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kSIST-TS FprCEN/TS 16931-3-4:2026

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Elektronsko izdajanje računov - 3-4. del: Sintaksa povezav za UN/EDIFACT INVOIC D16B

Electronic invoicing - Part 3-4: Syntax binding for UN/EDIFACT INVOIC D16B

Elektronische Rechnungsstellung - Teil 3-4: Umsetzung in die Syntax UN/EDIFACT INVOIC D16B

Facturation électronique - Partie 3-4 : Correspondance syntaxique pour les factures - Schéma D16B UN/EDIFACT

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Electronic invoicing - Part 3-4: Syntax binding for UN/EDIFACT INVOIC D16B

Facturation électronique - Partie 3-4 : Correspondance syntaxique pour les factures - Schéma D16B UN/EDIFACT

Elektronische Rechnungsstellung - Teil 3-4: Umsetzung in die Syntax UN/EDIFACT INVOIC D16B

This draft Technical Specification is submitted to CEN members for Vote. It has been drawn up by the Technical Committee CEN/TC 434.

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Recipients of this draft are invited to submit, with their comments, notification of any relevant patent rights of which they are aware and to provide supporting documentation.

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EUROPEAN COMMITTEE FOR STANDARDIZATION
COMITÉ EUROPÉEN DE NORMALISATION
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European foreword

This document (FprCEN/TS 16931-3-4:2026) has been prepared by Technical Committee CEN/TC 434 “Electronic invoicing”, the secretariat of which is held by NEN.

This document is currently submitted to the Vote on TS.

This document has been prepared under a mandate given to CEN by the European Commission and the European Free Trade Association, and supports essential requirements of EU Directive 2014/55/EU and Council Directive 2006/112/EC.

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

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

— CEN/TS 16931-2 Electronic invoicing - Part 2: List of syntaxes that comply with EN 16931-1

— CEN/TS 16931-3-1 Electronic invoicing - Part 3 - 1: Methodology for syntax bindings of the core elements of an electronic invoice

— CEN/TS 16931-3-2 Electronic invoicing - Part 3 - 2: Syntax binding for ISO/IEC 19845 (UBL) invoice and credit note

— CEN/TS 16931-3-3 Electronic invoicing - Part 3 - 3: Syntax binding for UN/CEFACT XML Cross Industry Invoice

— CEN/TS 16931-3-4 Electronic invoicing - Part 3 - 4: Syntax binding for UN/EDIFACT INVOIC

— CEN/TR 16931-4 Electronic invoicing - Part 4: Guidelines on interoperability of electronic invoices at the transmission level

— CEN/TS 16931-5 Electronic invoicing - Part 5: Guidelines on the use of sector or country extensions in conjunction with EN 16931-1, including a methodology to be applied in the real environment

— CEN/TR 16931-6 Electronic invoicing - Part 6: Result of the test of the European standard with respect to its practical application for an end user - Testing methodology

— CEN/TR 16931 7, Electronic invoicing - Part 7: Methodology for the development and use of EN 16931-1 compliant structured Core Invoice Usage Specifications

— CEN/TR 16931 8, Electronic invoicing - Part 8: Semantic data model of the elements of an e-receipt or a simplified electronic invoice

— CEN/TR 16931 9, Electronic invoicing - Part 9: VAT reporting and gap analysis with current e-invoicing standardization deliverables

— CEN/TR 16931 10, Electronic invoicing – Part 10: Additional requirements to extend to B2B

Any feedback and questions on this document should be directed to the users’ national standards body. A complete listing of these bodies can be found on the CEN website.

Introduction

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

As a means to achieve this goal, Directive 2014/55/EU [5] on electronic invoicing in public procurement aims at facilitating the use of electronic invoices by economic operators when supplying goods, works and services to the public administration (B2G), as well as the support for trading between economic operators themselves (B2B). In particular, it sets out the legal framework for the establishment and adoption of a European standard (EN) for the semantic data model of the core elements of an electronic invoice (EN 16931-1).

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

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

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

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

1 Scope

This document specifies the mapping between the semantic model of an electronic invoice, included in EN 16931-1 and the ISO/IEC 9735 (UN/EDIFACT) syntax. For each element in the semantic model (including sub-elements or supplementary components such as Identification scheme identifiers) it is defined which element in the syntax is to be used to contain its information contents.

2 Normative references

There are no normative references in this document.

3 Terms and definitions

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

3.1
electronic invoice
invoice that has been issued, transmitted and received in a structured electronic format which allows for its automatic and electronic processing

[SOURCE: Directive 2014/55/EU [5]]

3.2
semantic data model
structured set of logically interrelated information elements

3.3
information element
smallest unit of data that is used to represent an item of information within an Electronic Invoice

Note 1 to entry: The EN identifies these elements using Business Terms (BTs). In EN 16931-1:2026, 6.3 is a table of information elements contained in the Core Invoice Model.

3.4
Structured Information Element
information element that can be processed automatically

3.5
syntax
machine-readable format used to represent the information elements contained in an Electronic Invoice instance

3.6
business term
label assigned to a given information element which is used as a primary reference

3.7
Business Terms Group
group of related Business Terms

Note 1 to entry: BTs can be aggregated within Business Terms Groups (BGs). For example, the BG Seller contains all the information elements needed to describe the entity that is selling the good or service. BG Seller also contains its own BGs such as address and contact i.e. BG Seller acts as a parent Group to child Groups for addresses and contact details that are related to the Seller.

3.8
core invoice model
semantic data model of the core elements of an electronic invoice

Note 1 to entry: The model contains the Core Elements of an Electronic Invoice – see EN 16931-1 Clause 4 for a more detailed explanation. The Core Invoice Model is composed of mandatory information elements that every invoice shall contain along with conditional elements that can be used when required.

3.9
core elements of an electronic invoice
set of essential information elements that an electronic invoice may contain in order to enable cross-border interoperability, including the necessary information to ensure legal compliance

3.10
Extended Information Element
information element within the Scope for Extensions but outside the Core Invoice Model

Note 1 to entry: Extended Information Elements are sometimes informally referred to as extensions in other documents.

3.11
Core Invoice Usage Specification (CIUS)
specification that provides detailed guidance, explanations, and examples, as well as rules (business rules) related to the actual implementation and use of structured information elements present in the Core Invoice Model in a specific trading situation

3.12
Core Invoice Instance Document
instance of an Electronic Invoice that is conformant with the Core Invoice Model

3.13
Extension Specification
specification describing the use of Extended Information Elements to the Core Invoice Model that may reuse Extension Components

Note 1 to entry: An Extension Specification is intended to be published in the eInvoice Registry. It is typically written by a Representative/Representatives of a Sectoral Organisation for its members to describe an Invoice that includes the Core Semantic Model elements, Extension Components, and other elements needed for business.

Note 2 to entry: The resulting invoice model contains information elements that do not form a strict subset of the Core Invoice Model. An Extension Specification can also provide additional explanations and examples.

3.14
identifier
character string used to establish the identity of, and distinguish uniquely, one instance of an object within an identification scheme from all other objects within the same scheme

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

3.15
identification scheme
collection of identifiers applicable for a given type of object governed under a common set of rules

3.16
Compliant
meets all the legal requirements and follows all the legal rules of any Directive associated with the standard, particularly the VAT Directive

3.17
Core Conformant
respects all the normative rules of the Core Invoice Model

Note 1 to entry: A Core Conformant instance is not expected to throw any error when using CEN/TC434/WG3 validation artefacts for the Core Invoice Model.

4 Syntax binding to UN/EDIFACT

4.1 Introduction

UN/EDIFACT (ISO 9735) is a syntax for electronic data interchange for administration, commerce and transport. UN/EDIFACT constructs are character strings in which the content of data elements is separated by tags and delimiters. UN/EDIFACT has a hierarchical structure where the top level is referred to as an interchange, and lower levels contain multiple messages which consist of segments, which in turn consist of composites. The final iteration is an element which is derived from the United Nations Trade Data Element Directory (UNTDED); these are normalized throughout the UN/EDIFACT standard[2].

The United Nations Economic Commission for Europe (UNECE), since the 1980s supported a number projects to enable trade based on electronic messaging – UN/CEFACT and specific Recommendations.

In UN/CEFACT, standard messages using the UN/EDIFACT syntax (ISO 9735) were developed by various working groups across the globe to facilitate administration, commerce and transport. These messages mimicked standard paper documents used in everyday business transactions and were called United Nations Standard Message types (UNSMs). Today these UNSMs are the most widely used e-messages across the globe. UNSMs are built using the United Nations Trade Data Elements Directory (UNTDED) with reusable elements, code sets, standard composites and segments which can be configured to meet the function of a particular message such as an Invoice.

In the IT UNECE Trade Facilitation process, formal guidance is provided by publishing Recommendations. These Recommendations cover a wide variety of topics but some are specific to electronic messaging.

For more information, please refer to http://www.unece.org/cefact/EDIFACT/welcome.html

[2] See http://www.unece.org/fileadmin/DAM/trade/untdid/texts/d423.htm

4.2 Data types

XML based syntaxes have explicit semantic meanings included in the naming of the element (e.g. DueDate) and associate a specific data type to it (e.g. xs:DateTime). UN/EDIFACT does it the other way around. Having a set of clearly defined data types (e.g DTM for any kind of date or time information) the semantic meaning is added through a qualifier. The information is then given in so called data elements. This allows implementers to easily implement type checks and then map the information to the corresponding semantic context: First it is checked, if in this case the given date string forms a valid date and secondly the date gets a context for instance to be the actual delivery date. Data elements can be logically grouped into so called composites. This allows to create a logic bracket for instance to define the type of date or time information.

To allow efficient automatic processing the semantic meaning is added by using standardized code lists. The following example illustrates this with the invoice issue date.

DTM+137:20161213:102’

Table 1 — The DTM segment for the invoice issue date

Type	Name	Description	Example	Meaning
Segment	DTM	To specify date, and/or time, or period.	DTM	
Composite	C507	DATE/TIME/PERIOD		
Data element	2005	Date or time or period function code qualifier	137	Issue date/time
Data element	2380	Date or time or period text	20161013	13th October 2026
Data element	2379	Date or time or period format code	102	Format = CCYYMMDD

The combination of a qualifier for the date or time type (DTM) together with the corresponding data elements is called a segment. Segments can be grouped in order to form a semantic container for instance to define a party (e.g. buyer).

A group or segment can be mandatory (M) or conditional (C) and can be specified to repeat (cardinality). Like a text document a UN/EDIFACT message is structured into header, details and summary section.

In order to allow a computer to recognize the difference between an XML instance and another text file XML defines so called processing instructions. In addition, the XML based standards being relevant for the EN 16931 add groups of elements that define the type of message and the context where it is used in. In order to be processed an XML file needs to be well-formed.

In order to have a consistent UN/EDIFACT file the same concept is applied to the UN/EDIFACT instance. So called service segments form the outer brackets of the information being present in a UN/EDIFACT instance. They define the used version, character sets and ensure the consistency of the message itself.

The following table shows the basic segment structure of a UN/EDIFACT invoice message. Only those segments, that are relevant for the mapping of the EN 16931-1 are shown.

Table 2 — UN/EDIFACT Standard Message INVOIC Structure according to D.24A

Level	Name	Status	MaxOcc	Content
0	UNA	A	1	Service string advice
0	UNB	M	1	Interchange header
1	UNH	M	1	Message header
1	BGM	M	1	Beginning of message
1	DTM	R	1	Message date
1	DTM	O	1	Value added tax point date
1	DTM	O	1	Value added tax point date code
1	DTM	O	1	Actual delivery date
1	DTM	O	1	Invoicing period start date
1	DTM	O	1	Invoicing period end date
1	ALI	O	1	VAT breakdown goods/services code
1	FTX	O	1	Seller additional legal information The maximum number of FTX segments in header of an INVOIC shall not exceed 99.
1	FTX	O	99	Payment terms text The maximum number of FTX segments in header of an INVOIC shall not exceed 99.
1	FTX	O	99	INVOICE NOTE The maximum number of FTX segments in header of an INVOIC shall not exceed 99.
1	FTX	R	1	PROCESS CONTROL The maximum number of FTX segments in header of an INVOIC shall not exceed 99.
1	FTX	O	1	Payment means text The maximum number of FTX segments in header of an INVOIC shall not exceed 99.
1	FTX	C	99	VAT exemption reason The maximum number of FTX segments in header of an INVOIC shall not exceed 99.
1	SG1	O	1	SG 1 - Project reference The maximum number of SG1/RFF segments in header of an INVOIC shall not exceed 99999.
1	RFF	M	1	Project reference
1	SG1	O	1	SG 1 - Contract reference The maximum number of SG1/RFF segments in header of an INVOIC shall not exceed 99999.
1	RFF	M	1	Contract reference
1	SG1	O	1	SG 1 - Purchase order reference The maximum number of SG1/RFF segments in header of an INVOIC shall not exceed 99999.
1	RFF	M	1	Purchase order reference
1	SG1	O	1	SG 1 - Sales order reference The maximum number of SG1/RFF segments in header of an INVOIC shall not exceed 99999.
1	RFF	M	1	Sales order reference

Level	Name	Status	MaxOcc	Content
1	SG1	O	1	SG 1 - Receiving advice reference The maximum number of SG1/RFF segments in header of an INVOIC shall not exceed 99999.
1	RFF	M	1	Receiving advice reference
1	SG1	O	1	SG 1 - Despatch advice reference The maximum number of SG1/RFF segments in header of an INVOIC shall not exceed 99999.
1	RFF	M	1	Despatch advice reference
1	SG1	O	1	SG 1 - Delivery note reference The maximum number of SG1/RFF segments in header of an INVOIC shall not exceed 99999.
1	RFF	M	1	Delivery note reference
1	SG1	O	1	SG 1 - Tender or lot reference The maximum number of SG1/RFF segments in header of an INVOIC shall not exceed 99999.
1	RFF	M	1	Tender or lot reference
1	SG1	O	1	SG 1 - Invoiced object identifier The maximum number of SG1/RFF segments in header of an INVOIC shall not exceed 99999.
1	RFF	M	1	Trigger segment
2	GIR	O	1	Invoiced object identifier
1	SG1	O	1	SG 1 - Remittance information The maximum number of SG1/RFF segments in header of an INVOIC shall not exceed 99999.
1	RFF	M	1	Remittance information
1	SG1	O	99999	SG 1 - PRECEDING INVOICE REFERENCE The maximum number of SG1/RFF segments in header of an INVOIC shall not exceed 99999.
1	RFF	M	1	PRECEDING INVOICE REFERENCE
2	DTM	O	1	Preceding invoice issue date
2	FTX	O	1	Preceding invoice type
1	SG1	O	1	SG 1 - Mandate reference identifier
1	RFF	M	1	Mandate reference identifier
1	SG1	O	1	SG 1 - Bank assigned creditor identifier
1	RFF	M	1	Bank assigned creditor identifier
1	SG2	R	1	SG 2 - Seller The maximum number of SG2/NAD segments in header of an INVOIC shall not exceed 99.
1	NAD	M	1	Seller
2	FII	O	1	Seller's financial institution
2	SG3	O	1	SG 3 - Seller legal registration identifier
2	RFF	M	1	Reference
2	SG3	O	1	SG 3 - Seller VAT identifier
2	RFF	M	1	Sellers's reference number(s)

Level	Name	Status	MaxOcc	Content
2	SG3	O	1	SG 3 - Seller tax registration identifier
2	RFF	M	1	Sellers's reference number(s)
2	SG5	O	1	SG 5 - SELLER CONTACT
2	CTA	M	1	Contact information
3	COM	O	1	Communication contact
3	COM	O	1	Communication contact
1	SG2	O	99	SG 2 - Seller identifier The maximum number of SG2/NAD segments in header of an INVOIC shall not exceed 99.
1	NAD	M	1	Seller identifier
1	SG2	O	1	SG 2 - Seller electronic address The maximum number of SG2/NAD segments in header of an INVOIC shall not exceed 99.
1	NAD	M	1	Seller electronic address
1	SG2	R	1	SG 2 - Buyer The maximum number of SG2/NAD segments in header of an INVOIC shall not exceed 99.
1	NAD	M	1	Buyer
2	FII	O	1	Debited account identifier
2	SG3	O	1	SG 3 - Buyer reference
2	RFF	M	1	Buyer reference
2	SG3	O	1	SG 3 - Buyer accounting reference
2	RFF	M	1	Buyer accounting reference
2	SG3	O	1	SG 3 - Buyer legal registration identifier
2	RFF	M	1	Buyer legal registration identifier
2	SG3	O	1	SG 3 - Buyer VAT identifier
2	RFF	M	1	Buyer VAT identifier
2	SG5	O	1	SG 5 - Buyer's purchase contact
2	CTA	M	1	Buyer's purchase contact
3	COM	O	1	Buyer contact telephone number
3	COM	O	1	Buyer contact email address
1	SG2	O	1	SG 2 - Buyer electronic address The maximum number of SG2/NAD segments in header of an INVOIC shall not exceed 99.
1	NAD	M	1	Buyer electronic address
1	SG2	O	1	SG 2 - Payee The maximum number of SG2/NAD segments in header of an INVOIC shall not exceed 99.
1	NAD	M	1	Payee
2	SG3	O	1	SG3 - Payee legal registration identifier
2	RFF	M	1	Payee's reference number(s)

Level	Name	Status	MaxOcc	Content
1	SG2	O	1	SG 2 - SELLER TAX REPRESENTATIVE PARTY The maximum number of SG2/NAD segments in header of an INVOIC shall not exceed 99.
1	NAD	M	1	Tax representative
2	SG3	R	1	SG 3 - VAT registration number
2	RFF	M	1	VAT registration number
1	SG2	O	1	SG 2 - DELIVERY INFORMATION The maximum number of SG2/NAD segments in header of an INVOIC shall not exceed 99.
1	NAD	M	1	Ship-to
1	SG7	R	1	SG 7 - Invoice currency code
1	CUX	M	1	Currencies
1	SG7	O	1	SG 7 - VAT accounting currency
1	CUX	M	1	VAT accounting currency code
1	SG8	O	10	SG 8 - Payment terms The maximum number of SG8/PYT segments in header of an INVOIC shall not exceed 10.
1	PYT	M	1	Payment terms
2	DTM	O	1	Payment due date
2	PAI	O	1	Payment means type code
2	FII	O	1	PAYMENT CARD INFORMATION
1	SG8	O	10	SG 8 - Early Payment Discount The maximum number of SG8/PYT segments in header of an INVOIC shall not exceed 10.
1	PYT	M	1	Early Payment Discount
2	DTM	O	1	Discount end date
2	PCD	O	1	Discount percentage
2	MOA	O	1	Discount amount
1	SG8	O	10	SG 8 - Penalty terms The maximum number of SG8/PYT segments in header of an INVOIC shall not exceed 10.
1	PYT	M	1	Penalty terms
2	DTM	O	1	Late payment penalty start date
2	PCD	O	1	Penalty yearly interest percentage
2	MOA	O	1	Penalty amount
1	SG16	O	10	SG 16 - Document level allowances The maximum number of SG16/ALC segments in header of an INVOIC shall not exceed 10.
1	ALC	M	1	Document level allowances
2	FTX	O	1	Document level allowance VAT exemption reason and specification
2	SG19	O	1	SG 19 - Allowance - percentage
2	PCD	M	1	Allowance - percentage
2	SG20	D	1	SG 20 - Allowance - base amount

Level	Name	Status	MaxOcc	Content
2	MOA	M	1	Allowance - base amount
2	SG20	R	1	SG 20 - Allowance - monetary amount
2	MOA	M	1	SG 20 - Allowance - monetary amount
2	SG22	R	1	SG 22 - Allowance - applicable tax rate and amount
2	TAX	M	1	Allowance - applicable tax rate and amount
1	SG16	O	10	SG 16 - Document level charges The maximum number of SG16/ALC segments in header of an INVOIC shall not exceed 10.
1	ALC	M	1	Document level charges
2	FTX	O	1	Document level charge VAT exemption reason and specification
2	SG19	O	1	SG 19 - Charge - percentage
2	PCD	M	1	Charge - percentage
2	SG20	O	1	SG 20 - Charge - base amount
2	MOA	M	1	Charge - base amount
2	SG20	R	1	SG 20 - Charge - monetary amount
2	MOA	M	1	Charge - monetary amount
2	SG22	R	1	SG 22 - Charge - applicable tax rate and amount
2	TAX	M	1	Charge - applicable tax rate and amount
1	SG26	O	99	SG 26 - Additional supporting documents
1	EFI	M	1	Additional supporting document
2	COM	O	1	External document location
2	RFF	O	1	Supporting document reference
1	SG27	R	9999999	SG 27 - INVOICE LINE The maximum number of SG27/LIN segments in an INVOIC shall not exceed 9999999.
1	LIN	M	1	Line item
2	PIA	O	1	Additional product id The maximum number of PIA segments in a LIN group shall not exceed 25. The sequence of the individual IDs in C212 is free. The first C212 must however be filled. The remaining C212 are optional.
2	PIA	O	1	Additional product id The sequence of the individual IDs in C212 is free. The first C212 must however be filled. The remaining C212 are optional. The maximum number of PIA segments in a LIN group shall not exceed 25.
2	PIA	O	1	Additional product id The sequence of the individual IDs in C212 is free. The first C212 must however be filled. The remaining C212 are optional. The maximum number of PIA segments in a LIN group shall not exceed 25.
2	IMD	R	1	Item description
2	MEA	O	5	ITEM ATTRIBUTES
2	QTY	R	1	Quantity