TECHNICAL SPECIFICATION

SPÉCIFICATION TECHNIQUE

TECHNISCHE SPEZIFIKATION

CEN/TS 16931-7

April 2020

ICS 35.240.63; 35.240.20

English Version

Electronic invoicing - Part 7: Methodology for the development and use of EN 16931-1 compliant structured Core Invoice Usage Specifications

Elektronische Rechnungsstellung - Teil 7: Methode zur Entwicklung und Anwendung einer Anwendungsspezifikation der Kernrechnung nach EN 16931-1

This Technical Specification (CEN/TS) was approved by CEN on 15 December 2019 for provisional application.

The period of validity of this CEN/TS is limited initially to three years. After two years the members of CEN will be requested to submit their comments, particularly on the question whether the CEN/TS can be converted into a European Standard.

CEN members are required to announce the existence of this CEN/TS in the same way as for an EN and to make the CEN/TS available promptly at national level in an appropriate form. It is permissible to keep conflicting national standards in force (in parallel to the CEN/TS) until the final decision about the possible conversion of the CEN/TS into an EN is reached.

CEN members are the national standards bodies of 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, Turkey and United Kingdom.

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

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

Ref. No. CEN/TS 16931-7:2020 E

Contents

Page

European foreword

This document (CEN/TS 16931-7:2020) 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.

According to the CEN/CENELEC Internal Regulations, the national standards organisations 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, Turkey 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 e-invoices will generate savings of around EUR 240 billion over a six-year period”. Based on this recognition “The Commission wants 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) 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, 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. The core invoice model contains information elements that are commonly used and accepted including those that are legally required.

A “Core Invoice Usage Specification” (CIUS) is a specification that provides a seller with 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. An instance document created following a given CIUS will always be compliant with the European Standard.

A receiving party may only claim compliance to the core invoice model if he accepts invoices that comply with the core invoice model in general, or with a CIUS, that is itself compliant with the core invoice model. A sending party may claim compliance if he sends invoices that comply with the core invoice model, including those issued in accordance with a compliant CIUS.

This specification aims to give guidance on the creation and implementation of a CIUS with a quality control objective. Therefore it is necessary to define a clear set of criteria which a CIUS will comply with before the CIUS can be registered in the appropriate registry. Some of these criteria will be validated automatically while others are not.

To hinder excessive proliferation and to guide implementation, publication of CIUSs in a registry is mandatory and the use of a machine processable format is recommended.

1 Scope

This document applies in case a CIUS is produced as a specification with the objective of registering it in the appropriate registry. This document also establishes requirements for the steps to be taken in the process of creating Core Invoice Usage Specifications (CIUS) as defined in EN 16931-1. Furthermore, this document provides guidance for the creation and implementation of a CIUS.

The following points are the focus:

— steps that need to be taken in consideration to avoid unnecessary proliferation and fragmentation in the use of CIUSs;

— guidance on the creation and implementation of CIUSs, with a quality control objective.

It should be noted that it is planned to apply the same principles and processes to extensions that are documented in a separate document.

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 16931-1:2017, *Electronic invoicing — Part 1: Semantic data model of the core elements of an electronic invoice*

CEN/TS 16931-3-1:2017, *Electronic invoicing — Part 3-1: Methodology for syntax bindings of the core elements of an electronic invoice*

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*

3 Terms and definitions

For the purposes of this document, the following terms and definitions apply.

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

— IEC Electropedia: available at http://www.electropedia.org/

— ISO Online browsing platform: available at https://www.iso.org/obp/ui

3.1
Core Invoice Usage Specification
CIUS
specification that provides a seller with 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

[SOURCE: EN 16931-1:2017]

3.2
extension specification
specification that describes the use of additional information elements, i.e. information elements not defined in the core invoice model, or alterations that add functionality

[SOURCE: EN 16931-1:2017 and CEN/TR 16931-5:2017]

3.3
compliant invoice instance
invoice instance that respects all rules defined for the core invoice model, which could include the specification contained in a compliant CIUS

[SOURCE: EN 16931-1:2017]

3.4
structured CIUS
CIUS that can be registered in the appropriate registry and therefore complies with the specifications in this document

3.5
appropriate registry
registry defined by the CEN Technical Board with the task of implementing the requirements of a European Standard when the said requirements involve the assignment and registration of unique, unambiguous names according to the procedures described in the European Standard

4 Compliance (Source: EN 16931-1:2017)

4.1 General

Compliance to the core invoice model, can be measured at three levels:

— at the level of specifications;

— the actual implementation of a given sender or receiver;

— the individual invoice instance documents.

Each of these levels is discussed in 4.2 to 4.4.

4.2 Compliance of the core invoice usage specifications

The core invoice usage specifications that are used in conjunction with the core invoice model shall themselves comply 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 fully compliant to the core invoice model.