
Elektronsko izdajanje računov - 11. del: Sintakse e-računov

Electronic invoicing - Part 11: e-Receipt syntaxes

Elektronische Rechnungsstellung - Teil 11: Syntax für elektronische Belege

Facturation électronique - Partie 11 : Syntaxes des reçus électroniques

Ta slovenski standard je istoveten z: CEN/TR 16931-11-1:2026**ICS:**

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

SIST-TP CEN/TR 16931-11-1:2026 **en,fr,de**

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TECHNICAL REPORT

CEN/TR 16931-11-1

RAPPORT TECHNIQUE

TECHNISCHER REPORT

February 2026

ICS 35.240.20; 35.240.63

English Version

Electronic invoicing - Part 11: e-Receipt syntaxes

Facturation électronique - Partie 11 : Syntaxes des
reçus électroniquesElektronische Rechnungsstellung - Teil 11: Syntax für
elektronische Belege

This Technical Report was approved by CEN on 2 February 2026. It has been drawn up by the Technical Committee CEN/TC 434.

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Ref. No. CEN/TR 16931-11-1:2026 E

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European foreword

This document (CEN/TR 16931-11-1:2026) 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 is part of a series 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 2.1) invoice and credit note*
- CEN/TS 16931-3-3, *Electronic invoicing - Part 3-3: Syntax binding for UN/CEFACT XML 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*
- CEN/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*
- 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*
- 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

In CEN/TS 16931-8, *Electronic invoicing – Part 8: Semantic data model of the elements of an e-receipt or a simplified electronic invoice*, the semantic model of an e-receipt or of a simplified electronic invoice is defined. To be able to be used, a semantic model needs to be mapped to a syntax. A syntax defines how the information elements in the model are mapped to machine readable text and ultimately to binary structures. For the electronic invoice (EN 16931-1), mapping is available to syntaxes that are widely used by businesses and governments. The syntaxes are fit for the exchange of electronic messages between back-office systems, such as ERP software. E-receipts are also used by consumers who use mobile devices and personal computers. Therefore, in this document, use cases of the e-receipt are analysed to determine which syntaxes will be used in those use cases. In subsequent deliverables, the mappings can be produced from the e-receipt model to those syntaxes.

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1 Scope

This document describes:

- business processes and the technical environments in which simplified invoices and e-receipts are exchanged; and
- the needed syntax bindings of electronic simplified invoices and e-receipts.

2 Normative references

EN 16931-1, *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 and the following 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/>

3.1

B2B

business to business

transactions between businesses

3.2

B2C

business to consumer

transactions between private businesses and non-taxable persons

3.3

e-Invoice

electronic invoice

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

3.4

e-Receipt

receipt that has been issued in a structured electronic format (electronic receipt) which allows for its automatic and electronic processing to be transmitted and received by the customer

3.5

simplified invoice

invoice with a total amount below a certain threshold that may contain fewer data elements than a normal invoice

[SOURCE: Directive 2006/112/EC]

3.6

semantic data model

structured set of logically interrelated information elements