A-NZ Industry Practice Statement

Guidance and Recommendations for Consistent Data Mapping

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PURPOSE

This document aims to assist with consistent interpretation and implementation of the A-NZ invoice specification.

A number of mapping questions and issues were raised and addressed by the Data Mapping focus group (the group), which was formed as part of the A-NZ Peppol All-Stakeholders Working Group and represents end-users and solution providers (access points and providers of accounting solutions/ERP/FMIS).

This document has been developed by the group and includes a problem statement, a summary and recommended approach for each mapping issue, and UBL examples.

Note:

- This is a living document that will be updated as further data mapping resolutions are determined.
- The UBL samples provided through this document are non-normative and the specification takes precedence. Please refer to the principles and guidance (Recommendations).

CONTEXT

Issues and questions were raised that invoice data is not always conveyed appropriately and caused processing issues (delays or rejections). Issues include:

- Invoice data is not mapped according to its semantic meaning.
- The same invoice data is mapped differently by different sending entities.
- Lack of guidance/consistency for how complex invoice information should be conveyed (e.g. utility bills).

The full Problem Statement, examples and descriptions of data mapping issues can be found here.

PRINCIPLES

Consistent mapping and usage of the specification is key to ensure automation and realisation of network efficiency.

A joint industry working group developed the [Invoice Contents Industry Practice Statement (IPS)](#)[1] in 2020, which discussed buyers' common data requirements and different systems capabilities. A few overarching principles from the IPS documents were reiterated by the Consistent Data Mapping focus group and it was agreed that the following principles should be adhered to by all participants:

1. When sending invoices:
    a. When the seller (corner 1, or C1) has the data, it should be provided in the invoice XML message.
    b. The seller and the sending solution should ensure invoice business terms are used according to their semantic definitions, as per the [A-NZ Peppol Invoice Specification](#).
        i. The sending solution may not support some invoice data, such as complex item identification information. Peppol supports a number of multi-purpose, free-text fields and users should refer to the **Mapping Questions and Guidance** section in this document for recommendations.
2. When receiving invoices:
    a. When the buyer (corner 4, or C4) has been provided with the required information on the invoice, they should endeavour to 'search for' this information in all reference and contact fields to process the invoice where possible.
    b. The receiving solutions (both access points and buyer/receiver's solution) should ensure the full Peppol message is accessible.
        i. The receiving solutions should be able to receive attachments that are transmitted with a Peppol eInvoice.

It is acknowledged that

- Businesses have different processes and data requirements, e.g. some buyers require a purchase order number or product identifiers for certain types of goods/supplies in order to process an invoice.
- Large entities may issue tailored supplier onboarding materials to specify data requirements and provide mapping guidance. These materials should align with the guidance in this document.

Mapping Questions and Guidance

This section lists the mapping questions that were discussed by the group and the recommended fields / approach for mapping.

1. Using legislated GST rate

Issue statement:	Recommendation
There are cases when an invoice contains a GST rate that is different from the legislated tax rate. This could occur if the seller provides a gross total amount (GST inclusive), and the	The invoice **must** always include the legislated tax rate (e.g., 10% for GST) as the tax rate for an invoiced item. It should not be a percentage that is calculated from the item price or from any other invoice element.

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[1] Invoice Content IPS is to surface common data requirements by large buyers to assist solutions providers to prioritise and enhance their eInvoicing service offers.

system calculates the GST amount and GST rate.	*See UBL example 1.1*

UBL example 1.1 (non-normative)

```xml
<cac:TaxTotal>
        <cbc:TaxAmount currencyID="AUD">805.56</cbc:TaxAmount>
        <cac:TaxSubtotal>
            <cbc:TaxableAmount currencyID="AUD">8055.56</cbc:TaxableAmount>
            <cbc:TaxAmount currencyID="AUD">805.56</cbc:TaxAmount>
            <cac:TaxCategory>
                <cbc:ID>S</cbc:ID>
                <cbc:Percent>10</cbc:Percent> <!--use legislated tax rate -->
                <cac:TaxScheme>
                    <cbc:ID>GST</cbc:ID>
                </cac:TaxScheme>
            </cac:TaxCategory>
        </cac:TaxSubtotal>
</cac:TaxSubtotal>
```

2. Attachment file name and path

Note: A separate focus group will cover the overall topic of Attachments. The below recommendation for identifying attachments may receive further consideration and development from the Attachments group.

	Issue statement:	Recommendation
1	Interpretation of fields: When sending attachments in an eInvoice, three pieces of information must be provided: 1. Attachment ID (i.e. the reference or identifier of the attachment) 2. The file name attribute, and 3. The mime code attribute (i.e. the type/format of attachment, based on a code list). There were different interpretations of the meaning of "File name" which has caused inconsistent use of this field. For example, some seller solutions have included the file path in the file name field.	Definitions of fields: ● Attachment ID: This should be the document identifier (similar to a PO having a PO number) of the attachment if applicable. ● File name attribute: This should be the title / name of the attached document, e.g. `Supporting Document.pdf`. Note that the document type extension (e.g. .pdf) should be included to simplify storage and access by the receiver. ● Mime code attribute: This field is to specify the format of an attachment. The appropriate code from the Peppol code list must be used. Not all implementations will include the file type extension (e.g. *.pdf*) in file name. Therefore, it is recommended that C4 should rely on the mime code attribute to determine the format of attachments.
2	Identifying attachments*	Refer to guidance below for*:

	Questions were also raised around instances where multiple attachments are included in an eInvoice, and how the buyer (eInvoice receiver) should identify whether an attachment is a rendered version of the eInvoice or contains supporting information.	2.1 attaching rendered eInvoice
		    See UBL example 2.1
		2.2 attaching supporting information (e.g. timesheet)
		    See UBL example 2.2

Attachment as a rendered eInvoice:

Some sending solutions by default will include an attachment, which is a rendered version (e.g. PDF) of the eInvoice, often with additional information (e.g. to meet regulatory requirements, support, marketing messages etc.). In this scenario, it is recommended that Peppol data fields for attachments are populated as follows:

Peppol fields	**Proposed**
Attachment ID (*cac:Attachment/cbc:ID*)	Invoice number, e.g. INV123
File name (cac:Attachment/cbc:EmbeddedDocumentBinaryObject/@filename)	Suggested a default value of "Rendered_Invoice_INV123.pdf" (Acknowledging that not all implementations will include the file type extension, e.g. .pdf in file name. Therefore, it is recommended that C4 should rely on the mime code attribute to determine the format of attachments)
Mime code (*cac:Attachment/cbc:EmbeddedDocumentBinaryObject/@mimeCode*)	Must use one of the code from the [Peppol code list](#), e.g. application/pdf".

UBL example 2.1 (non-normative)

```
<cac:AdditionalDocumentReference>
      <cbc:ID>Inv123</cbc:ID> <!--include the invoice number-->
      <cac:Attachment>
      <cbc:EmbeddedDocumentBinaryObject filename="Rendered_Invoice_inv123.pdf"
      mimeCode="application/pdf">Q29uZ3JhdHVsYXRpb25zISAgWW91IHdpbiB0aGUgZWFzdGVyIGVnZyBwcml
      6ZSAobm8gYWN0dWFsIHByaXplKS4gIEdvIGdldCB5b3Vyc2VsZiBhIGNvZmZlZSB0byBjZWxlYnJhdGUu</cbc
      :EmbeddedDocumentBinaryObject>
   </cac:Attachment>
   </cac:AdditionalDocumentReference>
```

Attachments as supporting documents

Peppol fields	**Proposed**

Attachment ID (*cac:Attachment/cbc:ID*)	This should be the identifier of the supporting document, if applicable, e.g. timesheetwk18. If the attached document does not have an identifier, it is recommended to re-use the value of @filename (see below).
File name (cac:Attachment/cbc:EmbeddedDocumentBinaryObject/@filename)	This is the name of the attached file, e.g. Supporting_document.jpeg.
Mime code (cac:Attachment/cbc:EmbeddedDocumentBinaryObject/@mimeCode)	Must use one of the code from the Peppol code list, e.g. image/jpeg".

UBL example 2.2 (non-normative)

```xml
<cac:AdditionalDocumentReference>
        <cbc:ID>Supporting_document.JPEG</cbc:ID> <!—repeat file name if Attachment ID is not
        applicable-->
        <cac:Attachment>
        <cbc:EmbeddedDocumentBinaryObject filename=" Supporting_document.JPEG "
        mimeCode="image/jpeg">Q29uZ3JhdHVsYXRpb25zISAgWW91IHdpbiB0aGUgZWZzdGVyIGVnZyBwcml6ZSAo
        bm8gYWN0dWFsIHByaXplKS4gIEdvIGdldCB5b3Vyc2VsZiBhIGNvZmZlZSB0byBjZWxlYnJhdGUu</cbc:Embe
        ddedDocumentBinaryObject>
        </cac:Attachment>
        </cac:AdditionalDocumentReference>
```

3. How to convey non-Financial Delivery Information

Issue Statement: An invoice may contain details for delivery arrangements, such as freight terms, origin of delivery or tracking of shipment.

The Peppol eInvoice data model supports information needed to make the delivery (i.e., delivery date, address etc.). It does not have the designated fields for the above additional information.

This is not financial / accounts payable information and unlikely to be auto-processed by the receiving system. This complex information is better supported by BIS Despatch Advice 3.1, however, widespread use of this document is yet to be established in the A-NZ region.

Recommendation: If the sender and/or receiver don't have the capability to exchange Despatch Advice messages, it is recommended to use the free text field (`cbc:Note`) for the sender to include detailed delivery information. It is noted the free text field is not ideal for automation. For your reference, find a sample invoice and example UBL below:

Sample invoice

Customer Account 123456	Customer PO PO123	Invoice Date 01.11.2021	Payment Terms Next 30 Days	Page 1 of 1
BD Sales Document: 5007879	Drop Ship Reference: Nil		Contact: John.Smith	
BD Delivery:	Mode of Shipment: Truck FTL		Shipped From:	

Delivery Address		ABC Creek NSW 2178
Carrier Reference Nil	**Carrier:** ABC Pty.Ltd	**Freight Terms:** DDP PER BD Terms & Conditions

UBL example 3.1 (non-normative)

```xml
<cbc:ID>1234567890</cbc:ID> <!-Invoice number->
<cbc:IssueDate>2021-11-01</cbc:IssueDate>
<cbc:DueDate>2021-12-01</cbc:DueDate>
<cbc:InvoiceTypeCode>380</cbc:InvoiceTypeCode>
<!—Delivery and tracking information are included in the free text field->
<cbc:Note>Carrier: ABC Pty Ltd; Mode: Truck FTL; Freight Terms: DDP PER BD Terms and
Conditions; Shipped from: ABC Creek NSW 2178; Contact: John Smith</cbc:Note>
```

4. Freight and Delivery Charges

Issue statement: Peppol has designated fields to support both invoice-level and line-level charges. Some sellers do not have the capability, or the sending solutions are unable to specify which invoice line(s) a charge/discount applies to.

Recommendation: If the sending solution is able to cater for the designated Peppol fields, freight charges should use the appropriate fields (see XML sample below). This will allow for optimal automation by the buyer (C4).

Where the seller or the sending solution has limited data capability, freight charge can be provided as a separate invoice line. The seller should provide clear descriptions using the Item Name and Description fields to ensure better processing by the buyer.

Note that Buyers (C4) should be aware of various sending capabilities and be flexible to support all options.

UBL Example 4.1 - Freight as invoice level charge (non-normative)

Sales Amount:	$197.50
Freight:	$25.00
GST:	$22.25
Total Amount:	$244.75
Paid Today:	$0.00
Balance Due	**$244.75**

```xml
<!--Freight as invoice level charge-->
<cac:AllowanceCharge>
        <cbc:ChargeIndicator>true</cbc:ChargeIndicator>
<cbc:AllowanceChargeReasonCode>FC</cbc:AllowanceChargeReasonCode>
        <cbc:Amount currencyID="AUD">25.00</cbc:Amount>
        <cac:TaxCategory>
            <cbc:ID>S</cbc:ID>
            <cbc:Percent>10</cbc:Percent>
            <cac:TaxScheme>
                <cbc:ID>GST</cbc:ID>
            </cac:TaxScheme>
        </cac:TaxCategory>
    </cac:AllowanceCharge>
```

UBL Example 4.2 - Freight as invoice line (non-normative)

Code	Description	QTY	Price	Amount
210556	2x5 Litre	2	41.27	82.54
980003	Freight Charge	1	32.00	32.00

```xml
<!—Freight as invoice line->
<cac:InvoiceLine>
    <cbc:ID>2</cbc:ID>
    <cbc:InvoicedQuantity unitCode="EA">1</cbc:InvoicedQuantity>
    <cbc:LineExtensionAmount  currencyID="AUD">32.00</cbc:LineExtensionAmount>
<cac:Item>
    <cbc:Name>Freight charge</cbc:Name>
    <cac:ClassifiedTaxCategory>
        <cbc:ID>S</cbc:ID>
        <cbc:Percent>10</cbc:Percent>
        <cac:TaxScheme>
        <cbc:ID>GST</cbc:ID>
        </cac:TaxScheme>
    </cac:ClassifiedTaxCategory>
</cac:Item>
<cac:Price>
    <cbc:PriceAmount currencyID="AUD">32.00</cbc:PriceAmount>
</cac:Price>
```

UBL Example 4.3 - Freight for an invoice line (non-normative)

Code	Description	QTY	Price	Amount
20	V2 Reagents	10	796.72	7967.20
	Handling Charge			68.40
	ANZ		10%	6.84
	GST			

```xml
<!—Freight for an invoice line->
<cac:InvoiceLine>
<cbc:ID>1</cbc:ID>
<!-codes omitted for clarity->
<cac:AllowanceCharge>
    <cbc:ChargeIndicator>true</cbc:ChargeIndicator>
    <cbc:AllowanceChargeReasonCode>FC</cbc:AllowanceChargeReasonCode>
    <cbc:Amount currencyID= "AUD">68.40</cbc:Amount>
</cac:AllowanceCharge>
```

5. Discounts

Discounts are recommended to be applied in the same way as freight and delivery charges (see above).

6. Calculated Invoice Quantity

Issue statement: Peppol eInvoice has a designated field for invoiced item quantity (`cbc:InvoicedQuantity`). Quantities may also be determined by calculations based on multiple parameters, for example: gas/water consumption based on open and close meter readings, or when a charge is based on number of hired items multiplied by the number of days.

Buyers (C4) have different data requirements and currently it is unlikely for Buyers to require the calculation details in structured XML. It is also unlikely that sending solutions can support that level of detail.

Recommendation:

Option 1 - Additional Item Property

If a seller needs to provide the data in a structured way, the group recommends using `cac:AdditionalItemProperty`.

UBL Example 6.1 (non-normative)

```
<cac:InvoiceLine>
   <cbc:ID>1</cbc:ID>
   <cbc:InvoicedQuantity unitCode="EA">635</cbc:InvoicedQuantity>
   <!--codes omitted for clarity-->
   <cac:Item>
      <cbc:Name>Discount</cbc:Name>
      <!--codes omitted for clarity-->
      <cac:AdditionalItemProperty>Discount</cac:AdditionalItemProperty>
           <cbc:Name>Open reading</cbc:Name>
           <cbc:Value>193167</cbc:Value>
      <cac:AdditionalItemProperty>Discount</cac:AdditionalItemProperty>
           <cbc:Name>Close reading</cbc:Name>
           <cbc:Value>193802</cbc:Value>
```

Option 2 - Item Description

When a sending solution does not support `cac:AdditionalItemProperty,` it is recommended to use `cbc:Description` (free text).

UBL Example 6.2 (non-normative)

```
<cac:InvoiceLine>
      <cbc:ID>1</cbc:ID>
      <cbc:InvoicedQuantity unitCode="EA">635</cbc:InvoicedQuantity>
      <cbc:LineExtensionAmount currencyID="AUD">3.75</cbc:LineExtensionAmount>
      <cac:Item>
           <cbc:Description>Open reading: 93167; Close reading:103802</cbc:Description>
      <!-codes omitted for clarity->
      </cac:Item>
      <cac:Price>
      <cbc:PriceAmount currencyID="AUD">0.00592</cbc:PriceAmount>
      </cac:Price>
```

7. Asset/Equipment Identifiers

Issue statement:

- **Scenario 1** - Asset or equipment identifiers may be shown on an invoice as an "invoice object", e.g., invoiced items are black/white toners (line 1) and colour toners (line2). All invoiced items are for the same printer with the Asset ID X685P801197.
- **Scenario 2** - An invoice may include multiple lines where each line references different equipment with a different identifier.

Peppol supports a number of fields for item / asset identifiers but guidance is required to ensure consistent usage for different scenarios.

Recommendation:

Scenario 1

Peppol eInvoice supports "Invoiced object identifier" at invoice level using `cbc:ID` and `cbc:DocumentTypeCode`, both under `cac:AdditionalDocumentReference`.

When Document Type Code is "130", it indicates the ID is the identifier of the "invoiced object". See examples below

UBL Example 7.1 (non-normative)

```
<cac:AdditionalDocumentReference>
    <cbc:ID>X685P801197</cbc:ID>
        <cbc:DocumentTypeCode>130</cbc:DocumentTypeCode>
    <!—Code 130 indicates this is the identifier of the invoiced "object"-->
```

Alternatively, this information may be included in `cbc:Note` as free text if the sending solution does not support the above Peppol fields.

Scenario 2

"Invoiced object identifier" is also supported at invoice line level, as the line object identifier.
In addition, Peppol also supports three types of item identification:

1. Seller-assigned
2. Buyer-assigned or
3. Standard identifiers.

The seller should choose the most appropriate fields depending on the origin of the ID.

Note: cac:StandardItemIdentification is best used for commercial standards and it requires a scheme ID to specify identifier type, e.g. a scheme ID of 0160 means GTIN.

UBL Example 7.2 (non-normative) – Invoiced Object at line level

```
<cac:InvoiceLine>
    <cbc:ID>1</cbc:ID>
    <cbc:InvoicedQuantity unitCode="EA">12</cbc:InvoicedQuantity>
    <cbc:LineExtensionAmount currencyID="AUD">360.00</cbc:LineExtensionAmount>
    <cac:DocumentReference>
            <cbc:ID>X685P801197</cbc:ID>
            <cbc:DocumentTypeCode>130</cbc:DocumentTypeCode>
    <!—Code 130 indicates this is the identifier of the "object" for the invoice line-->
    </cac:DocumentReference>
    <cac:Item>
    <!-codes omitted for clarity->
```

UBL Example 7.3 (non-normative) – Using appropriate item identification

```
<cac:BuyersItemIdentification>
        <cbc:ID>X685P801197</cbc:ID>
</cac:BuyersItemIdentification>
```
```
Or
```
```
<cac:StandardItemIdentification>
        <cbc:ID  schemeID="0160">123456789012</cbc:ID>
</cac:StandardItemIdentification>
```

Alternatively, line level equipment IDs may be included as free text, if the sending solution does not support the above Peppol fields, by using line item description or name fields (`cbc:Description` or `cbc:Name`)

UBL Example 7.4 (non-normative) – Using Item Description or Name

```
<cac:Item>
    <cbc:Description>Serial number is X685P801197</cbc:Description>
    <cbc:Name>X685P801197</cbc:Name>
```

An invoice line level free text field cbc:Note is also available, however this is highly likely to require manual effort from Buyers to access the information.

UBL Example 7.5 (non-normative) – Using line level free text field

```
<cac:InvoiceLine>
            <cbc:ID>1</cbc:ID>
            <cbc:Note>Serial number is X685P801197</cbc:Note>
```

8. Purchase Order Number and Buyer Reference

Issue Statement:

1. Default value

A Peppol eInvoice must contain either a purchase order (PO) number or a buyer reference number. This is commonly required to enable buyers to trigger automated workflows, e.g. for PO matching or invoice approval.

Some invoices require neither reference and therefore the sending solution needs to include a "dummy" value to pass validation, e.g. "PO", "NA" or the invoice number.

Some sending solutions have coded the dummy value in the purchase order field. This has caused processing issues for some buyers as the dummy value was treated as a PO number but could not be matched, causing rejection of invoices.

2. Buyer Reference information

Buyer Reference information is the alternative but it is a key piece of information that enables buyers to trigger processing workflows. Buyers require different reference information depending on business processes and system capabilities, such as Buyer's contact (e.g. email or staff name), Trading account number, or a Location ID.

Recommendation

1. <u>Default value</u>

➢ Where neither a PO or Buyer Reference is relevant, the default value should be put in `cbc:BuyerReference`.

➢ Default values should be: "BUYER_REFERENCE" or "NA".

➢ Invoice number is **not** a recommended default value as, being an alphanumeric value, it could look like a purchase order reference number and may cause exceptions by receiving systems attempting to match to a PO.

The group noted that the above recommendation may not be implemented immediately by existing solutions.

Buyers and receiving systems (C3/C4) should be aware that some sending systems currently include the invoice number in the PO field, and this may continue for some time. Ideally, buyers should provide some flexibility in processing. For example, if the value in the PO field does not match with an existing PO, the invoice is treated as a non-PO invoice.

2. <u>Buyer Reference information</u>

It is recommended that sellers should provide the data when it is available to assist with easier processing.

Sellers may not fully understand what their various buyers require as a 'buyer reference'. To reduce processing time by the buyer, and where practical, a seller/seller's solution should use designated Peppol fields to provide the above information (e.g. Use `cac:AccountingCustomerParty/cac:Party/cac:Contact` to include buyers name or email)

Buyers should not expect sellers to understand various data/processing needs, and should

endeavour to 'search for' required information in other reference and contact fields to process the invoice where possible.

9. Organisational specific / Seller assigned client account number

Issue statement: There are scenarios where an invoice is specific to an account, location, or business branch/unit. An invoice needs to provide enough information for buyers to allocate an invoice to the right cost centre (internal routing).

1. Although the field cbc:BuyerReference should be used for internal routing information, buyers may have different data needs that are challenging for suppliers to manage.

2. It is unclear which Peppol field should be used for seller-assigned client / account number.

Recommendation:

1. As per principle 1b in this document, invoice data should be mapped according to its semantic meaning. See UBL example 9.1 below.

2. For seller-assigned client / account number:

    a. the Peppol semantic model supports using `AccountingCustomerParty/Party cac:PartyIdentification` for "a previously exchanged seller-assigned identifier of the buyer."

    b. If the supplier expects this will be used by the buyer for routing purpose, the supplier can use `cbc:BuyerReference`.

c. Alternatively a supplier may include this in `cbc:Note` as free text, noting this is not ideal for automation.

UBL Example 9.1 (non-normative) – For organisational specific IDs, such as a location ID for a construction site, or an office/service location, use DeliveryLocation.

Note: this is the location where the goods/services are delivered to.

```
<cac:DeliveryLocation>
      <cbc:ID>Location123</cbc:ID><!--scheme ID can be provided if applicable-->
</cac:DeliveryLocation>
```

UBL Example 9.2 (non-normative) - Using PartyIdentification for customer/account number (123abc).

```
<cac:AccountingCustomerParty>
      <cac:Party>
            <cbc:EndpointID schemeID="0151">123456789</cbc:EndpointID>
            <cac:PartyIdentification>
                  <cbc:ID>123abc</cbc:ID>
            </cac:PartyIdentification>
            <cac:PartyName>
                  <cbc:Name>ClientAccountNumber</cbc:Name>
            </cac:PartyName>
```

UBL Example 9.2 (non-normative) - Using BuyerReference for customer/account number (123abc).

```
<cbc:BuyerReference>123abc</cbc:BuyerReference>
```

10. Party Identification

For clarification: Peppol supports multiple fields for party identification information such as its legal entity ID, branch ID, or GST registration number.

The table below lists the Peppol fields with descriptions and examples for their usage.

Field Name	Definition	Rule	Notes and UBL examples
Endpoint ID	Seller or buyer's electronic address	Mandatory One occurrence only	This is the digital delivery address for an entity. Although most businesses in A-NZ would use an ABN or NZBN as the endpoint ID, this does not need to match the entity's legal identifier. <cbc:EndpointID schemeID="0151">47555222000</cbc:EndpointID>

Party Legal Entity	Information as an entity has been registered in an official registrar as a legal entity or person. In A-NZ, this group will include the ABN/NZBN and an entity's legal name.	Mandatory One occurrence only	A Peppol eInvoice always includes an ABN or NZBN, if the seller or buyer is located in Australian or New Zealand. <cac:PartyLegalEntity> <cbc:RegistrationName>EntityName</cbc:RegistrationName> <cbc:CompanyID schemeID="0151">47555222000</cbc:CompanyID> <cbc:CompanyLegalForm>Partnership</cbc:CompanyLegalForm> </cac:PartyLegalEntity>
Party Identification	Other identifiers (e.g. Australian company number, GLN) and business names of a seller or buyer.	Optional Multiple occurrences	<cac:Party> <cbc:EndpointID schemeID="0151">47555222000</cbc:EndpointID> <cac:PartyIdentification> <cbc:ID>47555222000</cbc:ID> </cac:PartyIdentification> <cac:PartyName> <cbc:Name>Trading Name Ltd</cbc:Name> </cac:PartyName>
Party Tax Scheme	The seller or buyer's tax identifier	Conditional* In AU, a seller must include GST branch number when a GST branch (i.e. specifically registered for GST) is making a taxable sale. In NZ when a GST registered organisation makes a taxable sale, the New Zealand GST number must be entered as the value.	<cac:PartyTaxScheme> <cbc:CompanyID>47555222000</cbc:CompanyID> <cac:TaxScheme> <cbc:ID>GST</cbc:ID> </cac:TaxScheme> </cac:PartyTaxScheme>

11. Unit of Measure

Issue statement:

1. UOM mismatch between Order and Invoice: Manual exceptions or invoice rejections could be triggered when the UOM on the invoice does not match the corresponding purchase order.

2. Peppol code list for units of measure (UOM): Peppol uses the code list where specific / complex UOM can be used. However, some solutions may not be able to support (sending) the full code list.

3. Inconsistent interpretation and system capability relating to the eInvoice field Base Quantity.

Recommendation:

1. The group discussed the issue of UOM mismatch between an invoice and PO. E.g. A buyer orders a carton of goods, and issues a PO with UOM of "carton". The supplier may deliver 10 packages of goods (equals a carton) and issues an invoice with UOM of "package".

   It was agreed that different business processes are the main trigger of issue which is beyond data mapping. eInvoicing does not affect existing processes of how the trading parties manage different unit of measure. Businesses should continue to manage this scenario as they currently do.

2. It is acknowledged that some sending solutions may not support the full list of / complex UOM, and use generic values such as "EA" (each) or "C62" (one). Receiving entities (buyers) should support some flexibility and do not reject invoices due to unexpected UOM values (given it contains a valid value from the code list).

3. Peppol eInvoices may **optionally** include base quantity (*cbc:BaseQuantity*), which indicates the number of item units to which the price applies.

   For example, a supplier sells drinks in cans or in cartons. A carton has 24 cans of drinks and the supplier may deliver drinks in cans and invoice based on either Carton or Can prices.

   If the price for a carton is $24, each can has a price of $1. When the supplier delivers 39 cans of drinks and sends an eInvoice, there are three ways for an eInvoice to display price and quantity:

	1	2	3
Unit price (*cbc:PriceAmount*)	$24	$24	$1
Base Quantity (*cbc:BaseQuantity*)	1 or not included	24	*not included*
unit of measure (*@unitCode*)	Carton (XCT) or not included	Can (XCX)	*not included*
Line quantity (*cbc:InvoicedQuantity*)	1.625	39	39
unit of measure (*@unitCode*)	Carton (XCT)	Can (XCX)	Can (XCX)
Line net amount (*cbc:LineExtensionAmount*)	$39	$39	$39

Line net amount = Unit price / Base Quantity x Line Quantity.

Note: base quantity is optional. If it is provided, its UOM must match the UOM for line quantity.

It was noted that receiving systems (for C4) may not always be able to ingest and display Base Quantity, in which case users would refer to the full rendered invoice to understand how the price was calculated Regardless of C4's system capability, the line net amount will be calculated incorporating base quantity and will therefore be accurate.

12.Usage Details

Issue statement:

Invoices for specific industries such as utilities and telecommunications may include information to support specific usage data, such as itemised services, peak/off-peak rates and client usage information including comparisons to previous bills. This information is not expected to be required or processed by accounts payable systems, but still needs to be made available to the client in some format.

Recommendation:

This type of supporting data is not financial / accounts payable information and unlikely to be processed automatically by the receiving system. Summarised invoices that convey data to support routing and accounts payable actions is the preferred option for inclusion in XML. Rich supporting information such as usage details and service calculations should be conveyed via attachments or through existing systems, such as customer portals.

Version Control

Version	Date	Note
Draft	21 July 2022	Initial draft. Distributed to the Consistent Data Mapping Focus Group.
1.0	02 Sept 2022	Distributed to the A-NZ All Stakeholders Working Group, Feedback incorporated. Key updates: • Noted that the UBL samples through this document are non-normative; • Under #2 Attachment: o Improved the format o Included links to the Attachment Working group. • Added an explanation for using Base Quantity in an eInvoice, under #12 Unit of Measure.