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

<table>
<thead>
<tr>
<th>Reference Type</th>
<th>UBL Reference</th>
</tr>
</thead>
<tbody>
<tr>
<td>BT-10 Buyer reference</td>
<td>UBL: BuyerReference</td>
</tr>
<tr>
<td>BT-13 Purchase order reference</td>
<td>UBL: OrderReference/ID</td>
</tr>
<tr>
<td>BT-132 Referenced purchase order line reference</td>
<td>UBL invoice: InvoiceLine/OrderLineReference/LineID, UBL Creditnote: CreditNoteLine/OrderLineReference/LineID</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Reference Type</th>
<th>UBL Reference</th>
</tr>
</thead>
<tbody>
<tr>
<td>BT-1 Invoice number</td>
<td>In UBL invoice: Invoice/ID, In UBL credit note: CreditNote/ID</td>
</tr>
</tbody>
</table>

**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.
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. 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.

<table>
<thead>
<tr>
<th>BT-18 Invoiced object identifier</th>
<th>UBL: AdditionalDocumentReference/ID with DocumentTypeCode=&quot;130&quot;</th>
</tr>
</thead>
<tbody>
<tr>
<td>BT-128 Invoice line object identifier</td>
<td>UBL invoice: InvoiceLine/DocumentReference/ID with DocumentTypeCode=&quot;130&quot;</td>
</tr>
<tr>
<td></td>
<td>UBL Creditnote: CreditNoteLine/DocumentReference/ID with DocumentTypeCode=&quot;130&quot;</td>
</tr>
</tbody>
</table>

**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.

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

<table>
<thead>
<tr>
<th>BT-12 Contract reference</th>
<th>UBL: ContractDocumentReference/ID</th>
</tr>
</thead>
</table>

**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.

<table>
<thead>
<tr>
<th>BT-19 Buyer accounting reference</th>
<th>UBL: AccountingCost</th>
</tr>
</thead>
</table>
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.

<table>
<thead>
<tr>
<th>BT-11 Project reference</th>
<th>UBL invoice: ProjectReference/ID</th>
</tr>
</thead>
<tbody>
<tr>
<td>BT-16 Despatch advice reference</td>
<td>UBL: DespatchDocumentReference/ID</td>
</tr>
</tbody>
</table>

*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-122 Supporting document reference* is a general-purpose reference to a document substantiating claims in the invoice. When used in this specific context, the referenced document is expected to be known by both seller and buyer, nevertheless it is advised that BT-122 should be accompanied by *BT-123 Supporting document description* to clarify the subject matter of the document.

Note – Several business terms, with different meaning and following different business rules, are bound to the UBL 2.1 AdditionalDocumentReference. Two of them are described above: *BT-18 Invoiced object identifier* and *BT-11 Project reference*. Others are business terms for embedded attachments and references to external document – they are covered in a separate guide on the use of attachments to invoices.

| 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 receiving advice documents.
5. Sample references in UBL syntax

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

```xml
<CreditNote
    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>S77777777</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>
</CreditNote>
```
<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: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:CredtNoteLine> <!-- In UBL credit note; InvoiceLine in UBL Invoice -->
  <cac:AccountingCost>B99999</cac:AccountingCost> <!-- BT-133 Invoice line Buyer accounting reference -->
</cac:CredtNoteLine>
<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>
...