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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

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EUROPEAN STANDARD

NORME EUROPÉENNE

EUROPÄISCHE NORM

EN 16931-1

March 2026

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English Version

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

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This European Standard was approved by CEN on 13 March 2026.

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European foreword

This document (EN 16931-1:2026) has been prepared by Technical Committee CEN/TC 434 “Electronic Invoicing”, the secretariat of which is held by NEN.

This European Standard shall be given the status of a national standard, either by publication of an identical text or by endorsement, at the latest by September 2026, and conflicting national standards shall be withdrawn at the latest by March 2029.

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 EN 16931-1:2017+A1:2019.

The main technical changes are listed in the informative Annex A. How the semantic data model meets legal requirements from relevant directives is specified in the informative Annex B.

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

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 implement this European Standard: 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.

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 specifies 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 applied 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*

3 Terms and definitions

For the purposes of this document, the following terms and definitions 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/

NOTE Business Terms that are part of the Semantic Data Model are defined in the model itself.

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 [1]]

3.2
Information Element
smallest unit of data that is used to represent an item of information within an Electronic invoice

Note 1 to entry: This document identifies these elements using Business Terms (BTs). In EN 16931-1 section 6.3 is a table of information elements contained in the Core invoice model.

3.3
Structured Information Element
information element that can be processed automatically

3.4
Business Term
label assigned to a given information element which is used as a primary reference

3.5
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.

3.6
Semantic data model
structured set of logically interrelated information

3.7
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.

3.8
Core elements of an Electronic invoice
set of information elements that most Electronic invoices contain in order to enable interoperability, including the necessary information to ensure legal compliance

3.9
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.

3.10
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

3.11
Core invoice instance document
instance of an Electronic invoice that is conformant with the Core invoice model

3.12
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.

3.13
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, depending on the identification scheme used.

3.14
Identification Scheme
collection of identifiers applicable for a given type of object governed under a common set of rules

3.15
Compliant
meets all the legal requirements and follows all the legal rules of any Directive associated with the standard, particularly the VAT Directive

3.16
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.

3.17
Syntax
machine-readable format used to represent the information elements contained in an Electronic invoice instance

Note 1 to entry: CEN/TS 16931-2 contains the list of syntaxes that comply with EN 16931-1 and that are mandatory for public bodies in the European Union.

4 The concept of a core invoice

4.1 The Core invoice model as a response to the challenge of interoperability

The establishment of interoperability of business information systems with respect to the exchange of electronic documents such as invoices is viewed by many as a major challenge for the following reasons:

a) the overall business environment is diverse and consequently so is the information that needs to be exchanged between business partners;

b) invoices consist of many information elements; attempting to define and standardize all occurring information elements would generate a very large and complex information model that no single organization could implement entirely;

c) even if a complete implementation of such a large model were possible, its implementation across the business environment would be very challenging and costly;

d) as experience shows, business partners in various industry sectors will agree on subsets of the model that are supported by their business information systems. Such variety would work against the principles of using common standards, jeopardize interoperability and result in expensive implementation projects.

This document is based on a different approach. In contrast to collecting and meeting the requirements of all businesses, a Semantic Data Model is defined that 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 may be used by organizations in both the public and private sectors for electronic invoicing, supporting transactions in public procurement as well as between private enterprises.

The result of this approach is a Semantic Data Model of core information elements for an Electronic invoice. The following guiding principles form the basis of the Core invoice model:

1) it should be easier to prepare and send, as well as to receive and process Electronic invoices when compared to paper invoices;

2) the use of standardized information elements should make Electronic invoice processing more efficient than processing paper invoices;

3) conformance with the Core invoice model should mean that business partners are able to interpret and understand the content of an Electronic invoice at the semantic level without prior consultation or bilateral agreements;

4) invoices should be composed of structured information elements to enable efficient and automatic processing;

5) invoice processing software should be able to present all information elements in the Core invoice model, and automatically process all structured data;

6) the use of structured data should result in optimized business processes;

7) the Core invoice model makes no assumption about the method by which an invoice is created, delivered and processed. It may be exchanged directly between business partners or exchanged using an intermediary service provider;

8) the Core invoice model makes no assumption about the syntax or transmission technology used. Senders and receivers of Electronic invoices shall ensure the authenticity and integrity of the invoice according to relevant regulations. Mapping to several syntaxes is provided in CEN/TS 16931-3 from subpart 2 onward.

4.2 Contents of the Core invoice model

The Core invoice model is based on the proposition that a quite limited, but nevertheless sufficient set of information elements can be defined which supports generally applicable invoice-related functionalities. These functionalities include invoice issuance and delivery, invoice validation, accounting, VAT reporting, payment and auditing. The Core invoice model contains information elements that are commonly used and accepted, including those that are legally required across Europe.

If all organisations in Europe were to implement the Core invoice model in their business information systems using the specified information elements, it would be possible to send, receive, and process Electronic invoices without human intervention. There would be no need for onerous pre-negotiated bilateral agreements between organizations on the actual semantic content of the invoice and its exchange. The only assumption is the existence of a normal business contract or trading agreement. The Core invoice model supports a set of invoice functions, as specified in Clause 5 below.

The set of information elements that are contained in the Core invoice model is commonly considered to consist of two parts: a legal part and a common part.

The legal part of the Core invoice model supports the observance of both tax and commercial legal and regulatory requirements pertaining to electronic invoicing commonly in force throughout Europe.

The common part contains commonly used and accepted information elements that are not sector or country specific.

A specific information element may be correctly allocated to one or both parts. Therefore, categorizing elements with respect to these parts in the semantic data model is not considered to be meaningful.

To fulfil the requirements above, judgment has had to be made on the selection of the information elements to be included in the Core invoice model. First, for the legal part requirements, the mandatory elements are those that comply with the EU VAT Directives and most individual state laws, whether local VAT regulations, or any other local legal provision (regulatory, contractual company law, laws on business documents, etc.). In some cases, those information elements that are exclusively confined to a single or very small number of countries and therefore fall outside the doctrine of ‘commonly in force throughout the EU’ have not been included in the Core invoice model. Secondly, the elements selected to satisfy the requirements of the common part form a justifiable selection of requirements required in commercial practice.

An important criterion when to include an information element in the Core invoice model that is above and beyond one that is legally required is whether it can be assumed that the Buyer’s information system can process (or otherwise handle) such an element. If the business information systems of most Buyers

in Europe are incapable of processing such an information element, that element should not be part of the Core invoice model. If such an element is nevertheless required in a specific context, it should be contained within an extension to the Core invoice model, specific to either a sector or a country. The methodology to create extensions is described in CEN/TS 16931-5. When experience shows that an extension is frequently used, then such an extension could be added as information elements to the Core invoice model in a later version rather than continuing to be handled in an extension.

4.3 How to use and extend the Core invoice model

As stated in the previous subclause, the Core invoice model is intended to be used for all generally applicable invoicing processes. In many situations, business partners would use the Core invoice model exclusively and the invoices they send or receive would contain only the structured information elements as defined in the model. Where a dedicated field exists for a business term or piece of data, this field shall be used for the information content instead of using a textual field.

There are however circumstances where the trading partners may wish to either: 1. restrict the conditional information elements to be used in an Electronic invoice or 2. provide additional information elements. The first requirement is satisfied using a Core Invoice Usage Specification (CIUS). The second requirement is satisfied using an extension specified in an extension specification.

In many trading situations, it may be appropriate to restrict the use of conditional information elements present in the Core invoice model in some way to support automated processing. The use of a CIUS to specify these requirements is described in Clause 7 below. The CIUS is a specification that provides a Seller with detailed guidance, explanations and examples, relating to the actual implementation and use of the information elements in the Core invoice model in a specific trading situation.

Typically, a CIUS will be created by a contracting entity (Buyer) in relation to its own supply chain or by a group of contracting entities wishing to achieve consistency in the way that the information elements in the Core invoice model are to be used by Sellers trading with an identified sector or community of Buyers. The requirements set out in such a CIUS will be communicated to Sellers or placed on a website and may be included in the contractual documentation between the parties. Alternatively, a CIUS may be created by a group of Sellers and agreed in turn by their Buyer or Buyers in the context of a specific industry or supply chain.

A CIUS is a set of usage guidelines or restrictions made to the Core invoice model that will still produce an invoice instance that is fully conformant with the Core invoice model set out in this document. This means that a receiver of an invoice document instance that has been created in conformance with a CIUS is still able to receive and process it in accordance with the rules defined for the Core invoice model.

In some sectors or situations where there are specific additional information requirements, the required information may be conveyed in the form of unstructured text. Unstructured text, however, has the drawback that it cannot be processed automatically and therefore requires human intervention.

Alternatively, the specific information requirements can be implemented using an extension containing information elements that extend the Core invoice model (See CEN/TS 16931-5 for the methodology applicable to the use of extensions). Any such extension should not infringe or contradict the semantic descriptions in the Core invoice model and shall be conformant to CEN/TS 16931-5. Only business partners that are part of such a sector or supply chain would be expected to be able to process the extension. In these circumstances, it is possible to carefully define the required additional information elements, whilst still utilizing the Core invoice model concept.

Some extensions are not specific to a single supply chain or industry sector but may be specific to functions or business processes required by more than one sector. For example, the vendor managed inventory (VMI) process has been implemented by several industries. The VMI business process may require additional information elements, not present in the Core invoice model. Clearly, similar functions and processes should consistently use the same information elements across Europe.

The development of sector-specific or cross-sector extensions shall be based on justified business requirements. These can only be gathered by industry experts, (private and public) sector organizations

and their customers, who understand those requirements. The semantic data model of these additional information elements will need to be defined and registered as an extension specification.

4.4 Conformance

4.4.1 General

Conformance to the Core invoice model, can be measured at three levels:

— at the level of specifications;

— the actual implementation by a given sender or receiver; and

— the individual invoice instance documents.

Each of these levels is discussed in 4.4.2 to 4.4.4.

4.4.2 Conformance of the Core Invoice Usage Specifications

The Core Invoice Usage Specifications that are used in conjunction with the Core invoice model shall themselves conform to the methodology and rules described in this guideline and expressed in the following criteria:

— the specification shall clearly state what business functions and/or legal requirements it is intended to support;

— the specification shall clearly state its issuer and responsible 'governor';

— the specification shall clearly state in what way the requirements of the CIUS differ from the Core invoice model, either by documenting the difference only or by specifically pointing out what the differences are;

— the resulting invoice document instance shall be conformant to the Core invoice model.

— the specification and, when relevant, its version shall be uniquely identifiable both for referencing and for identification in processing;

— the specification shall state its underlying specifications (the Core invoice model as well as other specifications that it may build upon);

— the syntax binding of a specification shall follow the syntax binding methodology defined in CEN/TS 16931-3-1.

4.4.3 Conformance of sending or receiving party

A receiving party may only claim conformance to the Core invoice model if they accept invoices that conform with the Core invoice model in general, or with a CIUS, that is itself conformant with the Core invoice model.

A sending party may claim conformance if they send invoices that conform to the Core invoice model, including those issued in accordance with a conformant CIUS.

4.4.4 Conformance of a Core Invoice Instance Document

A core invoice instance document is conformant to the Core invoice model if it respects all rules defined for the Core invoice model, which may include the specification contained in a conformant CIUS.

If a core invoice instance document supports requirements that can be considered as a use of a CIUS, the core invoice instance document is still conformant to the Core invoice model. These core invoice instance documents can still be received and processed by a party who is not supporting the CIUS because it still conforms to the rules of the Core invoice model.

5 Business processes and functionality supported by the core invoice

5.1 The business parties involved and their roles and relationships

In the basic purchase-to-pay process there are two business parties, the Customer and the Supplier. Each party may fulfil two or three roles in the process. The Customer party has the role of the Buyer (the commercial role that contracts with a Seller and orders the goods and services) and the Receiver (the operational role that receives the goods and services). The Supplier party has the role of the Seller (the commercial role that is contracted by a Buyer) and the Payee (the role that receives the payment). Both parties are considered to be Taxable persons (the role that declares and pays or reclaims VAT), except for some public entities. The Supplier may delegate the operational aspects of that role to a Tax representative, who declares and pays VAT on their behalf.

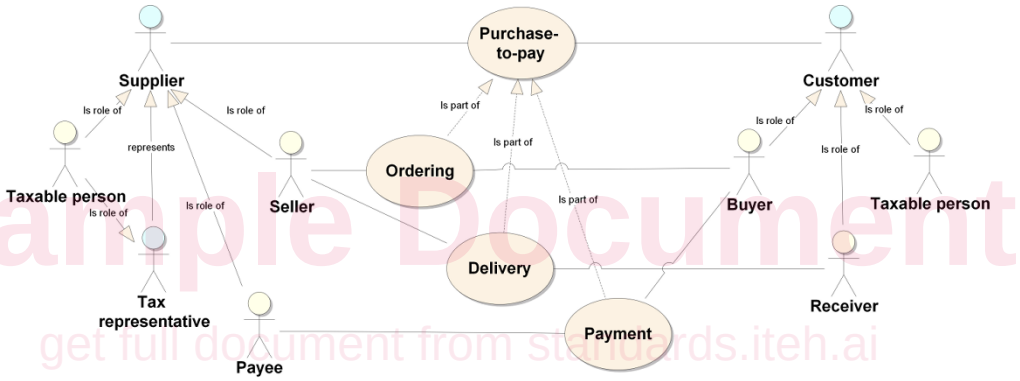

Figure 1 — Parties and roles

In the Core invoice model, it is assumed that the Supplier party combines, by default, the roles of Seller and Payee. Roles may however be outsourced. The role of Payee may be fulfilled by another party, e.g. a factoring service. The same applies to the roles of the Customer (Buyer and Receiver) that may be fulfilled by different parties. It is assumed that the Seller issues the invoice. Note that in certain transactions the Buyer may be liable to pay VAT instead of the Seller. See figure 1.

An invoice consists of a header and one or more line items. All information about the parties is defined at header level.

Table 1 illustrates the different roles in an invoice: