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**Elektronsko izdajanje računov - 10. del: Dodatne zahteve za razširitev na B2B**

Electronic invoicing – Part 10: Additional requirements to extend to B2B

Elektronische Rechnungsstellung - Zusätzliche Anforderungen zur Ausweitung auf B2B

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## Electronic invoicing - Part 10: Additional requirements to extend to B2B

Elektronische Rechnungsstellung - Zusätzliche Anforderungen zur Ausweitung auf B2B

This Technical Report was approved by CEN on 2 June 2025. It has been drawn up by the Technical Committee CEN/TC 434.

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EUROPEAN COMMITTEE FOR STANDARDIZATION  
COMITÉ EUROPÉEN DE NORMALISATION  
EUROPÄISCHES KOMITEE FÜR NORMUNG

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## European foreword

This document (CEN/TR 16931-10:2025) 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 has been prepared as part of a Grant Agreement (reference SA 2022-07e-Invoicing) from the European Commission to CEN. NEN has been appointed by CEN to perform work in accordance with their Specific Agreement with reference number Project 101098931 - e-Invoicing

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

- EN 16931-1:2017 +A1:2019/AC:2020, Electronic invoicing — Part 1: Semantic data model of the core elements of an electronic invoice;
- CEN/TS 16931-2:2017, Electronic invoicing — Part 2: List of syntaxes that comply with EN 16931-1;
- CEN/TS 16931-3-1:2017, Electronic invoicing — Part 3-1: Methodology for syntax bindings of the core elements of an electronic invoice;
- CEN/TS 16931-3-2:2020, Electronic invoicing — Part 3-2: Syntax binding for ISO/IEC 19845 (UBL 2.1) invoice and credit note;
- CEN/TS 16931-3-3:2020, Electronic invoicing — Part 3-3: Syntax binding for UN/CEFACT XML Industry Invoice D16B;
- CEN/TS 16931-3-4:2020, Electronic invoicing — Part 3-4: Syntax binding for UN/EDIFACT INVOIC D16B;
- CEN/TR 16931-4:2017, Electronic invoicing — Part 4: Guidelines on interoperability of electronic invoices at the transmission level;
- CEN/TR 16931-5:2017, 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 16931-6:2017, Electronic invoicing — Part 6: Result of the test of EN 16931-1 with respect to its practical application for an end user;
- CEN/TS 16931-7:2020, Electronic invoicing — Part 7: Methodology for the development and use of EN 16931-1 compliant structured Core Invoice Usage Specifications.

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

In a Communication (COM/2010/0712)<sup>1</sup> the European Commission highlighted that the mass adoption of e-invoicing within the EU is projected to lead to significant economic benefits. It is estimated that moving from paper to eInvoices will generate savings of around EUR 240 billion over a six-year period. The Commission expressed a goal for eInvoicing to become the predominant method of invoicing in Europe by 2020.

Directive 2014/55/EU<sup>2</sup> on electronic invoicing in public procurement facilitates the use of electronic invoices by economic operators when supplying goods, works and services to public administrations (B2G), as well as supporting trading between economic operators themselves (B2B). It establishes the legal framework for the adoption of a European Standard (EN) for the semantic data model of the core elements of an electronic invoice (EN 16931-1).

In line with Directive 2014/55/EU, after publication of the reference to EN 16931-1 in the Official Journal of the European Union, contracting public authorities and entities in the EU are required to receive and process an eInvoice if it conforms to the semantic content described in EN 16931-1, is represented in any of the syntaxes identified in CEN/TS 16931-2 in accordance with the request referred to in Paragraph 1 of Article 3 of Directive 2014/55/EU, and conforms to the appropriate mapping defined in the applicable subpart of CEN/TS 16931-3

The semantic data model of the core elements of an electronic invoice – the core invoice model – as described in EN 16931 1 defines a limited but sufficient set of information elements that support generally applicable invoice-related functionalities.

In most situations, business partners use the core invoice model exclusively and the invoices they send or receive do contain additional structured information elements. In some sectors or situations with specific additional information requirements, the required information is conveyed in the form of unstructured text, which cannot be processed automatically and requires human intervention. Alternatively, specific information requirements can be implemented using information elements that extend the core invoice model. These circumstances allow for the definition of additional information elements while still utilising the concepts of the core invoice model.

In other situations, additional guidance or restrictions on the use of the information elements defined in the core invoice model are documented in a core invoice usage specification as outlined in EN 16931-1.

Guidelines on the optional use of extensions to the Core Invoice Model, including a methodology to be applied in real environments, were developed to align with the provisions of Directive 2014/55/EU.

This document identifies and documents additional Business Requirements to support the increased use of electronic invoicing (eInvoicing) in the Business-to-Business (B2B) market within the European Economic Area (EEA) and CEN Member states. It provides updates and extensions to the current standards, particularly EN 16931-1 and CEN/TR 16931-5, to better facilitate B2B transactions.

Included in the Scope are:

- Core Invoice Model (EN 16931-1): Enhancements and adaptations to address specific B2B requirements while maintaining compliance with the foundational elements.
- Extension Methodology (CEN/TR 16931-5): Revisions and updates to the Extension Methodology to incorporate new Business Requirements and facilitate the creation of interoperable Extension Components.

<sup>1</sup> <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:52010DC0712>

<sup>2</sup> <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A32014L0055>