
Elektronsko izdajanje računov - 13. del: Funkcionalna specifikacija in navodila za register e-računov CIUS in razširitve

Electronic invoicing - Part 13: Functional specification and guidance for the eInvoice Registry of CIUS and Extensions

Elektronische Rechnungsstellung - Teil 13: Funktionsspezifikation und Leitlinien für das Register der Anwendungsspezifikation der Kernrechnung und Erweiterungen

Facturation électronique - Partie 13: Spécification fonctionnelle et recommandations pour le registre des factures électroniques des CIUS et extensions

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This Technical Specification (CEN/TS) was approved by CEN on 6 April 2026 for provisional application.

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CEN-CENELEC Management Centre: Rue de la Science 23, B-1040 Brussels

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CEN/TS 16931-13:2026 (E)**European foreword**

This document (CEN/TS 16931-13:2026) 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 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, *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/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 16931-6:2017, *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*.
- CEN/TR 16931-10:2025, *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 organizations of the following countries are bound to announce this Technical 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.

Introduction

The European Commission has estimated that the widespread adoption of electronic invoicing (eInvoicing) within the European Union could yield significant economic benefits.

Between 2010 and 2020, the European Multi-Stakeholder Forum on eInvoicing (EMSFEI) brought together representatives from national eInvoicing fora and the user community to promote broader adoption of eInvoicing across the EU. Its deliverables influenced the development of the European eInvoicing Standard and the accompanying document parts.

The first legal mandate was Directive 2014/55/EU on electronic invoicing in public procurement. Its aim is to facilitate the uptake of eInvoicing by economic operators when supplying goods, services and works to public administrations. This Directive provided the legal foundation for the development of a European Standard on eInvoicing, resulting in the publication of the EN 16931 set of standards. As stipulated in Article 7 of Directive 2014/55/EU, all contracting authorities and contracting entities in the EU were required, from April 2020, to be able to receive and process electronic invoices that conform to this standard and are expressed in one of the syntaxes identified in CEN/TS 16931-2.

EN 16931-1 establishes a structured and standardized dataset — the Core Invoice Model — that enables interoperability across sectors, Member States and systems. The Core Invoice Model facilitates automated processing of invoices and contributes to the removal of market barriers caused by divergent national or sectoral practices.

In order to address specific business, regulatory or sectoral needs, EN 16931-1 also defines mechanisms for both restriction and extension of the Core Invoice Model. A Core Invoice Usage Specification (CIUS) allows organizations, sectors or Member States to apply additional constraints to the Core Invoice Model, either to simplify or tailor it for particular use cases. Depending on the level of conformance with the normative rules of the Core Invoice Model, a CIUS may be designated as Core Conformant or Partly Core Conformant.

Where structured information outside the scope of the Core Invoice Model is required, Extension Specifications may be developed, following the principles and methodology set out in CEN/TS 16931-5, which provides guidance on the use of sector or country extensions in conjunction with EN 16931-1.

Following the adoption of the EN, CEN/TC 434 has continued to produce supporting deliverables to facilitate its implementation and practical use. In 2017, a Study Group under CEN/TC 434 assessed the potential for a central registry to improve the discoverability, transparency and reuse of CIUS and Extension Specifications. The Study Group concluded that a formal Registry would enhance semantic interoperability by offering a structured environment where these Specifications could be registered, maintained, and accessed consistently by all stakeholders.

As a result, CEN/TC 434 established a dedicated Working Group (WG7) tasked with developing a Technical Specification for Registry Services. The Registry, as defined in this document, aims to support the discovery and alignment of eInvoicing Specifications across sectors and Member States. It also provides for the inclusion of supporting artefacts such as metadata and validation assets, promoting a harmonized and efficient approach to eInvoicing throughout the internal market.

In 2024, WG5 drafted a document to analyse requirements for B2B requirements, leading to the published document CEN/TR 16931-10:2025, *Electronic invoicing – Additional requirements to extend to B2B*. This document established the need for Extension Components that helped ensure that Extensions can be cross-sectoral and used intra-EU. It also re-established the need for a Registry of CIUS and Extensions that can catalogue the usage of CIUS and Extensions, reducing any unnecessary proliferation.

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1 Scope

This document defines the purpose, governance and functional requirements of the eInvoicing Registry for CIUS and Extension Specifications. This document is not to be confused with other business / project focused Technical Specifications. It follows CEN rules and will be published as a CEN document with normative statements.

A key part of this document is to provide a functional specification, which will describe the various functions of eInvoice Registry Services.

The Registry is intended to serve as a structured, transparent and publicly accessible repository that facilitates the discovery, registration and management of eInvoicing Specifications that either restrict the conditional elements of the Core Invoice Model and/or extend it in conformance with Part 5 Extension Methodology.

The scope of this document includes:

- Definition of Registry Services – the structure and capabilities of the Registry including the types of artefacts it stores or references, e.g. CIUS, Extension Specifications, Validation Artefacts and Services, and Code Lists;
- Governance Model – the roles and responsibilities of entities involved in managing and maintaining the Registry;
- Submission and Verification Processes – how Specifications are submitted, reviewed and verified for inclusion in the Registry;
- Functional Specification – the required functionality, processes and procedures that enable the Registry to operate efficiently.

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, *Electronic invoicing — Part 1: Semantic data model of the core elements of an electronic invoice*

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*

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/>

3.1

electronic invoice

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

[SOURCE: Directive 2014/55/EU [2]]

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: The EN identifies these elements using Business Terms (BTs). In EN 16931-1:2017+A1:2019, Clause 6 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 Group

group of related Business Terms

Note 1 to entry: BTs can be aggregated within Business 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 16931-1:2017+A1:2019, Clause 4 for a more detailed explanation. The Core Invoice Model is composed of mandatory information elements that every invoice contains along with conditional elements that can be used when required.

3.8 Mandatory Core

Core Invoice Model information elements that are marked as mandatory

Note 1 to entry: All invoices contain the legally required information elements in the Mandatory Core, i.e. those mandated by the current version of the VAT Directive 2006/112/EC and, for Public Bodies, Directive 2014/55/EU electronic invoicing in public procurement.

3.9 core elements of an electronic invoice

set of essential information elements that an electronic invoice may contain in order to enable cross-border interoperability, including the necessary information to ensure legal compliance

3.10 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.

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3.11

Specification

documented set of rules, guidelines, and requirements that define the usage and implementation of structured information elements in relation to the Core Invoice Model, either by restricting, clarifying, or extending its application to meet specific business or sectoral needs

Note 1 to entry: A Specification can either be a CIUS or an Extension Specification.

3.12

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

3.13

Core invoice instance document

instance of an electronic invoice that is conformant with the Core Invoice Model

3.14

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 submitted to the eInvoice Registry. It is typically written by a Representative/Representatives of a Sectoral Organization 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.

3.15

Extended invoice instance document

instance of an electronic invoice that is valid with an Extension Specification

3.16

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.

3.17

identification scheme

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

3.18

Mandatory Syntaxes

list of syntaxes identified in CEN/TS 16931-2 that comply with EN 16931-1

3.19

Scope for Extensions

possible information elements or rules that can be used in an Extension Specification limited to the semantic information elements contained in the Mandatory Syntaxes

Note 1 to entry: Extended Information Elements and their rules for use in Extension Specifications are obtained from the Mandatory Syntaxes to help ensure validation is simplified. However, this specification is agnostic to syntax, so it only refers to data models.

3.20

eInvoice Registry

Registry of CIUS, Extension Components, and Extension Specifications (Restrictions of and Extensions to the Core Invoice Model)

Note 1 to entry: Currently hosted by EU Commission, see: <https://ec.europa.eu/digital-building-blocks/sites/display/EINVCOMMUNITY/Registry+of+CIUS+%28Core+Invoice+Usage+Specifications%29+and+Extensions>

Note 2 to entry: The Registry is open, transparent and free of charge.

3.21

compliant

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

3.22

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 WG3 validation artefacts for the Core Invoice Model.

3.23

Partly Core Conformant

one or more normative rules of the Core invoice Model is not respected

Note 1 to entry: A Partly Core Conformant instance is expected to throw an error when using CEN/TC 434 WG3 validation artefacts for the Core Invoice Model.

3.24

Extension Component

reusable identified set of information elements and business rules, within the Scope for Extensions, but outside the scope of the Core Invoice Model

Note 1 to entry: The Extension Component includes the required information elements and business rules and identifies any Core rule it replaces.

Note 2 to entry: An Extension Component can include one or more Business Groups that include one or more Business Terms.

3.25

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 Mandatory Syntaxes.

CEN/TS 16931-13:2026 (E)**3.26****artefact****Registrable Artefact**

item (specification, data file, list, and dataset or link to validating services) capable of being identified according to agreed criteria with the expectation of being registered in the Registry Services

3.27**Governing Entity**

entity that creates a Registrable Artefact and becomes responsible for its maintenance and development on an ongoing basis

3.28**Submitter**

entity that submits a Specification and related Registrable Artefacts to the Registry

3.29**Registry Groups**

collective term for organizational entities that manage, evaluate, and govern the Registry Services

Note 1 to entry: This includes the Registration Authority (RA), the Registration Management Group (RMG), and one or more Standards Evaluation Groups (SEGs).

Note 2 to entry: Registry Groups are responsible for strategic direction, operational review, and the technical verification of submitted specifications.

3.30**Registration Authority****RA**

organization nominated or created to provide governance and management services for the establishment, implementation and ongoing operation of the Registry Services

Note 1 to entry: The RA will be governed by a Registration Management Group (RMG).

3.31**Registration Management Group****RGM**

management and advisory group for the Registry Services

3.32**Registry Operator**

organization created or nominated and contracted to provide technical services to the Registration Authority for the development, implementation, maintenance and day-to-day operation of the Registry Services

3.33**Registry Services**

services for the provision of a publicly available Registry and for the collection, review, and publication of information about Registrable Artefacts created by stakeholders to support the implementation of EN 16931-1 in accordance with its stated requirements

3.34**Registry User**

user of the Registry Services having access and download rights, including contracting entities and authorities, other public bodies, enterprises, suppliers, service and solution providers, trade associations and academia, as well as the Submitters and Governing Entities themselves

3.35**Standards Evaluation Group(s)****SEG(s)**

group of domain experts appointed to evaluate submission of Registrable Artefacts, nominated by and reporting to the Registration Management Group within the Registration Authority

4 Registry Services**4.1 Overview**

This clause describes the Registry Services, detailing the artefacts managed by the Registry and their role in supporting the visibility, discovery, and consistency of eInvoicing Specifications.

4.2 Purpose of the Registry

The Registry provides a structured, centralized platform that supports the discovery and visibility of Specifications extending or profiling EN 16931. It allows Stakeholders to locate, evaluate, and reuse sector-specific and country-specific requirements that have been formalized into CIUS or Extensions. It is intended to complement – not replace – national, sectoral, or legally mandated publication mechanisms.

The Registry enables transparency and consistency across sectors and Member States by supporting structured, semantically aligned submissions. Whilst the Registry is a powerful tool for discovery and alignment, it does not act as a legal or authoritative source for any individual Specification. A disclaimer shall be included on the Registry clarifying that users must refer to the Submitter's original Specification (typically linked via the 'Specification Source Link') as the definitive version. Implementations shall not rely solely on the Registry as a legal or normative reference point.

One of the overarching goals of EN 16931 is to promote interoperability across business and public sector communities by aligning on a shared semantic model. Whilst the Core Invoice Model offers mandatory elements and a high degree of flexibility via CIUS and Extension mechanisms, this same flexibility can lead to fragmentation – where multiple, functionally similar but technically distinct Specifications emerge. The Registry aims to reduce this risk by increasing awareness of existing Specifications and promoting reuse. Where a sector or organization identifies an existing Specification that meets all or part of their needs, they may choose to adopt or adapt it, rather than create a new one from scratch. This reuse supports convergence, promotes semantic alignment, and ultimately increases interoperability within and across sectors and Member States.

As stated in Part 5 of EN 16931: "It is anticipated that all Extension Specifications will be declared in the Registry of CIUS and Extensions. CEN/TC 434 is tasked with providing an updated version that includes storing the information elements being used. This will facilitate searching and analysing how the European Standard on eInvoicing is being used. The Registry, being a searchable database of CIUS and Extension Specifications, will also allow these users to view how other organizations are using Extension Specifications and Extension Components to meet their particular invoicing requirements. This level of transparency can promote interoperability by allowing organizations to emulate some or all of another sector or nation's Extension Specification, aligning more users to fewer Extension Specifications."

This can also be corroborated by the EMSFEI document referenced in Annex A.

NOTE User-specific interaction with these artefacts is described in Clause 7.

CEN/TS 16931-13:2026 (E)**4.3 Registerable Artefacts**

Registry submissions consist of a variety of artefacts that support conformance, validation, and interoperability. These include:

- CIUS (Core Invoice Usage Specifications) – Defines additional business rules and constraints on the Core Invoice Model;
- Extension Specifications – Defines additional structured elements that extend the Core Invoice Model, following the methodology in CEN/TS 16931-5;
- Supporting artefacts:
 - Validation Artefacts – include rules, schemas, and test cases that help validate conformance with submitted Specifications (typically linked via Git repositories);
 - Code Lists – contain standardized lists used in eInvoices for elements such as tax categories, currencies, and unit codes;
 - Other supporting artefacts – may include links to validation services or additional reference material.

By using a governed and structured approach, the Registry reduces the risk of duplicative or inconsistent Specifications. This promotes interoperability, facilitates reuse and simplifies adoption across Industry sectors and Member States – supporting both domestic and cross-border transactions.

Detailed submission workflows and artefact input guidance are provided in Clauses 6 and 7.

5 Governance Model**5.1 Overview**

The eInvoicing Registry operates under a structured governance framework to ensure transparency, conformance and long-term sustainability. This governance model outlines the roles, responsibilities and procedures for managing and maintaining the Registry process, whilst ensuring that all CIUS and Extension Specifications are properly submitted, verified and can be updated over time.

5.2 Governance Objectives

Recognizing that resource availability may fluctuate, two potential approaches should be considered:

- a well-resourced (active) approach;
- a low-resource (passive) approach.

In a low resource approach, governance relies entirely on voluntary contributions. WG7 would establish a system to collect and log feedback from the eInvoicing community, particularly regarding Extension Specifications and the use of Extension Components within them. Stakeholders, especially those who submit Extension Specifications, would be notified of any issues identified. WG7 could periodically hold discussions to review and address these matters as resources permit.

It would solely be the responsibility of Submitters to ensure that their Specifications are Core Conformant or Partly Core Conformant as described in EN 16931-1 and CEN/TS 16931-5 and compliant with the appropriate regulations.

This approach is not ideal and not conducive to ensuring proper reuse and interoperability.

On the other hand, a well-resourced (active) approach ensures that:

- the Registry operates in a transparent and open manner;

- roles and responsibilities for management are clearly defined;
- specifications undergo a structured review / verification process;
- a maintenance feature is in place so that Specifications can be up to date within the Registry;
- supports are in place for Submitters and end-users to be able to effectively use the Registry;
- Specifications are checked for conformance with relevant normative statements;
- Specifications are checked for compliance with appropriate Directives, such as the VAT Directive.

Submitters shall be responsible for keeping their Registry entries up to date and for ensuring that each Specification remains Core Conformant or Partly Core Conformant with EN 16931-1 and adheres to the guidance in CEN/TS 16931-5.

Submitters of a Country Extension should also ensure that it remains compliant with domestic law.

Sustaining governance for the Registry Services requires ongoing resources. Initially, resource demands will be high, and Work Group 7 (WG7) can support this phase by organizing volunteers. However, when adequate resources are secured, a more proactive governance structure could be implemented. Further details on this approach are outlined below.

5.3 Roles and responsibilities

5.3.1 General

The Registry is supported by a structured governance model involving clearly defined user roles. This clause outlines the governance and oversight responsibilities for each role. Practical interactions with the Registry system and associated workflows for these roles are further detailed in Clause 6.

The primary roles are as follows:

- Submitters: Provide structured Specifications and associated metadata for review
- Registry Groups (RA, RMG, SEG): Review and manage the integrity of Registry content
- End Users: Access and apply Registry content but do not participate in submission or review processes

See Table 1.

Table 1 — Overview of Governance Roles

Role	Description	Key Responsibilities
RA	Registration Authority	Governance policies, strategic direction
RMG	Registry Management Group	Day-to-day governance, SEG setup
SEG	Standards Evaluation Group – a Registry Group specializing in a specific Industry Sector and/or a Countries' invoicing regulations	Technical evaluation, review process
RO	Registry Operator	Technical hosting, system maintenance
Submitters	Governing Entities who submit specifications on behalf of an Industry sector or Country.	Responsible to maintain and updated their submitted specification

NOTE Operational interactions by each role are detailed in Clause 6.