

The use of references in invoices

This text applies to Peppol BIS Billing 3 implemented with UBL 2.1 syntax. Unless otherwise specifically mentioned the term “invoice” may cover both invoice and credit note.

1. The buyer’s primary references

BT-10 Buyer reference	UBL: BuyerReference
BT-13 Purchase order reference	UBL: OrderReference/ID
BT-132 Referenced purchase order line reference	UBL invoice: InvoiceLine/OrderLineReference/ LineID UBL Creditnote: CreditNoteLine/ OrderLineReference/LineID

An invoice must contain *BT-10 Buyer reference* or *BT-13 Purchase order reference*, or both. These business terms are designated, by the buyer, to be unique within the organisational unit identified by the buyer’s Peppol-ID. They are provided to the supplier in the order or contract, or at time of purchase, to be returned in the invoice with the purpose of automating internal forwarding of invoices, or matching invoice-to-order, in the buyer’s system.

The invoice may refer to only one order, i.e. at most one *BT-13 Purchase order reference* may be present in the invoice. If *BT-13* is present, each invoice line may refer to one order line by means of *BT-132 Referenced purchase order line reference*. Presence of *BT-13* does however not imply that line level referencing always has to be provided. Also, be mindful of the fact that order line and invoice line do not always have a one-to-one relation.

Note that the syntax binding of *BT-132* depends on the UBL transaction format (i.e. Invoice or CreditNote) being used.

2. The seller’s primary references

BT-1 Invoice number	In UBL invoice: Invoice/ID In UBL credit note: CreditNote/ID
---------------------	---

BT-1 Invoice number is a law specified sequential number to uniquely identify the invoice within the seller’s records, based on one or more series. For process steps requiring unicity in the buyer’s system, e.g. for detection of duplicates or for any later invoice correction, the invoice number can be expected to be unique only when combined with the identification of the specific supplier. In this regard, note that EN 16931 and Peppol BIS Billing 3 contain few mandatory supplier-identifying elements, essentially just *BT-27 Seller name* [UBL: AccountingSupplierParty/Party/ PartyLegalEntity/registrationName]. The invoice receiver’s predicament is high-lighted in Peppol BIS Billing 3 by a remark ”In order for the buyer to automatically identify a supplier, the Seller identifier (BT-29), the Seller legal registration identifier (BT-30) and/or the Seller VAT identifier (BT-31) shall be present”. Implementers are cautioned that *BT-34 Seller electronic address* [UBL: AccountingSupplierParty/ Party/ EndpointID] – commonly referred to as the seller’s Peppol-ID – is not authoritative enough to alone determine seller authenticity.

Note that the syntax binding of *BT-1* depends on the UBL transaction format (i.e. Invoice or CreditNote) being used.

BT-25 Preceding invoice reference	UBL: BillingReference/InvoiceDocumentReference,
BT-26 Preceding invoice issue date (as necessary)	with ID and IssueDate respectively
BG-14 Invoicing period [on document level]	UBL: InvoicePeriod

In case an invoice is to be corrected, the invoice number of the initial invoice is stated in *BT-25 Preceding Invoice reference*, as necessary combined with *BT-26 Preceding invoice issue date*. It should be possible to automatically match the correcting invoice to the initial invoice in the receiver’s system (see the above remark on unicity of BT-1).

A correcting transaction may refer to one or more initial invoices as the preceding invoice reference – i.e. invoice number and, if needed, issue date – may repeat. Additionally, Swedish law has a special provision: If the number of initial invoices to correct is high, and it is impractical or not possible to list them individually, the period under which the initial invoices were issued may instead be stated, on document level, in *BG-14 Invoicing period*.

Important note – When correcting or amending an initial invoice, the supplier may choose to use either the UBL Invoice transaction or the UBL Credit note transaction.

3. References to invoiced objects

An invoiced object is a service or commodity that gives raise to recurring invoicing, based on consumption per period of time. The standard EN 16931 mentions subscriptions, meter readings (e.g. for energy or telephony), vehicle lease, and such like, as candidates for invoiced objects; as a contrast, a document attached to an invoice is not regarded as an invoiced object. The buyer may set up a registry of invoiced objects, where each entry – i.e. each invoiced object – is associated with pre-defined criteria or parameters representing the expected consumption pattern, this will then allow for automatic validation of spending.

BT-18 Invoiced object identifier	UBL: AdditionalDocumentReference/ID with DocumentTypeCode="130"
BT-128 Invoice line object identifier	UBL invoice: InvoiceLine/DocumentReference/ID with DocumentTypeCode="130" UBL Creditnote: CreditNoteLine/DocumentReference/ID with DocumentTypeCode="130"

BT-18 Invoiced object identifier and *BT-128 Invoice line object identifier* are used to refer to invoiced objects: the former applies for the invoice as a whole while the latter applies to an individual invoice line. BT-18 and BT128 may be used in combination; SFTI’s interpretation is that BT-18 is overruled on a line where BT-128 is present. The object identifiers are designated by the supplier, so a mechanism is needed to guarantee unique matching in the buyer’s system. It is advisable to use the optional scheme identifier to help identifying the type of invoiced object – see Annex 2 (below) for examples.

Note that the syntax binding of BT-128 depends on the UBL transaction format (i.e. Invoice or CreditNote) being used.

4. Other references in invoices

BT-12 Contract reference	UBL: ContractDocumentReference/ID
--------------------------	-----------------------------------

BT-12 Contract reference refers to a framework agreement or other kind of contract forming the basis for the supply being invoiced. The invoice can refer to at most one contract. It is expected that the buyer controls the unicity of references used to identify the contracts.

BT-19 Buyer accounting reference	UBL: AccountingCost
BT-133 Invoice line Buyer accounting reference	UBL Invoice: InvoiceLine/AccountingCost UBL Creditnote: CreditNoteLine/AccountingCost

If instructed in advance the seller can provide, in the invoice, a text string to be used when booking the invoice into buyer's accounts. This information can be for the invoice as a whole (*BT-19 Buyer accounting reference*), or for individual an invoice line (*BT-133 Invoice line Buyer accounting reference*), or a combination of them. SFTI's interpretation is that BT-19 is overruled by BT-133 on the line where the latter is present.

Note that the syntax binding of BT-133 depends on the UBL transaction format (i.e. Invoice or CreditNote) being used.

BT-11 Project reference	UBL invoice: ProjectReference/ID
	UBL credit note: AdditionalDocumentReference/ID with DocumentTypeCode="50"

If instructed in advance the seller can associate the invoice to a project by means of *BT-11 Project reference*, it will then apply to the whole invoice.

Note that the syntax binding of BT-11 depends on the UBL transaction format (i.e. Invoice or CreditNote) being used.

BT-16 Despatch advice reference	UBL: DespatchDocumentReference/ID
---------------------------------	-----------------------------------

BT-16 Despatch advice reference is the supplier's reference to a despatch advise that may be used to reconcile the invoice with the goods despatched and (hopefully) received. The invoice can refer to at most one despatch advice.

BT-14 Sales order reference	UBL: OrderReference/SalesOrderID
-----------------------------	----------------------------------

BT-14 Sales order reference is the seller's reference to the order (corresponding to the buyer's *BT-13 Purchase order reference*). The business term may have been given in a response to the order. The purpose for including it in the invoice is to simplify the seller's tracing of the order in case queries should arise as the buyer processes the invoice.

BT-17 Tender or lot reference	UBL: OriginatorDocumentReference/ID
-------------------------------	-------------------------------------

Current procurement processes in Swedish public sector do not require tender or lot references. Instead, *BT-12 Contract reference* should suffice.

Note – The UBL mapping of BT-12 to OriginatorDocumentReference implies reference to the originating tender document, it is not to be understood as reference to the originator or the originator's internal requisition leading to the invoice.

BT-15 Receiving advice reference	UBL: ReceiptDocumentReference/ID
----------------------------------	----------------------------------

Current procurement processes in Swedish public sector do not build on the use of receiving advice documents.

BT-122 Supporting document reference, and BT-123 Supporting document description	UBL: AdditionalDocumentReference/ID, without DocumentTypeCode, and with DocumentDescription
---	---

BT-122 Supporting document reference is a general-purpose reference that can be used in two ways: either to identify a document that provides the specification or some other underpinning support to the invoice, or as reference that may be needed to facilitate the processing.

The options for providing invoice specification (i.e. embedded document, external document and reference to document known by both supplier and buyer) is dealt with in a separate guide. When general-purpose references are used for the purpose of support to the processing

of invoices, BT-122 is not accompanied by any scheme identifier – instead BT-123, Supporting document description, is needed to clarify the subject matter of the reference.

In response to user requests, SFTI additionally advise use of a few special references, for use primarily within Sweden, as follows.

a) To include the supplier’s customer number in the invoice, use “IT Säljarens kundnummer” (or, in English, “IT Internal customer number”) as BT-123 Supporting document description [UBL: DocumentDescription]:

```
<cac:AdditionalDocumentReference>  
  <cbc:ID>123456</cbc:ID>  
  <cbc:DocumentDescription> IT Säljarens kundnummer</cbc:DocumentDescription>  
</cac:AdditionalDocumentReference>
```

Note – The supplier’s internal identifier of the customer should not be needed in invoices but is commonly included for legacy reasons.

b) If the seller contracts an operator to distribute outgoing invoices, the seller’s outgoing invoices can be handed over to the operator with “AQY Filidentifiering nummer (print)” (or, in English, “AQY File identification number (print)”) as BT-123 Supporting document description [UBL: DocumentDescription]:

```
<cac:AdditionalDocumentReference> <!-- För styrning av utskrift hos fakturautställarens operatör -->  
  <cbc:ID>3333334</cbc:ID>  
  <cbc:DocumentDescription>AQY Filidentifiering nummer (print)</cbc:DocumentDescription>  
</cac:AdditionalDocumentReference>
```

Note – The use of references of type “AQY Filidentifiering nummer (print)” is a local arrangement on the supplier’s side, the reference is not to be sent to the buyer/receiver.

c) For interregional healthcare services, the specification (a healthcare service report) is strictly separated from the invoice and handled in a secure environment. The invoice itself requires no special security provisions as it merely refers to the specification – from the invoicing perspective the healthcare service report can be seen as a document known to both parties. In this case, use “ZVF Fakturaunderlag utomlänsvård” as BT-123 Supporting document description [UBL: DocumentDescription].

```
<cac:AdditionalDocumentReference>  
  <cbc:ID>ZVF32100013121706000001</cbc:ID>  
  <cbc:DocumentDescription>ZVF Fakturaunderlag utomlänsvård</cbc:DocumentDescription>  
</cac:AdditionalDocumentReference>
```

For details, see separate SFTI guides: “The use of attachments to invoiced” and “Handledning Utomlänsfakturering”.

Annex 1: Sample references in UBL syntax

The illustrations that follow are based on the UBL credit note transaction.

```
<CreditNote
  xmlns:cac="urn:oasis:names:specification:ubl:schema:xsd:CommonAggregateComponents-2"
  xmlns:cbc="urn:oasis:names:specification:ubl:schema:xsd:CommonBasicComponents-2"
  xmlns="urn:oasis:names:specification:ubl:schema:xsd:CreditNote-2">
...
  <cbc:ID>S9999999</cbc:ID> <!-- BG-1 Invoice number -->

  <cbc:AccountingCost>B11111</cbc:AccountingCost> <!-- BT-19 Buyer accounting reference -->

  <cbc:BuyerReference>B222</cbc:BuyerReference> <!-- BT-10 Buyer reference -->

  <cac:InvoicePeriod> <!-- BG-14 Invoicing period; used when BT-25 (BT-26) enumeration is not possible -->
    <cbc:StartDate>2019-04-01</cbc:StartDate>
    <cbc:EndDate>2019-04-30</cbc:EndDate>
  </cac:InvoicePeriod>

  <cac:OrderReference>
    <cbc:ID>B3333333</cbc:ID> <!-- BT-13 Purchase order reference -->
    <cbc:SalesOrderID>S88888888</cbc:SalesOrderID> <!-- BT-14 Sales order reference -->
  </cac:OrderReference>
  <cac:BillingReference>
    <cac:InvoiceDocumentReference>
      <cbc:ID>S7777777</cbc:ID> <!-- BT-25 Preceding invoice reference -->
      <cbc:IssueDate>2019-04-02</cbc:IssueDate> <!-- BT-26 Preceding invoice issue date -->
    </cac:InvoiceDocumentReference>
  </cac:BillingReference>
  <cac:DespatchDocumentReference> <!-- BT-16 Despatch advice reference -->
    <cbc:ID>S666666</cbc:ID>
  </cac:DespatchDocumentReference>
```

```
<cac:ReceiptDocumentReference> <!-- BT-15 Receiving advice reference -->
  <cbc:ID>B44444444</cbc:ID>
</cac:ReceiptDocumentReference>
<cac:OriginatorDocumentReference> <!-- BT-17 Tender or lot reference -->
  <cbc:ID>B555555</cbc:ID>
</cac:OriginatorDocumentReference>
<cac:ContractDocumentReference> <!-- BT-12 Contract reference -->
  <cbc:ID>B666666</cbc:ID>
</cac:ContractDocumentReference>
<cac:AdditionalDocumentReference>
  <cbc:ID>B777777</cbc:ID> <!-- BT-122 Supporting document reference -->
  <cbc:DocumentDescription>Claims support</cbc:DocumentDescription> <!-- BT-123 Supporting document
description -->
</cac:AdditionalDocumentReference>
<cac:AdditionalDocumentReference> <!-- BT-18 Invoiced object identifier -->
  <cbc:ID schemeID="ABZ">ABC123</cbc:ID>
  <cbc:DocumentTypeCode>130</cbc:DocumentTypeCode>
</cac:AdditionalDocumentReference>
<!-->
<cac:AdditionalDocumentReference> <!-- BT-11 Project reference --> <!-- In UBL Invoice use ProjectReference/ID
-->
  <cbc:ID>B8888</cbc:ID>
  <cbc:DocumentTypeCode>50</cbc:DocumentTypeCode>
</cac:AdditionalDocumentReference>
...
<cac:CreditNoteLine> <!-- In UBL credit note; InvoiceLine in UBL Invoice -->
...
  <cbc:AccountingCost>B99999</cbc:AccountingCost> <!-- BT-133 Invoice line Buyer accounting reference -->
  <cac:OrderLineReference>
    <cbc:LineID>1</cbc:LineID> <!-- BT-132 Referenced purchase order line reference -->
  </cac:OrderLineReference>
  <cac:DocumentReference> <!-- BT-128 Invoice line object identifier -->
    <cbc:ID schemeID="ABZ">ABC234</cbc:ID>
    <cbc:DocumentTypeCode>130</cbc:DocumentTypeCode>
  </cac:DocumentReference>
...
```

Annex 2: Identification of invoiced objects

Reference is made to business terms BT-18 and BT-128.

BT-18 Invoiced object identifier	UBL: AdditionalDocumentReference/ID with DocumentTypeCode="130"
BT-128 Invoice line object identifier	UBL invoice: InvoiceLine/DocumentReference/ID with DocumentTypeCode="130" UBL Creditnote: CreditNoteLine/DocumentReference/ID with DocumentTypeCode="130"

An optional scheme identifier (@schemeID) may be given for BT-18 and BT-128 and the specification of Peppol BIS Billing 3 includes coding scheme UNCL 1153 for that purpose. It is advisable to use @schemeID and, while no restriction is put on the code list, for the convenience of Swedish users a shortlist is made available as follows.

Code	Name in English	Svenskt namn
AAF	Debit card number	Debetkort
ADE	Account number	Kontonummer
AKV	Lease contract reference	Hyresavtal
ARJ	Personal identity card number	Personligt kort nr
ATS	External object reference	Referens till externt objekt
AUV	Connecting point to central grid	Anläggningsidentitet
AVE	Metering point	Mätpunkt
AVP	Person registration number	Personligt nummer
AWV	Phone number	Telefonnummer
MG	Meter unit number	Mätarnummer
SE	Serial number	Serienummer/mätar-ID
VT	Motor vehicle identification number	Fordonsnummer
ZZZ	Mutually defined	Bilateralt avtalat

Please observe GDPR rules when referring to invoiced objects that are associated to natural persons.