
Elektronsko izdajanje računov - 14. del: Primeri za podporo izvajanju EN 16931-1

Electronic invoicing - Part 14: Examples to support the implementation of EN 16931-1

Elektronische Rechnungsstellung - Teil 14: Beispiele zur Unterstützung der Umsetzung der EN 16931-1

Facturation électronique - Partie 14 : Exemples visant à faciliter la mise en œuvre de l'EN 16931-1

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35.240.63	Uporabniške rešitve IT v trgovini	IT applications in trade

SIST EAS 16931-14:2026**en,fr,de**

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EUROPEAN AGILE SPECIFICATION

EAS 16931-14

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Elektronische Rechnungsstellung - Teil 14: Beispiele zur Unterstützung der Umsetzung der EN 16931-1

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EAS 16931-14:2026 (E)**European foreword**

This document (EAS 16931-14:2026) has been prepared by Technical Committee CEN/TC 434 “Electronic Invoicing”, the secretariat of which is held by NEN.

Attention is drawn to the possibility that some of the elements of this document may be the subject of patent rights. CEN shall not be held responsible for identifying any or all such patent rights.

This document supersedes the examples listed in [EN 16931-1:2017+A1:2019 \[1\]](#), Annex A.

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

- [EN 16931-1 \[2\]](#), Electronic invoicing - Part 1: Semantic data model of the core elements of an electronic invoice
- [CEN/TS 16931-2 \[3\]](#), Electronic invoicing - Part 2: List of syntaxes that comply with EN 16931-1
- [CEN/TS 16931-3-1 \[4\]](#), Electronic invoicing - Part 3-1: Methodology for syntax bindings of the core elements of an electronic invoice
- [CEN/TS 16931-3-2 \[5\]](#), Electronic invoicing - Part 3-2: Syntax binding for ISO/IEC 19845 (UBL 2.1) invoice and credit note
- [CEN/TS 16931-3-3 \[6\]](#), Electronic invoicing - Part 3-3: Syntax binding for UN/CEFACT XML Industry Invoice D16B
- [CEN/TS 16931-3-4 \[7\]](#), Electronic invoicing - Part 3-4: Syntax binding for UN/EDIFACT INVOIC D16B
- [CEN/TR 16931-4 \[8\]](#), Electronic invoicing - Part 4: Guidelines on interoperability of electronic invoices at the transmission level
- [CEN/TS 16931-5 \[9\]](#), 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 \[10\]](#), Electronic invoicing - Part 6: Result of the test of EN 16931-1 with respect to its practical application for an end user
- [CEN/TS 16931-7 \[11\]](#), Electronic invoicing - Part 7: Methodology for the development and use of EN 16931-1 compliant structured Core Invoice Usage Specifications
- [CEN/TS 16931-8 \[12\]](#), Electronic invoicing - Part 8: Semantic data model of the elements of an e-receipt or a simplified electronic invoice
- [CEN/TR 16931-9 \[13\]](#), Electronic invoicing - Part 9: VAT reporting and gap analysis with current eInvoicing standardization deliverables
- [CEN/TR 16931-10 \[14\]](#), Electronic invoicing - Part 10: Additional requirements to extend to B2B
- [FprCEN/TS 16931-11-2 \[15\]](#), Electronic invoicing - Part 11-2: Syntax binding of CEN/TS 16931-8 to ISO/IEC 19845 (UBL)
- [FprCEN/TS 16931-11-3 \[16\]](#), Electronic invoicing - Part 11-3: Syntax binding of CEN/TS 16931-8 to UN/CEFACT XML Industry Invoice
- [FprCEN/TR 16931-12 \[17\]](#), Electronic invoicing - Part 12: Study on the internationalization of EN 16931-1
- [CEN/TS 16931-13 \[18\]](#), Electronic invoicing - Part 13: Functional specification and guidance for the eInvoice Registry of CIUS and Extensions

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.

According to the CEN/CENELEC Internal Regulations, the national standards organisations of the following countries are bound to announce this European Agile Specification: Austria, Belgium, Bulgaria, Croatia, Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Iceland, Ireland, Italy, Latvia, Lithuania, Luxembourg, Malta, Netherlands, Norway, Poland, Portugal, Republic of North Macedonia, Romania, Serbia, Slovakia, Slovenia, Spain, Sweden, Switzerland, Türkiye and the United Kingdom.

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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 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 16931-1:2026 \[19\]](#)) for the Semantic data model of the Core Elements of an Electronic invoice.

In 2025, the EC also proposes to amend Council Directive 2006/112/EC² (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 [EN 16931-1:2026 \[19\]](#).

In order to guide implementations of electronic invoicing systems that conform to [EN 16931-1:2026 \[19\]](#), this document (EAS 16931-14) contains examples of electronic invoices for various business environments. The electronic invoices in these examples conform to [EN 16931-1:2026 \[19\]](#). These examples include syntax representations in UBL ([ISO/IEC 19845 \[20\]](#) invoice and credit note, according to [CEN/TS 16931-3-2:2020 \[21\]](#) and CII (UN/CEFACT XML Industry Invoice, according to [CEN/TS 16931-3-3:2020 \[22\]](#)).

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

² <http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:02006L0112-20150101>

1 Scope

This document contains examples that are relevant for the implementation of [EN 16931-1 \[2\]](#).

Basic scenarios described in the [EN 16931-1 \[2\]](#) are documented but not limited to those scenarios.

Specific more complex scenarios are documented as well.

Examples are documented by means of a full invoice content or a snippet of an invoice, together with a human readable visualization and representation in two syntaxes: UBL ([CEN/TS 16931-3-2:2020 \[21\]](#)) and CII ([CEN/TS 16931-3-3:2020 \[22\]](#)).

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.

EN 16931-1:2026, *Electronic invoicing - Part 1: Semantic data model of the core elements of an electronic invoice*

3 Terms and definitions

For the purposes of this document, the terms and definitions given in EN 16931-1:2026 apply.

ISO and IEC maintain terminology databases for use in standardization at the following addresses:

- ISO Online browsing platform: available at <https://www.iso.org/obp>
- IEC Electropedia: available at <https://www.electropedia.org/>

4 Calculation examples

4.1 Introduction

Calculation within an Invoice line is enforced in the validation:

- Invoice line net amount = Item net price / Item price base quantity x Invoiced quantity + $\sum$ Charge amount (same line) - $\sum$ Allowance amount (same line), rounded “half up” to two decimals;
- If the Item price base quantity is not stated in an Invoice instance then it is assumed to be 1;
- Item net price = Item gross price - Item price discount.

The issuer of the Invoice can nevertheless expect the Buyer to verify quantities and prices against other relevant information such as contracts and orders and to possibly dispute the Invoice with a business level objection.

In the examples below, the calculation of the Invoice elements are illustrated in different common scenarios.

4.2 Example 1 Different Invoiced item VAT rates

4.2.1 Description

In this example, 11 bottles of wine have been ordered. Five of the bottles are 12,00 EUR each exclusive of VAT. See [Table 1](#). The VAT is 25 %. The other 6 bottles are 15,00 EUR each exclusive of VAT but invoiced as a case. The VAT rate is 12 %. These calculations are shown in [Table 2](#). For visualization of the invoice, see [Figure 1](#) and [Figure 2](#).

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Table 1 — Invoice lines

Invoice line identifier	Item name	Invoiced quantity	Item net price	Invoiced quantity unit of measure	Invoiced item VAT category code	Invoiced item VAT rate	Invoice line net amount
1	Wine-bottles	5	12,00	Bottle	Standard rate	25	60.00
2	Wine-case of 6	1	90,00	Case	Standard rate	12	90.00

Table 2 — Calculations

BG/BT	Business Term Name	Value	Remarks / Calculation
BG-25	INVOICE LINE 1		
BT-129	Invoiced quantity:	5	EUR
BT-130	Invoiced quantity unit of measure:	Bottle	
BT-146	Item net price:	12,00	
BT-149	Item price base quantity:	1	
BT-131	Invoice line net amount:	60,00	EUR, Invoiced quantity x (Item net price/Item price base quantity)
BT-151	Invoiced item VAT category code:	Standard rate	
BT-152	Invoiced item VAT rate:	25	%
BG-25	INVOICE LINE 2		
BT-129	Invoiced quantity:	1	
BT-130	Invoiced quantity unit of measure:	Case	
BT-146	Item net price:	90,00	EUR
BT-149	Item price base quantity:	1	
BT-131	Invoice line net amount:	90,00	EUR, Invoiced quantity x (Item net price/Item price base quantity)
BT-151	Invoiced item VAT category code:	Standard rate	
BT-152	Invoiced item VAT rate:	12	
BG-23	VAT BREAKDOWN		
BT-118	VAT category code:	Standard rate	
BT-119	VAT category rate:	25	%
BT-116	VAT category taxable amount:	60,00	EUR, Sum of "Invoice line net amount" (where "VAT Category code" AND "VAT category rate" matches line

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BG/BT	Business Term Name	Value	Remarks / Calculation
			information) (see BR-S-8)
BT-117	VAT category tax amount:	15,00	EUR, "VAT category taxable amount" x ("VAT category rate" / 100), rounded to two decimals. (See BR-CO-17).
BG-23	VAT BREAKDOWN		
BT-118	VAT category code:	Standard rate	
BT-119	VAT category rate:	12	%
BT-116	VAT category taxable amount:	90,00	EUR, Sum of "Invoice line net amount" (where "VAT Category code" AND "VAT category rate" matches line information) (see BR-S-8)
BT-117	VAT category tax amount:	10,80	EUR, "VAT category taxable amount" x ("VAT category rate" / 100), rounded to two decimals. (See BR-CO-17)
BG-22	DOCUMENT TOTALS		
BT-106	Sum of Invoice line net amount:	150,00	EUR, Sum of "Invoice line net amount" (See BR-CO-10)
BT-109	Invoice total amount without VAT:	150,00	EUR, Sum of "Invoice line net amount" - Sum of allowances on document level + Sum of charges on document level (see BR-CO-13)
BT-110	Invoice total VAT amount:	25,80	EUR, Sum of "VAT category tax amount" (See BR-CO-14)
BT-112	Invoice total amount with VAT:	175,80	EUR, "Invoice total amount without VAT" + "Invoice total VAT amount" (see BR-CO-15)
BT-115	Amount due for payment:	175,80	EUR, "Invoice total VAT amount" - "Paid amount" + "Rounding amount" (see BR-CO-16)

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Document Number: 12115118

Visualisation of Invoice Document - Type 380 Commercial Invoice
 EN16931-Compliance: urn:cen.eu:en16931:2026

Number:	12115118	Date:	20260506
Buyer's Ref. No.:		Order Number:	
Invoice Currency:	EUR	Tax Currency:	
Delivery Date:		Invoicing Period:	-
Contract:		Procuring Project:	-
Despatch Advice:		Receiving Advice:	

Seller:

Name	The Sellercompany Incorporated		
Address Line 1	Main street 2, Building 4		
Country and City	SE - 54321 Big City -		
Tax Registration	SE12345678	VAT	
Company Reg.-ID	12345678		

Buyer:

Name	The Buyercompany		
Address Line 1	Anystreet 8		
Country and City	SE - 19601 Anytown -		
Tax Registration	SE87654321	VAT	
Identifier	412345678	()	
Contact Name	Joe BLOKKER		

Note(s):

Content	Subject
Any useful information to be included	AAA

Line Items:

Line	Art.-No.	Name	Net Price Basis Qty.	Invoiced Quantity	VAT	Line Amount
1	1101	Wine - Bottle	12,00 1	5 BO	25% (S)	60,00
2	1102	Wine-Case of 6	90,00 1	1 CS	12% (S)	90,00

C62, H87, NAR: Piece

Tax Details:

Generated with Odette Invoice Viewer

Page:1

Figure 1 — Example 1 invoice visualization page 1

Document Number: 12115118

Type	Rate	Category	Basis Amount	Tax Amount	Exemption Reason	Tax Point Date
VAT	12%	S	90,00	10,80		
VAT	25%	S	60,00	15,00		

Invoice Totals:

Sum of Line Item Amounts	150,00 EUR
Sum without VAT	150,00 EUR
VAT amount	25,80 EUR
Amount to be paid	175,80 EUR

Payment Terms:

Payment Means:

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Figure 2 — Example 1 invoice visualization page 2

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4.2.2 UBL syntax representation

```

<cac:TaxTotal>
  <cbc:TaxAmount currencyID="EUR">25.80</cbc:TaxAmount>
  <cac:TaxSubtotal>
    <cbc:TaxableAmount currencyID="EUR">60.00</cbc:TaxableAmount>
    <cbc:TaxAmount currencyID="EUR">15.00</cbc:TaxAmount>
    <cac:TaxCategory>
      <cbc:ID>S</cbc:ID>
      <cbc:Percent>25.0</cbc:Percent>
      <cac:TaxScheme>
        <cbc:ID>VAT</cbc:ID>
      </cac:TaxScheme>
    </cac:TaxCategory>
  </cac:TaxSubtotal>
  <cac:TaxSubtotal>
    <cbc:TaxableAmount currencyID="EUR">90.00</cbc:TaxableAmount>
    <cbc:TaxAmount currencyID="EUR">10.80</cbc:TaxAmount>
    <cac:TaxCategory>
      <cbc:ID>S</cbc:ID>
      <cbc:Percent>12.0</cbc:Percent>
      <cac:TaxScheme>
        <cbc:ID>VAT</cbc:ID>
      </cac:TaxScheme>
    </cac:TaxCategory>
  </cac:TaxSubtotal>
</cac:TaxTotal>

<cac:LegalMonetaryTotal>
  <cbc:LineExtensionAmount
currencyID="EUR">150.00</cbc:LineExtensionAmount>
  <cbc:TaxExclusiveAmount
currencyID="EUR">150.00</cbc:TaxExclusiveAmount>
  <cbc:TaxInclusiveAmount
currencyID="EUR">175.80</cbc:TaxInclusiveAmount>
  <cbc:PayableAmount currencyID="EUR">175.80</cbc:PayableAmount>
</cac:LegalMonetaryTotal>

<cac:InvoiceLine>
  <cbc:ID>1</cbc:ID>
  <cbc:InvoicedQuantity unitCode="BO">5.0</cbc:InvoicedQuantity>
  <cbc:LineExtensionAmount
currencyID="EUR">60.00</cbc:LineExtensionAmount>
  <cac:Item>
    <cbc:Name>Wine-bottle</cbc:Name>
    <cac:ClassifiedTaxCategory>
      <cbc:ID>S</cbc:ID>
      <cbc:Percent>25.0</cbc:Percent>
      <cac:TaxScheme>
        <cbc:ID>VAT</cbc:ID>
      </cac:TaxScheme>
    </cac:ClassifiedTaxCategory>
  </cac:Item>
  <cac:Price>
    <cbc:PriceAmount currencyID="EUR">12.00</cbc:PriceAmount>
  </cac:Price>

</cac:InvoiceLine>
<cac:InvoiceLine>
  <cbc:ID>2</cbc:ID>
  <cbc:InvoicedQuantity unitCode="CS">1.0</cbc:InvoicedQuantity>
  <cbc:LineExtensionAmount

```

```

currencyID="EUR">90.00</cbc:LineExtensionAmount>
  <cac:Item>
    <cbc:Name>Wine-case of 6</cbc:Name>
    <cac:ClassifiedTaxCategory>
      <cbc:ID>S</cbc:ID>
      <cbc:Percent>12.0</cbc:Percent>
      <cac:TaxScheme>
        <cbc:ID>VAT</cbc:ID>
      </cac:TaxScheme>
    </cac:ClassifiedTaxCategory>
  </cac:Item>
  <cac:Price>
    <cbc:PriceAmount currencyID="EUR">90.00</cbc:PriceAmount>
  </cac:Price>
</cac:InvoiceLine>

```

4.2.3 CII syntax representation

```

<?xml version="1.0" encoding="utf-8"?>
<!-- Licensed under European Union Public Licence (EUPL) version 1.2.-->
<!-- Example 1: Different Invoiced item VAT rates for EN16931 -->
<!-- Date      : 20126-05-06 -->
<rsm:CrossIndustryInvoice xmlns:xsi="http://www.w3.org/2001/XMLSchema-
instance"
xmlns:qdt="urn:un:unece:uncefact:data:standard:QualifiedDataType:100"
xmlns:udt="urn:un:unece:uncefact:data:standard:UnqualifiedDataType:100"
xmlns:rsm="urn:un:unece:uncefact:data:standard:CrossIndustryInvoice:100"
xmlns:ram="urn:un:unece:uncefact:data:standard:ReusableAggregateBusiness
InformationEntity:100">
  <rsm:ExchangedDocumentContext>
    <ram:GuidelineSpecifiedDocumentContextParameter>
      <ram:ID>urn:cen.eu:en16931:2026</ram:ID>
    </ram:GuidelineSpecifiedDocumentContextParameter>
  </rsm:ExchangedDocumentContext>
  <rsm:ExchangedDocument>
    ...
  </rsm:ExchangedDocument>
  <rsm:SupplyChainTradeTransaction>
    <ram:IncludedSupplyChainTradeLineItem>
      <ram:AssociatedDocumentLineDocument>
        <ram:LineID>1</ram:LineID>
      </ram:AssociatedDocumentLineDocument>
      <ram:SpecifiedTradeProduct>
        <ram:SellerAssignedID>1101</ram:SellerAssignedID>
        <ram:Name>Wine - Bottle</ram:Name>
      </ram:SpecifiedTradeProduct>
      <ram:SpecifiedLineTradeAgreement>
        <ram:NetPriceProductTradePrice>
          <ram:ChargeAmount>12.00</ram:ChargeAmount>
        </ram:NetPriceProductTradePrice>
      </ram:SpecifiedLineTradeAgreement>
      <ram:SpecifiedLineTradeDelivery>
        <ram:BilledQuantity unitCode="BO">5</ram:BilledQuantity>
      </ram:SpecifiedLineTradeDelivery>
      <ram:SpecifiedLineTradeSettlement>
        <ram:ApplicableTradeTax>
          <ram:TypeCode>VAT</ram:TypeCode>
          <ram:CategoryCode>S</ram:CategoryCode>
          <ram:RateApplicablePercent>25</ram:RateApplicablePercent>
        </ram:ApplicableTradeTax>
        <ram:SpecifiedTradeSettlementLineMonetarySummation>
          <ram:LineTotalAmount>60.00</ram:LineTotalAmount>

```