SLOVENSKI STANDARD
oSIST prEN 16931-1:2025

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Elektronsko izdajanje računov - 1. del: Semantični podatkovni model osrednjih elementov za elektronski račun

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

Elektronische Rechnungsstellung - Teil 1: Semantisches Datenmodell der Kernelemente einer elektronischen Rechnung

Facturation électronique - Partie 1 : Modèle sémantique de données des éléments essentiels d'une facture électronique

Ta slovenski standard je istoveten z: **prEN 16931-1**

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35.240.20	Uporabniške rešitve IT pri pisarniškem delu	IT applications in office work
35.240.63	Uporabniške rešitve IT v trgovini	IT applications in trade

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EUROPEAN STANDARD

NORME EUROPÉENNE

EUROPÄISCHE NORM

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English Version

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

If this draft becomes a European Standard, CEN members are bound to comply with the CEN/CENELEC Internal Regulations which stipulate the conditions for giving this European Standard the status of a national standard without any alteration.

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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
EUROPÄISCHES KOMITEE FÜR NORMUNG

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European foreword

This document (prEN 16931-1:2025) 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 CEN Enquiry.

This document has been prepared under a standardization request addressed to CEN by the European Commission. The Standing Committee of the EFTA States subsequently approves these requests for its Member States.

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 16931-3-2Electronic invoicing - Part 3-2: Syntax binding for ISO/IEC 19845 (UBL 2.1) invoice and credit note

— CEN/TS 16931-3-3 Electronic invoicing - Part 3-3: Syntax binding for UN/CEFACT XML Cross Industry Invoice D16B

— CEN/TS 16931-3-4 Electronic invoicing - Part 3-4: Syntax binding for UN/EDIFACT INVOIC D16B

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

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

— CEN/TR 16931-6 Electronic invoicing - Part 6: Result of the test of EN 16931-1 with respect to its practical application for an end user - Testing methodology

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

— CEN/TS 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

— FprCEN/TR 16931-10 Electronic invoicing – Part 10: Additional requirements to extend to B2B

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 Electronic Invoices will generate savings of around EUR 240 billion over a six-year period”[1] . Based on this recognition “The Commission wanted to see e-invoicing become the predominant method of invoicing by 2020 in Europe.”

To achieve this goal, Directive 2014/55/EU [1] on electronic invoicing in public procurement aims at facilitating the use of Electronic Invoices by economic operators when supplying goods, works and services to the public administration. The Directive sets out the legal framework for the establishment and use of a European Standard (EN) for the Semantic data model of the Core Elements of an Electronic Invoice.

The Semantic data model of the Core Elements of an Electronic Invoice – the Core Invoice Model – as described in this document is based on the proposition that a quite limited, but sufficient set of Information Elements can be defined that supports generally applicable invoice-related functionalities. These functionalities are described in Clause 5. The Core Invoice Model, as described in Clause 6, contains Information Elements that are commonly used and accepted including those that are legally required.

It is expected that in most situations, business partners would use the Core Invoice Model exclusively and the invoices they send or receive would not contain any additional structured Information Elements. However, in some sectors or situations where there are specific information requirements, the required information may be conveyed in the form of unstructured text. Unstructured text has the drawback in that it cannot be processed automatically and therefore requires human intervention. Alternatively, the specific information requirements can be implemented using Information Elements that extend the Core Invoice Model. Any such extension needs to respect the semantic descriptions in the Core Invoice Model. Only business partners that are part of such a sector or supply chain would be expected to be able to process the extensions. In these circumstances, it should be possible to define a number of required additional Information Elements whilst still utilizing the Core Invoice Model concept.

In line with Directive 2014/55/EU [1] and after the publication of the reference to this document in the Official Journal of the European Union, all contracting authorities and contracting entities in the EU will be obliged to be able to receive and process an Electronic Invoice as long as it contains all of the (applicable) Core Elements of an invoice defined in this European Standard (and provided that it is represented in any of the syntaxes identified in the related Technical Specification CEN/TS 16931-2 “List of syntaxes that comply with EN 16931-1” in accordance with the request referred to in paragraph 1 of article 3 of the Directive 2014/55/EU. The inclusion of any additional information which is not contained in the core model will be at the sender’s discretion and contained in unstructured text or based on an extension, by agreement with the contracting entity. The inclusion of any extension in an Electronic Invoice will be optional, and it will not form an integral part of the European Standard. See Clause 4 below for further detail on extensions.

In 2025, the EC also proposes to amend Council Directive. 2006/112/EC [2] (the VAT directive) in order to introduce a new method of VAT reporting for intra community trade. This method is based on electronic invoicing, conformant to this European Norm.

By ensuring semantic 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 various 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 establishes a semantic data model of the core elements of an Electronic Invoice. The semantic data model includes only the essential information elements that an Electronic Invoice needs to ensure legal (including fiscal) compliance and to enable interoperability for cross-border, cross sector and domestic trade. The semantic data model can be used by organizations in the private and the public sector for public procurement invoicing. It can also be used for invoicing between private sector enterprises. It has not been specifically designed for invoicing consumers.

This document complies at least with the following criteria:

— it is technologically neutral;

— it is compatible with relevant international standards on electronic invoicing;

— the application of this standard should comply with the requirements for the protection of personal data of Directive 95/46/EC, having due regard to the principles of privacy and data protection by-design, data minimization, purpose limitation, necessity and proportionality;

— it is consistent with the relevant provisions of Directive 2006/112/EC [2];

— it allows for the establishment of practical, user-friendly, flexible and cost-efficient electronic invoicing systems;

— it takes into account the special needs of small and medium-sized enterprises as well as of sub-central contracting authorities and contracting entities;

— it is suitable for use in commercial transactions between enterprises.

2 Normative references

The following documents are referred to in the text in such a way that some or all of their content constitutes requirements of this document. For dated references, only the edition cited applies. For undated references, the latest edition of the referenced document (including any amendments) applies.

ISO 3166-1, *Codes for the representation of names of countries and their subdivisions — Part 1: Country codes (ISO 3166-1)*

ISO 4217, *Codes for the representation of currencies*

ISO 8601, *Data elements and interchange formats — Information interchange — Representation of dates and times*

ISO 15000-5, *Electronic Business Extensible Markup Language (ebXML) — Part 5: Core Components Specification (CCS)*

ISO/IEC 6523 (all parts), *Information technology — Structure for the identification of organizations and organization parts*