business rules. In addition, the document provides guidance on the handling of known Danish invoice issues in a PEPPOL invoice.

The Danish CIUS is based on the PEPPOL CIUS and therefore cannot be implemented in isolation, but will describe further restrictions or guidance to parties that wish to send invoices in accordance with the European standard to Danish authorities or companies registered as recipients. Please note that only Danish companies will be subject to the requirements of a Danish CIUS.

The objective of the Danish CIUS is to support the process and management of electronic invoices as it is in Denmark today, but with as few further restrictions to PEPPOL BIS Billing Documents as possible.

In the table below the elements of the European standard for which additional Danish requirements has been made, are listed. The Danish requirements are embedded in PEPPOL BIS Billing validation.

The rules must be complied with by all Danish companies wanting to send PEPPOL BIS Billing Invoice or Credit Note. It should therefore be noted that there is currently no validation for Danish rules in addition to the rules implemented in PEPPOL BIS Billing.

EU Std. ID	EU Standard Business Term	PEPPOL element	DK CIUS Change
BT-30	Seller legal registration identifier	AccountingSupplierParty/ Party/PartyLegalEntity/ CompanyID	DK-R-002 (fatal) Danish suppliers MUST provide legal entity (CVR-number).
BT-158	Item classification identifier	InvoiceLine/Item/Commodity Classification/ItemClassificationCode	DK-R-003 (warning) If ItemClassification is provided from Danish suppliers, UNSPSC version 19.0501 should be used
BT-104 BT-105	Charge reason and charge reason code	cac:AllowanceCharge/cbc:AllowanceChargeReasonCode cac:AllowanceCharge/cbc:AllowanceChargeReason	DK-R-004 (fatal) When specifying non-VAT Taxes for Danish customers, Danish suppliers MUST use the AllowanceChargeReasonCode="ZZZ" and the 4-digit Tax category MUST be specified in AllowanceChargeReason
BT-81	Payment means type code	cbc:PaymentMeansCode	DK-R-005 (fatal) For Danish suppliers the following Payment means codes are allowed: 1, 10, 31, 42, 48, 49, 50, 58, 59, 93 and 97
BT-81	Payment means type code	cbc:PaymentMeansCode cac:PayeeFinancialAccount/cbc:ID cac:PayeeFinancialAccount/cac:FinancialInstitutionBranch/cbc:ID	DK-R-006 (fatal) For Danish suppliers, bank account and registration account are mandatory if payment means is 31 or 42
BT-81	Payment means type code	cbc:PaymentMeansCode cac:PaymentMandate/cbc:ID cac:PayerFinancialAccount/cbc:ID	DK-R-007 (fatal) For Danish suppliers PaymentMandate/ID and PayerFinancialAccount/ID are mandatory when payment means is 49

BT-81	Payment means type code	cbc:PayentMeansCode cac:PaymentID cac:PayeeFinancialAccount/ cbc:ID	DK-R-008 (fatal) For Danish Suppliers PaymentID is mandatory and MUST start with 01#, 04# or 15# (kortartkode), and PayeeFinancialAccount/ID (Giro kononummer) is mandatory and must be 7 characters long, when payment means equals 50 (Giro)
BT-81	Payment means type code	cbc:PayentMeansCode cbc:PaymentID	DK-R-009 (fatal) For Danish Suppliers if the PaymentID is prefixed with 04# or 15# the 16 digits instruction Id must be added to the PaymentID eg. "04#1234567890123456" when Payment means equals 50 (Giro)
BT-81	Payment means type code	cbc:PayentMeansCode cbc:PaymentID cac:PayeeFinancialAccount/ cbc:ID	DK-R-010 (fatal) For Danish Suppliers the PaymentID is mandatory and MUST start with 71#, 73# or 75# (kortartkode) and PayeeFinancialAccount/ID (Kreditornummer) is mandatory and must be exactly 8 characters long, when Payment means equals 93 (FIK)
BT-81	Payment means type code	cbc:PayentMeansCode cbc:PaymentID	DK-R-011 (fatal) For Danish Suppliers if the PaymentID is prefixed with 71# or 75# the 15-16 digits instruction Id must be added to the PaymentID eg. "71#1234567890123456" when payment Method equals 93 (FIK)
BT-81	Payment means type code	cbc:PayentMeansCode	DK-R-012 (warning) For Danish suppliers when PayentMeansCode equals 97, the payment is made to "NemKonto"
BT-29 BT-46	Seller identifier and Buyer identifier	cac:PartyIdentification/cbc:ID	DK-R-013 (fatal) For Danish Suppliers it is mandatory to use schemeID when PartyIdentification/ID is used for AccountingCustomerParty or AccountingSupplierParty

BT-30	Seller legal registration identifier	cac:PartyLegalEntity/cbc:CompanyID	DK-R-014 (fatal) For Danish Suppliers it is mandatory to specify schemeID as "0184" (DK CVR-number) when PartyLegalEntity/CompanyID is used for AccountingSupplierParty
BT-115	Amount due for payment	CreditNote/cac:LegalMonetaryTotal/cbc:PayableAmount	DK-R-016 (fatal) For Danish Suppliers, a Credit note cannot have a negative total (PayableAmount)

Table 1

For all rules related for payment, the rule related to UNSPSC version and the rule for specifying Danish non-VAT taxes applies that they are only triggered when a Danish sender is sending to a Danish receiver. If a Danish Supplier is sending an invoice to a foreign receiver, the PEPPOL payment rules applies.

Danish suppliers wishing to specify the UNSPSC codes in a PEPPOL BIS Billing Invoice must use the code "TST".

DK CIUS business rules

In the table below, the additional Danish business rules are described, which are applicable when a Danish company sends PEPPOL BIS Billing Documents. There is no validation of the rules.

ID	Description	Context	Business term /group
DK-BR-001	A negative invoice is handled as a credit note and a negative credit note as an invoice.	Negative invoicing	P9
DK-BR-002	When an invoice must be corrected the whole invoice should be compensated by a credit note and a new invoice sent	Corrective invoicing	P10
DK-BR-003	A partial invoice eg. a prepayment must be capable of being handled as a commercial invoice including VAT.	Partial and final invoicing	P11
DK-BR-004	Benefit recipients (ydelsesmodtager) identified by the CPR number shall be listed in the Class AdditionalDocumentReference where the CPR number is given as ID, qualified with the code 'ARR' in the schemeID. DocumentTypeCode is set to "130" (see later section)	DocumentReference	
DK-BR-005	Reference to separate UtilityStatement (UTS) is indicated in the AdditionalDocumentReference, where the number of the UTS is given as ID. The	DocumentReference	

ID	Description	Context	Business term /group
	DocumentDescription shall be 'UTS' (see later section)		

Table 2

PEPPOL vs. OIOUBL issues

There are differences between the document types used in PEPPOL and OIOUBL and also how they are used. For example are the Reminder and the Utility Statement not specified in PEPPOL, and the Application Response is used differently.

Some data in the European standard and PEPPOL BIS Billing data are different from normal practice in Denmark or different from what is known from the Danish OIOUBL.

The differences may have an impact on the processing and handling of invoices and credit notes, as described in the following.

Message Level Response (MLR)

In OpenPEPPOL the document "Message Level Response" (MLR) exists as a counterpart to the Application Response in OIOUBL, and they are both based on the UBL ApplicationResponse document. In OIOUBL the document is incorporated in more profiles, whereas it has its own profile in PEPPOL. It means that the receiver of an MLR must register with that profile particularly.

Notice, that "Invoice Response" is also specified in its own profile.

OIOUBL Reminder

In OIOUBL the Reminder exists in the profile Procurement-BilSim-1.0, which is mandatory as receipt for the Danish public authorities. In addition, an independent reminder profile is made (Procurement-BilSimReminderOnly-1.0), which the receiver can choose to register. The reminder is not part of the PEPPOL BIS Billing and can therefore only be sent in the OIOUBL profiles.

OIOUBL UTS

In OIOUBL also the Utility Statement (UTS) is specified. The document is in an independent profile in OIOUBL and a wide range of public authorities in Denmark are registered as receivers of this. The document does not exist in PEPPOL, but it can be referenced from an PEPPOL BIS Billing Invoice. See the section on references for further information.

Negative invoices and credit notes

The European standard is a common description of both invoices and credit notes, which means that, unless specifically described, the same rules apply for both types of documents.

Both the invoice and credit note may end up having a negative total “Amount due for payment” if, for instance, an invoice has a negative line due to goods returned.

In Denmark, a negative invoice can be handled as a credit note and, conversely, a negative credit note can be handled as an invoice. A Danish Supplier however may not send a negative credit note to a Danish receiver.

Processes which are not supported by the European Standard

It should be noted that an order reference is not possible on the invoice line of the European standard and as such, collection invoices are not supported.

An invoice may refer only to one delivery and one order. This does not mean that an order cannot be delivered in more instances, only the invoice must follow the delivery.

VAT and taxes

VAT and other taxes are handled differently in the European standard compared to the Danish OIOUBL and other code lists are used to identify the categories.

VAT

In the Danish OIOUBL, only three categories of VAT are available; “StandardRated”, “ZeroRated” and “ReverseCharge”. In Denmark, “StandardRated” is always 25 %, “ZeroRated” and “ReverseCharge” always 0 %.

The European standard contains several categories of VAT:

EU Standard VAT categories	PEPPOL TaxCategoryID	Comment
Standard rated	S	<p>For “standard rated” VAT, the vendor’s VAT number (SE number) shall be indicated.</p> <p>The VAT rate must be declared and be greater than zero, both at the line and at the document level.</p> <p>The VAT and VAT bases must be indicated for each category of VAT.</p>
Zero rated	Z	<p>For “zero rated” VAT, the vendor’s VAT number (SE number) shall be indicated.</p> <p>Value added tax (VAT) must be declared at both the line and the document level.</p> <p>The amount of VAT should be zero.</p>
Exempt	E	<p>For “exempted” VAT, the vendor’s VAT number (SE number) must be indicated.</p>

		<p>Value added tax (VAT) must be declared at both the line and the document level.</p> <p>The amount of VAT should be zero.</p> <p>Either "VAT exemption reason" or "VAT exemption reason code" must be provided.</p> <p>Can be mapped to 'ZeroRated' in OIOUBL.</p>
Reverse charge	AE	<p>On the reverse charge mechanism, the VAT identification number (SE number) of both the seller and the buyer must be indicated.</p> <p>Value added tax (VAT) must be declared at both the line and the document level.</p> <p>The amount of VAT should be zero.</p> <p>The "VAT exemption" shall be "ReverseCharge".</p>
Intra-community supply	K	<p>The VAT identification number (SE number) of both the seller and the buyer must be indicated.</p> <p>Value added tax (VAT) must be declared at both the line and the document level.</p> <p>The amount of VAT should be zero.</p> <p>Delivery country and date of delivery must be specified</p> <p>'VAT exemption reason' shall be 'Intra-Community supply';</p> <p>Can be mapped to "ZeroRated" in OIOUBL.</p>
Export	G	<p>The VAT identification number (SE number) of vendor must be provided.</p> <p>Value added tax (VAT) must be declared at both the line and the document level.</p> <p>The amount of VAT should be zero.</p> <p>'VAT exemption reason' must be 'Exports outside EU'.</p> <p>Can be mapped to "ZeroRated" in OIOUBL.</p>
IGIC	L	<p>Canary Island VAT can be handled as "StandardRated" in OIOUBL, but with the</p>

		TaxScheme/ID = 'VAT' and TaxScheme/Name 'IGIC'
IPSI	M	Ceuta and Melilla VAT can be handled as "StandardRated" in OIOUBL, but with the TaxScheme/ID = 'VAT' and TaxScheme/Name = 'IPSI'
Not subject to VAT	O	Can be mapped to "ZeroRated" in OIOUBL, but the vendor's VAT number (SE number) and VAT is not required (percentage is set to zero). The amount of VAT should be zero. 'VAT exemption reason' shall be 'Not subject to VAT'.

Table 3

Common to all the categories of VAT in the European standard is that they must be indicated at both line and document level in the standard documents, and at the document level also the VAT and the VAT base is mandatory.

Tax Point date

The Tax Point date is used in some countries to indicate the date at which a VAT enters into force. The information may have an impact on the calculation of VAT.

TaxCurrencyCode

In some countries (including Denmark) is a requirement that the total value added tax should be expressed in the local currency (or EUR) if the invoice otherwise is in a different currency.

In PEPPOL the VAT currency is expressed in the TaxCurrencyCode element and the amount of VAT is expressed in the TaxAmount element in a separate TaxTotal Class.

In OIOUBL, the VAT amount is mapped to the TaxTotal/TaxSub-total/TransactionCurrencyTaxAmount element for StandardRated VAT classes.

Taxes (Non-VAT Taxes)

In the Danish OIOUBL both VAT and other taxes are included in the same element type (TaxTotal) and codes are used to distinguish the different types of taxes.

In the European standard, only VAT is described in the "VAT breakdown" Other taxes are indicated as charges in the PEPPOL AllowanceCharge class.

In order to be able to separate a charge from a non-VAT Tax in an invoice from a Danish supplier, the AllowceChargeReasonCode is set to 'ZZZ' and the AllowanceChargeReason is set to the VAT category code (four digits).

```
<cac:AllowanceCharge>
  <cbc:ChargeIndicator>true</cbc:ChargeIndicator>
  <cbc:AllowanceChargeReasonCode>ZZZ</cbc:AllowanceChargeReasonCode>
```

```
<cbc:AllowanceChargeReason>3645</cbc:AllowanceChargeReason>
<cbc:MultiplierFactorNumeric>10</cbc:MultiplierFactorNumeric>
<cbc:Amount currencyID="DKK">157.50</cbc:Amount>
<cbc:BaseAmount currencyID="DKK">1575.00</cbc:BaseAmount>
<cac:TaxCategory>
  <cbc:ID>S</cbc:ID>
  <cbc:Percent>25</cbc:Percent>
  <cac:TaxScheme>
    <cbc:ID>VAT</cbc:ID>
  </cac:TaxScheme>
</cac:TaxCategory>
</cac:AllowanceCharge>
```

Please note that according to the European standard, the discount or charge must be expressed as a percentage and thus Multiplier Factor Numeric is used in PEPPOL to indicate a percentage (e.g. 10) and not as a 'multiplication factor' as in OIOUBL (e.g. 0.10).

Payment Means

Methods of payment are identified in the European standard, PEPPOL and OIOUBL, by specifying a 'Payment means code' (UN/EDIFACT 4461). In the European standard and PEPPOL the code list is not restricted and thus all more than eighty codes are. In PEPPOL BIS Billing however the use of a few of the codes are exemplified. In OIOUBL, only a limited sample of codes is allowed.

The use of the codes is restricted for the Danish suppliers to ensure that for the codes used in the OIOUBL, there are adequate information for handling the means of payment (see Table 1).

As it is not possible to impose the same requirements on foreign suppliers that can use the same codes, guidance on how to handle the codes is given below. Only the codes used in OIOUBL or mentioned in the examples provided in PEPPOL BIS Billing are described below.

All other PaymentMeans unknown in OIOUBL will be converted to '1 — Not defined' and specified fields will be mapped one-to-one. For direct imports of PEPPOL BIS Billing, the recipient must determine how the payment means are to be handled.

Note the payment due date in PEPPOL BIS Billing is specified on header level of the invoice (Invoice/DueDate) while for the credit note it is provided in the PaymentsMeans class (Credit Note/PaymentMeans/PaymentDueDate).

SEPA payments

SEPA stands for "Single European Payments Area" and is a European cooperation aimed at simplifying and harmonizing cross-border bank transfers in Euro based on IBAN.

SEPA has introduced 'IBAN Only', meaning that an account transfer can be carried out only by specifying a IBAN and without BIC/SWIFT information as otherwise required.

In order to support SEPA payments, the PaymentMeansCode "58" (SEPA Credit transfer) and "59" (SEPA Direct Debit) have been added to the allowed codes in OIOUBL. It has been decided that PaymentMeansCode 58 is used for all IBAN payments in OIOUBL including payments in a currency other than EUR.

The tables below show the relationship between OIOUBL, PEPPOL and the European standard, as well as an XML example of how the class can look like in PEPPOL. All of the fields are in the PaymentMeans class illustrated by “../”.

Account transfers

The PEPPOL BIS Billing provides an example of PaymentMeansCodes “30 — Credit Transfer” and “58 — SEPA Credit transfer”.

Credit transfer (national bank account or IBAN)

Note that PaymentMeansCode 30 is not possible for Danish suppliers and that the code can be used for both national and international bank account transfers.

In relation to OIOUBL a PaymentMeansCode “30” can only be mapped to PaymentMeansCode “31” if BIC or a national bank code is specified. If not the PaymentMeanscode is mapped to “1”.

OIOUBL	PEPPOL	EU Standard Element	PEPPOL rule
../PaymentMeansCode	../PaymentMeansCode	Payment means type code	Mandatory
../PaymentMeansCode@name	../PaymentMeansCode@name	Payment means text	
../PaymentID	../PaymentID	Remittance information	
../PayeeFinancialAccount/ID	../PayeeFinancialAccount/ID	Payment account identifier	Mandatory IBAN or BBAN
../PayeeFinancialAccount/Name	../PayeeFinancialAccount/Name	Payment account name	
../PayeeFinancialAccount/FinancialInstitutionBranch/FinancialInstitution/ID	../PayeeFinancialAccount/FinancialInstitutionBranch/ID	Payment service provider identifier	

PEPPOL Example

```
<cac:PaymentMeans>
  <cbc:ID>1</cbc:ID>
  <cbc:PaymentMeansCode name="Credit transfer">30</cbc:PaymentMeansCode>
  <!--Betaling Id-->
  <cbc:PaymentID>123456454</cbc:PaymentID>
  <cac:PayeeFinancialAccount>
    <!--Kontonummer-->
    <cbc:ID>1234567</cbc:ID>
    <cbc:Name>Account name</cbc:Name>
    <cac:FinancialInstitutionBranch>
      <!--BIC eller national registreringsnummer-->
```

```

<cbc:ID>1234567</cbc:ID>
</cac:FinancialInstitutionBranch>
</cac:PayeeFinancialAccount>
</cac:PaymentMeans>

```

SEPA Credit Transfer (IBAN)

The method of payment can be used either for both Danish suppliers and cross-border. Note that no BIC/SWIFT is required but only a IBAN number can be used.

OIOUBL	PEPPOL	EU Standard Element	PEPPOL rule
../PaymentMeansCode	../PaymentMeansCode	Payment means type code	Mandatory
../PaymentMeansCode@name	../PaymentMeansCode@name	Payment means text	
../PaymentID	../PaymentID	Remittance information	
../PayeeFinancialAccount/ID	../PayeeFinancialAccount/ID	Payment account identifier	Mandatory IBAN
../PayeeFinancialAccount/Name	../PayeeFinancialAccount/Name	Payment account name	
../PayeeFinancialAccount/FinancialInstitutionBranch/FinancialInstitution/ID	../PayeeFinancialAccount/FinancialInstitutionBranch/ID	Payment service provider identifier	

PEPPOL Example

```

<cac:PaymentMeans>
  <cbc:ID>1</cbc:ID>
  <cbc:PaymentMeansCode name="SEPA Credit transfer">58</cbc:PaymentMeansCode>
  <!--Betalings Id-->
  <cbc:PaymentID>123456454</cbc:PaymentID>
  <cac:PayeeFinancialAccount>
    <!--IBAN-nummer-->
    <cbc:ID>123456789012345678</cbc:ID>
    <cbc:Name>Account name</cbc:Name>
  </cac:PayeeFinancialAccount>
</cac:PaymentMeans>

```

Direct debit

The PEPPOL BIS Billing provides an example of PaymentMeansCodes '49 — Direct debit' and '59 — SEPA direct debits'.

Direct debit 49

Danish suppliers are required to use PaymentMeansCode 49 (see Table 1).

The code can also be used cross-border, but as the data requirements are not the same in PEPPOL, there is a risk that there is a lack of information in a possible conversion from PEPPOL to OIOUBL.

OIOUBL	PEPPOL	EU Standard Element	PEPPOL rule
../PaymentMeansCode	../PaymentMeansCode	Payment means type code	Mandatory
../PaymentMeansCode@name	../PaymentMeansCode@name	Payment means text	
../PaymentID	../PaymentID	Remittance information	
../InstructionID	../PaymentMandate/ID	Mandate reference identifier	Mandatory
../PayerFinancialAccount/ID	../PaymentMandate PayerFinancialAccount/ID	Debited account identifier	

PEPPOL Example

```

<cac:PaymentMeans>
  <cbc:ID>1</cbc:ID>
  <cbc:PaymentMeansCode name="Direct debit">49</cbc:PaymentMeansCode>
  <!--Betaling Id-->
  <cbc:PaymentID>Ref-123456454</cbc:PaymentID>
  <cac:PaymentMandate>
    <!--Betalingreference-->
    <cbc:ID>1234567890123456789012345</cbc:ID>
    <cac:PayerFinancialAccount>
      <!--Debitors konto-->
      <cbc:ID>123456789012345678</cbc:ID>
    </cac:PayerFinancialAccount>
  </cac:PaymentMandate>
</cac:PaymentMeans>

```

SEPA direct debit 59

SEPA direct debits are allowed for both Danish suppliers and cross border. The data requirements are that a 'Mandate reference identifier' is a unique identifier given by the payee's direct mandate identifier.

OIOUBL	PEPPOL	EU Standard Element	PEPPOL rule
../PaymentMeansCode	../PaymentMeansCode	Payment means type code	Mandatory

../PaymentMeansCode@name	../PaymentMeansCode@name	Payment means text	
../PaymentID	../PaymentID	Remittance information	
../InstructionID	../PaymentMandate/ID	Mandate reference identifier	Mandatory
../PayerFinancialAccount/ID	../PaymentMandate PayerFinancialAccount/ID	Debited account identifier	

The PEPPOL document also requires that the seller (or the payee) is identified with the creditor ID defined by a bank. The value is mapped to AccountingSupplierParty/Party/PartyIdentification/ID or PayeeParty/PartyIdentification/ID alternatively.

AccountingSupplierParty/Party/PartyIdentification/ID	AccountingSupplierParty/Party/PartyIdentification/ID	Bank assigned creditor identifier	Mandatory
AccountingSupplierParty/Party/PartyIdentification/ID@schemeID	AccountingSupplierParty/Party/PartyIdentification/ID@schemeID		Mandatory SEPA

PEPPOL Example

```

<cac:PaymentMeans>
  <cbc:ID>1</cbc:ID>
  <cbc:PaymentMeansCode name="SEPA Direct debit">59</cbc:PaymentMeansCode>
  <!--Betaling Id-->
  <cbc:PaymentID>Ref-123456454</cbc:PaymentID>
  <cac:PaymentMandate>
    <!--Betalingreference-->
    <cbc:ID>1234567890123456789012345</cbc:ID>
    <cac:PayerFinancialAccount>
      <!--IBAN-->
      <cbc:ID>123456789012345678</cbc:ID>
    </cac:PayerFinancialAccount>
  </cac:PaymentMandate>
</cac:PaymentMeans>

<cac:PartyIdentification>
  <cbc:ID schemeID="SEPA">DK68ZZZ999912345678</cbc:ID>
</cac:PartyIdentification>

```

Please note that for Direct Debit it is not possible in PEPPOL to indicate BIC/SWIFT in relation to a IBAN, since only 'IBAN Only' is supported.

Giro and FIK payments

The European Standard and PEPPOL do not have the same requirements for payment slips such as Giro and FIK as in OIOUBL. As a recipient of PEPPOL documents, it should be borne in

mind that if foreign suppliers use PaymentMeansCodes 50 and 93 there are no requirements for specific fields to be filled in.

In order for Danish suppliers to continue using the FIK and the Giro, Table 1 describes the rules governing its use in PEPPOL BIS Billing. The framework is described in more detail below.

Giro 01

OIOUBL	PEPPOL	EU Standard Element	PEPPOL rule
../PaymentMeansCode	../PaymentMeansCode	Payment means type code	Mandatory
../PaymentMeansCode@name	../PaymentMeansCode@name	Payment means text	
../InstructionNote If there is text after "01#" it must be mapped here	../PaymentID	Remittance information	DK rules: Mandatory and must start with "01#" Can be followed by advise text
../PaymentID "01" is mapped here	../PaymentID	Remittance information	DK rules: Mandatory and must start with "01#" Can be followed by advise text
../PayeeFinancialAccount/ID	../PayeeFinancialAccount/ID	Payment account identifier	DK rules: Mandatory

PEPPOL Example

```
<cac:PaymentMeans>
  <cbc:ID>1</cbc:ID>
  <cbc:PaymentMeansCode name="Post Giro">50</cbc:PaymentMeansCode>
  <!--Kortartskode og eventuel lang adviserings tekst-->
  <cbc:PaymentID>01#Adviserings tekst</cbc:PaymentID>
  <cac:PayeeFinancialAccount>
    <!--Girokontonummer-->
    <cbc:ID>1234567</cbc:ID>
```

```
</cac:PayeeFinancialAccount>
</cac:PaymentMeans>
```

Giro 04

OIOUBL	PEPPOL	EU Standard Element	PEPPOL rule
../PaymentMeansCode	../PaymentMeansCode	Payment means type code	Mandatory
../PaymentMeansCode@name	../PaymentMeansCode@name	Payment means text	
../InstructionID The number after "04#" must be mapped here	../PaymentID	Remittance information	DK rules: Mandatory Must start with "04#" Must be followed by up to 16 numbers
../PaymentID "04" is mapped here	../PaymentID	Remittance information	DK rules: Mandatory Must start with "04#" Must be followed by up to 16 numbers
../PayeeFinancialAccount/ID	../PayeeFinancialAccount/ID	Payment account identifier	DK rules: Mandatory

PEPPOL Example

```
<cac:PaymentMeans>
  <cbc:ID>1</cbc:ID>
  <cbc:PaymentMeansCode name="Post Giro">50</cbc:PaymentMeansCode>
  <!--Kortartskode og betalings Id-->
  <cbc:PaymentID>04#1234567890123456</cbc:PaymentID>
  <cac:PayeeFinancialAccount>
    <!--Girokontonummer-->
    <cbc:ID>1234567</cbc:ID>
  </cac:PayeeFinancialAccount>
</cac:PaymentMeans>
```

Giro 15

OIOUBL	PEPPOL	EU Standard Element	PEPPOL rule
../PaymentMeansCode	../PaymentMeansCode	Payment means type code	Mandatory
../PaymentMeansCode@name	../PaymentMeansCode@name	Payment means text	
../InstructionID The number after "15#" must be mapped here	../PaymentID	Remittance information	DK rules: Mandatory Must start with "15#" Must be followed by up to 16 numbers
../PaymentID "15" is mapped here	../PaymentID	Remittance information	DK rules: Mandatory Must start with "15#" Must be followed by up to 16 numbers
../PayeeFinancialAccount/ID	../PayeeFinancialAccount/ID	Payment account identifier	DK rules: Mandatory

PEPPOL Example

```

<cac:PaymentMeans>
  <cbc:ID>1</cbc:ID>
  <cbc:PaymentMeansCode name="Post Giro">50</cbc:PaymentMeansCode>
  <!--Kortartskode og betalings Id-->
  <cbc:PaymentID>15#1234567890123456</cbc:PaymentID>
  <cac:PayeeFinancialAccount>
    <!--Girokontonummer-->
    <cbc:ID>1234567</cbc:ID>
  </cac:PayeeFinancialAccount>
</cac:PaymentMeans>

```

Please note that the PaymentMeansCode 50 has been used as an example in PEPPOL BIS Billing and thus it cannot be excluded that a PEPPOL document is received from a non-Danish supplier who has used the code — without the required values in OIOUBL. It is estimated that this type of payment in cross-border will occur in so rare cases, that any errors in this connection must be handled manually.

FIK 71

OIOUBL	PEPPOL	EU Standard Element	PEPPOL rule
../PaymentMeansCode	../PaymentMeansCode	Payment means type code	Mandatory
../PaymentMeansCode@name	../PaymentMeansCode@name	Payment means text	
../InstructionID The number after “71#” must be mapped here	../PaymentID	Remittance information	DK rules: Mandatory Must start with “71#” Must be followed by up to 15 numbers
../PaymentID “71” is mapped here	../PaymentID	Remittance information	DK rules: Mandatory Must start with “71#” Must be followed by up to 15 numbers
../CreditorAccount/AccountID	../PayeeFinancialAccount/ID	Payment account identifier	DK rules: Mandatory

PEPPOL Example

```
<cac:PaymentMeans>
  <cbc:ID>1</cbc:ID>
  <cbc:PaymentMeansCode name="FIK">93</cbc:PaymentMeansCode>
  <!--Kortartskode og betalings Id-->
  <cbc:PaymentID>71#123456789012345</cbc:PaymentID>
```

```

<cac:PayeeFinancialAccount>
  <!--Kreditornummer-->
  <cbc:ID>12345678</cbc:ID>
</cac:PayeeFinancialAccount>
</cac:PaymentMeans>

```

FIK 73

OIOUBL	PEPPOL	EU Standard Element	PEPPOL rule
../PaymentMeansCode	../PaymentMeansCode	Payment means type code	Mandatory
../PaymentMeansCode@name	../PaymentMeansCode@name	Payment means text	
../InstructionNote If there is text after "73#" it must be mapped here	../PaymentID	Remittance information	DK rules: Mandatory Must start with "73#" Can be followed by advice text
../PaymentID "73" is mapped here	../PaymentID	Remittance information	DK rules: Mandatory Must start with "73#" Can be followed by advice text
../CreditorAccount/AccountID	../PayeeFinancialAccount/ID	Payment account identifier	DK rules: Mandatory

PEPPOL Example

```

<cac:PaymentMeans>
  <cbc:ID>1</cbc:ID>
  <cbc:PaymentMeansCode name="FIK">93</cbc:PaymentMeansCode>
  <!--Kortartskode og eventuel adviserings tekst-->
  <cbc:PaymentID>73#Lang adviserings</cbc:PaymentID>
  <cac:PayeeFinancialAccount>
    <!--Kreditornummer-->
    <cbc:ID>12345678</cbc:ID>
  </cac:PayeeFinancialAccount>
</cac:PaymentMeans>

```

FIK 75

OIOUBL	PEPPOL	EU Standard Element	PEPPOL rule
../PaymentMeansCode	../PaymentMeansCode	Payment means type code	Mandatory
../PaymentMeansCode@name	../PaymentMeansCode@name	Payment means text	
../InstructionID If there is text after "75#" it must be mapped here	../PaymentID	Remittance information	DK rules: Mandatory Must start with "75#" Must be followed by up to 16 numbers
../PaymentID "75" is mapped here	../PaymentID	Remittance information	DK rules: Mandatory Must start with "75#" Must be followed by up to 16 numbers
../CreditorAccount/AccountID	../PayeeFinancialAccount/ID	Payment account identifier	DK rules: Mandatory

PEPPOL Example

```

<cac:PaymentMeans>
  <cbc:ID>1</cbc:ID>
  <cbc:PaymentMeansCode name="FIK">93</cbc:PaymentMeansCode>
  <!--Kortartskode og betalings Id-->
  <cbc:PaymentID>71#1234567890123456</cbc:PaymentID>
  <cac:PayeeFinancialAccount>
    <!--Kreditornummer-->
    <cbc:ID>12345678</cbc:ID>
  </cac:PayeeFinancialAccount>
</cac:PaymentMeans>

```

Payment card

It has not been possible to describe the payment cards as a class in the OIOUBL prior to the planned schematron update 2018-09-15. However PaymentMeansCode "48" for "Bank Card" has always been in the code list, and can be used for the various payment cards.

Payment cards are allowed and indicated as follows by PEPPOL documents:

```
<cac:PaymentMeans>
  <cbc:ID>1</cbc:ID>
  <!--PaymentMeansTypeCode and PaymentMeansText -->
  <cbc:PaymentMeansCode name="Bank card">48</cbc:PaymentMeansCode>
  <cbc:PaymentDueDate>2017-05-25</cbc:PaymentDueDate>
  <!--RemittanceInformation-->
  <cbc:PaymentID>1234564131</cbc:PaymentID>
  <!--PaymentCard-->
  <cac:CardAccount>
    <cbc:PrimaryAccountNumberID>**** * 1234</cbc:PrimaryAccountNumberID>
    <cbc:NetworkID>N/A</cbc:NetworkID>
    <cbc:HolderName>Hans Hansen</cbc:HolderName>
  </cac:CardAccount>
</cac:PaymentMeans>
```

Also, codes 54 (Credit Card) and 55 (Debit card) are mentioned in PEPPOL BIS Billing Document and can be handled in the same manner as, or mapped to, the code 48 in OIOUBL.

NemKonto

PaymentMeansCode 97 is used by Danish suppliers to indicate that the method of payment is "NemKonto".

```
<cac:PaymentMeans>
  <!--PaymentMeansTypeCode and PaymentMeansText -->
  <cbc:PaymentMeansCode name="Clearing between partners">97</cbc:PaymentMeansCode>
</cac:PaymentMeans>
```

Standing agreement

In the European standard PaymentMeansCode 57 is used to indicate that the payment is made based on a standing agreement. The code is not allowed in OIOUBL.

```
<cac:PaymentMeans>
  <!--PaymentMeansTypeCode and PaymentMeansText -->
  <cbc:PaymentMeansCode name="Standing agreement">57</cbc:PaymentMeansCode>
</cac:PaymentMeans>
```

Allowances and charges in the invoice line

The specification of allowances and charges in the European standard/PEPPOL and OIOUBL are similar and in both cases allowances and charges applied on the line are said to be informative, but they are calculated differently.

Allowance and charges in the invoice line of OIOUBL

In OIOUBL all allowances and charges on the line must be included in the price. The Line total can thus be calculated as: quantity * (Price/base quantity).

```
<cac:InvoiceLine>
  <cbc:ID>1</cbc:ID>
  <cbc:InvoicedQuantity unitCode="EA">2.00</cbc:InvoicedQuantity>
```



```
<cbc:LineExtensionAmount currencyID="DKK">5000.00</cbc:LineExtensionAmount>
<cac:AllowanceCharge>
  <cbc:ChargeIndicator>false</cbc:ChargeIndicator>
  <cbc:AllowanceChargeReason>Agreed discount</cbc:AllowanceChargeReason>
  <cbc:Amount currencyID="DKK">200.00</cbc:Amount>
  <cac:TaxCategory/>
</cac:AllowanceCharge>
<cac:AllowanceCharge>
  <cbc:ChargeIndicator>true</cbc:ChargeIndicator>
  <cbc:AllowanceChargeReason>Adm fee</cbc:AllowanceChargeReason>
  <cbc:Amount currencyID="DKK">100.00</cbc:Amount>
  <cac:TaxCategory/>
</cac:AllowanceCharge>
<cac:TaxTotal/>
<cac:Item/>
<cac:Price>
  <cbc:PriceAmount currencyID="DKK">2500.00</cbc:PriceAmount>
  <cbc:BaseQuantity unitCode="EA">1</cbc:BaseQuantity>
  <cbc:OrderableUnitFactorRate>1</cbc:OrderableUnitFactorRate>
</cac:Price>
</cac:InvoiceLine>
```

Allowance and charges in the invoice line of PEPPOL

In the European standard/PEPPOL, allowance and charges are included when calculating the line.

The Line total can thus be calculated as: quantity * (price/base quantity) + line charge amount — line allowance amount.

```
<cac:InvoiceLine>
  <cbc:ID>1</cbc:ID>
  <cbc:InvoicedQuantity unitCode="EA">2.00</cbc:InvoicedQuantity>
  <cbc:LineExtensionAmount currencyID="DKK">4900.00</cbc:LineExtensionAmount>
  <cac:AllowanceCharge>
    <cbc:ChargeIndicator>false</cbc:ChargeIndicator>
    <cbc:AllowanceChargeReason>Agreed discount</cbc:AllowanceChargeReason>
    <cbc:Amount currencyID="DKK">200.00</cbc:Amount>
  </cac:AllowanceCharge>
  <cac:AllowanceCharge>
    <cbc:ChargeIndicator>true</cbc:ChargeIndicator>
    <cbc:AllowanceChargeReason>Adm fee</cbc:AllowanceChargeReason>
    <cbc:Amount currencyID="DKK">100.00</cbc:Amount>
  </cac:AllowanceCharge>
  <cac:TaxTotal/>
  <cac:Item/>
  <cac:Price>
    <cbc:PriceAmount currencyID="DKK">2500.00</cbc:PriceAmount>
    <cbc:BaseQuantity unitCode="EA">1</cbc:BaseQuantity>
  </cac:Price>
</cac:InvoiceLine>
```

Please note that the AllowanceCharge element does not exist at line level in the OIOUBL credit note (UBL 2.0). In the mapping of the PEPPOL BIS Billing to the OIOUBL credit note any allowance or charges on a credit note line will be mapped to a textual information on the credit note line note element.

Allowance in relation to PEPPOL price

In the European Standard/PEPPOL, it is possible to specify the gross price and an Item price discount in the AllowanceCharge class in relation to the price. In that case, the discount is deducted from the price (PriceAmount) before the line total is calculated. This is done similarly in the OIOUBL.

```
<cac:InvoiceLine>
  <cbc:ID>1</cbc:ID>
  <cbc:InvoicedQuantity unitCode="EA">2.00</cbc:InvoicedQuantity>
  <cbc:LineExtensionAmount currencyID="DKK">4500.00</cbc:LineExtensionAmount>
  <cac:TaxTotal/>
  <cac:Item/>
  <cac:Price>
    <cbc:PriceAmount currencyID="DKK">2250.00</cbc:PriceAmount>
    <cbc:BaseQuantity unitCode="EA">1</cbc:BaseQuantity>
    <cac:AllowanceCharge>
      <cbc:ChargeIndicator>false</cbc:ChargeIndicator>
      <cbc:AllowanceChargeReason>Agreed discount</cbc:AllowanceChargeReason>
      <cbc:MultiplierFactorNumeric>10</cbc:MultiplierFactorNumeric>
      <cbc:Amount currencyID="DKK">250.00</cbc:Amount>
      <cbc:BaseAmount currencyID="DKK">2500.00</cbc:BaseAmount>
    </cac:AllowanceCharge>
  </cac:Price>
</cac:InvoiceLine>
```

Please note that if BaseAmount is specified, MultiplierFactorNumeric is also required.

References

The European standard specifies a “Invoiced object identifier” at document level and a corresponding “Invoice line object identifier” at line level. The purpose of this is to enable the supplier to identify the object of the invoice, such as a subscription number, meter point, etc.

If the object of the invoice it is not clear to the recipient, a reference to a code in the UNTDID 1153 code list may be provided.

There are no dedicated elements for these objects in UBL, so when the objects should be specified in PEPPOL (UBL 2.1), the AdditionalDocumentReference/ID is used at document level and DocumentsReference/ID at line level. To identify that they are the “mapped” from the European standard object identifier, the DocumentTypeCode is set to “130”.

The object identifier of the European standard is specified as in the example below

```
<cac:AdditionalDocumentReference>
  <cbc:ID schemeID="AMH">Case-123456</cbc:ID>
  <cbc:DocumentTypeCode>130</cbc:DocumentTypeCode>
</cac:AdditionalDocumentReference>
```

Some of the objects known from the OIOUBL can be reported using the following codes in the scheme ID:

AMH – Case number (Sagsnummer)

AEP – Project number (Projektnummer)

AKZ – Policy number (Policenummer)

AEV – Metering point (Aflæsningssted)

ARR – Social security number Personnummer (Personnummer)

AWV – Phone number (Telefonnummer)

BW – Batch/lot/package number (Batch/Lot nummer)

UAR – Serial number (Serienummer)

Person reference

In OIOUBL it is possible to declare if an invoiced object is transferred to a private person (ydelsesmodtager). For example, when a public authority is charged for various aids such as hearing aids, wigs etc. where the recipient must be identified with a Social security number.

PEPPOL allows a person to be specified as the invoiced object, as described in the example above. The social security number is written in the AdditionalDocumentReference/ID and schemeID is set to "ARR" (Social Security number) and the DocumentTypeCode must be "130".

```
<cac:AdditionalDocumentReference>  
  <cbc:ID schemeID="ARR">2211801232</cbc:ID>  
  <cbc:DocumentTypeCode>130</cbc:DocumentTypeCode>  
</cac:AdditionalDocumentReference>
```

UTS

It is possible to refer to an OIOUBL UTS (Utility specification) from a PEPPOL BIS Billing invoice. From the invoice, the UTS document Id is referred in AdditionalDocumentReference/ID using DocumentDescription = "UTS".

```
<cac:AdditionalDocumentReference>  
  <cbc:ID>12345678</cbc:ID>  
  <cbc:DocumentDescription>UTS</cbc:DocumentDescription>  
</cac:AdditionalDocumentReference>
```

The corresponding reference from the UTS to the invoice is the same whether it is an OIOUBL invoice or a PEPPOL invoice.

Note that DocumentDescription is not found in OIOUBL (UBL 2.0). Instead, the information can be specified in the DocumentType.

Code lists

It should be noted that some of the code lists used in the European Standard/PEPPOL are different from the code lists used in OIOUBL. In previous parts, the types of invoices, categories of VAT (VAT category codes), payment methods (payment means codes) are already described, but also the following should be noted:

Allocation/ Charge reason codes.

As opposed to OIOUBL all the reasons for the allowances and charges (Allowance ChargeReasonCode) must be chosen from a code list UN/CEFACT 5189, D.16B (allowance), or UN/CEFACT 7161, D.16B (charge).

Since there are no restrictions in the OIOUBL, the codes can be mapped directly to the AllowanceCharge/AllowanceChargeReasonCode element.

VAT exemption reason code

The code list will be released by the CEF.

Unit of measures

It should be noted that PEPPOL (based on UBL 2.1) refers to a later version a UN/ECE Recommendation 20 UOM code list than OIOUBL (based on UBL 2.0), so differences in allowed codes may occur.

Furthermore, the European Standard/PEPPOL has decided to use the method described in UN/ECE Rec.20, Intro 2.a for the use of package codes found in UN/ECE Rec.21, marked with X. This means that many frequently used codes (known from OIOUBL) must be prefixed with "X", such as "XBO" (Bottle), "XCS" (case), "XPK" (pack), "XPF" (pallet), etc.

EndpointID.

In PEPPOL BIS Billing both the supplier and the buyer's EndpointID (electronic address) is made obligatory and must therefore be specified.

Theodelist for "EAS" (Electronic address Scheme) is published by CEF and it should be noted that it contains codes from earlier PEPPOL versions and codes from the ICD list.

Party identification

Both PartyIdentification/ID and PartyLegalEntity/CompanyID must be qualified using codes from the ISO/IEC 6523 code list.

For example, "0184" is used to identify the Danish CVR-number. Danish CVR-numbers must be prefixed with the country code "DK".

```
<cac:PartyIdentification>  
  <cbc:ID schemeID="0184">DK12345678</cbc:ID>  
</cac:PartyIdentification>
```