Parties and the use of party information

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.   Parties to the invoice

1.1.   Seller and buyer

BG-4 Seller	UBL: AccountingSupplierParty/
BG-7 Buyer	UBL: AccountingCustomerParty/

Peppol BIS Billing 3 is to have one Seller and one Buyer. If more than one supplier has been involved in the supplies, this can be reflected in the seller's invoice as expenses or by re-invoicing. To the extent VAT applies the seller is responsible for the correct application and reporting of all VAT in the invoice.

1.2.   Payee

BG-10 Payee	UBL: PayeeParty/

An invoice may represent a request for compensation or document the fact that payment has been made. Payment is always made to *BG-4 Seller*, by means specified in the invoice or otherwise agreed, unless a *BG-10 Payee* (factor) is stated in the invoice. When a payee is present, the *BG-16 Payment instructions* [in UBL syntax: PaymentMeans] applies to the payee; additionally, a disclaimer notice (denuntiation) in *BT-22 Invoice note* [in UBL syntax: Note] is needed to confirm that the claim has been written over to a new creditor.

1.3.   Seller's tax representative

BG-11 Seller tax representative party (liable to pay VAT) Seller tax representative (not liable to pay VAT)	UBL: TaxRepresentativeParty/ with mandatory business terms for name, VAT identifier and postal address UBL: Note

According to the data model in EN 16931-1 a *BG-11 Seller tax representative party* shall be provided in the invoice if the seller has a tax representative who is liable to pay the VAT due. When this is the case, the tax representative's VAT identifier, name and postal address are required components in the invoice.

However, the concept of tax representative may be implemented by the Member States in different ways. With reference to Sweden's current implementation (year 2020): a tax representative can merely act as a contact point for the seller, without payment liability; when Swedish VAT rules apply to the trade transaction the seller's VAT number need to be present even if such a tax representative is identified. Implications are that a tax representative without liability to pay should be given as text in *BT-22 Invoice note*, rather than in BG-11, and *BT-63 Seller tax representative VAT identifier* cannot be present at all. Tax representative is rarely referred to in Swedish invoices, so no national validation rule has been developed.

1.4.   Delivery

| BT-70 Deliver to party name | UBL: AccountingSupplierParty/Party/EndpointID |
| BG-15 Deliver to address | UBL: Delivery/ DeliveryLocation/Address |

Delivery is always made to *BG-7 Buyer* unless the buyer has nominated a *Deliver to party*, in the order or via some other arrangement. For example, if the buyer receives goods at terminal for local distribution, the terminal operator would act as *deliver to party* in relation to the seller(s). In case a deliver to party is identified the address of that party, *BG-15 Deliver to address*, is needed as well. Deliver to address may additionally be used when there are several delivery locations within a buyer's organisation. In areas with recurring deliveries and many options for place of delivery, buyers may choose to define *deliver to location identifiers*, rather than addresses, to simplify the ordering process, see section 2.5.

Note – Depending on the applicable terms of delivery/trade practice *BG-15 Deliver to address* may also serve the purpose of pick-up address. See BG-15 in the data model in EN16931-1.

2.   Key party identifiers

2.1.   Seller's and buyer's electronic addresses

| BT-34 Seller electronic address | UBL: AccountingSupplierParty/Party/EndpointID |
| BT-49 Buyer electronic address | UBL: AccountingCustomerParty/Party/EndpointID |

Within the Peppol infrastructure the electronic addresses of seller and buyer are commonly referred to as their Peppol-IDs. All receivers of electronic Peppol documents must be registered, together with the types of electronic documents they accept, in the Peppol directory (SML/SMP). Peppol provides for many coding schemes from which Peppol-ID may be chosen, and the one used for a particular instance is identified by the schemeID prefixing the Peppol-ID. For Swedish users the recommendation is to use the organisationsnummer (with schemeID prefix "0007") of the organisation in question or, as a second-hand option, to use a GS1 GLN (earlier known as the EAN location code, schemeID prefix "0088"). Organisationsnummer has an advantage in that it is well known public information within the Swedish society.

Note – A party is to choose its own Peppol-ID. Should an organisation have need for more than one Peppol-ID, consult the guid on
https://www.digg.se/4afeea/globalassets/dokument/e-handel-och-e-faktura/val-av-peppol-id.pdf

Example of Peppol-ID:
<!-- BT-34 Seller electronic address or BT-49 Buyer electronic address -->
<cbc:EndpointID schemeID="0007">1234567890</cbc:EndpointID> <!-- Organisationsnummer as Peppol-ID -->

2.2.   Seller's and buyer's VAT registration numbers

| BT-31 Seller VAT identifier | UBL: AccountingSupplierParty/Party/PartyTaxScheme/CompanyID with TaxScheme/ID="VAT" |
| BT-48 Buyer VAT identifier | UBL: AccountingCustomerParty/Party/PartyTaxScheme/CompanyID with TaxScheme/ID="VAT" |

When a VAT identifier is to be present in the invoice it should be written on EU format. When referring to a Swedish VAT number it should begin with characters "SE" immediately followed by 12 digits – no other characters are allowed int the string.

Example:
```
<!-- BT-31 Seller VAT identifier or BT-48 Buyer VAT identifier -->
<cac:PartyTaxScheme>
    <cbc:CompanyID>SE123456789001</cbc:CompanyID> <!-- VAT registration number; EU format  -->
    <cac:TaxScheme>
        <cbc:ID>VAT</cbc:ID>
    </cac:TaxScheme>
</cac:PartyTaxScheme>
```

2.3.   Seller's and buyer's legal registration

BT-27 Seller name	UBL: AccountingSupplierParty/Party/PartyTaxScheme/RegistrationName
BT-30 Seller legal registration identifier	UBL: AccountingSupplierParty/Party/PartyTaxScheme/CompanyID
BT-33 Seller additional legal information	UBL: AccountingCustomerParty/Party/PartyLegalEntity/CompanyLegalForm
BT-44 Buyer name	UBL: AccountingCustomerParty/Party/PartyLegalEntity/RegistrationName
BT-47 Buyer legal registration identifier	UBL: AccountingCustomerParty/Party/PartyLegalEntity/CompanyID

The legal names of seller and buyer are mandatory. *BT-28 Seller trading name* and *BT-45 Buyer trading name* may additionally be used, if applicable.

In the general case, the legal registration number of seller and buyer are optional. In Sweden this identifier is organisationsnummer – use schemeID prefix "0007". It is suggested to always provide the seller's organisationsnummer, but in the case the seller is a Swedish limited company ("aktiebolag") our Company Act actually requires this number to be present in invoices as well as the company's place of registration. For the place of registration use business term *BT-33 Seller additional legal information* stating for example "sätesort" followed by the place name. If a Swedish 'organisationsnummer' is used to serve two purposes – legal registration identifier and Peppol-ID, as explained in section 2.1 – they need to be represented as two separate business terms. A Swedish validation rule applies to BT-30, to secure that organisationsnummer always comprise 10 digits and no other characters.

Examples:
```
<!-- Seller legal registration details -->
<cac:PartyLegalEntity>
    <cbc:RegistrationName>Leverantörstjänst AB</cbc:RegistrationName> <!-- BT-27 Seller name -->
    <cbc:CompanyID schemeID="0007">1234567890</cbc:CompanyID> <!-- Organisationsnummer as BT-30 -->
    <cbc:CompanyLegalForm>Säte: Stockholm</cbc:CompanyLegalForm> <!-- Sätesort as BT-33 -->
</cac:PartyLegalEntity>
```

```
<!-- Buyer legal registration details -->
<cac:PartyLegalEntity>
    <cbc:RegistrationName>Kommuninköp AB</cbc:RegistrationName> <!-- BT-44 Buyer name -->
    <cbc:CompanyID schemeID="0007">3456789012</cbc:CompanyID> <!-- Organisationsnummer as BT-47 -->
</cac:PartyLegalEntity>
```

2.4. Other party identifiers

BT-29 Seller identifier	UBL: AccountingSupplierParty/Party/PartyIdentification/ID
BT-46 Buyer identifier	UBL: AccountingCustomerParty/Party/PartyIdentification/ID

The parties may optionally agree to use identifiers for each other, BT-29 (for seller) and BT-46 (for buyer), and as applicable with a schemeID to prefix the coding scheme used. When used, the advice is that a party should be allowed to select its own ID, so the identifier becomes independent of trading relation. It is suggested not to use BT-29 or BT-46 to merely duplicate the Peppol-ID, VAT registration number or legal registration number.

Further, it should be noted that in order for the buyer's business application to automatically identify a supplier, at least one of *BT-29 Seller identifier*, the *BT-30 Seller legal registration identifier* and the *BT-31 Seller VAT identifier* need to be present. Implementers are cautioned that BT-34 – commonly referred to as the seller's Peppol-ID – is not authoritative enough to alone determine seller authenticity.

Example:
```
<!-- BT-29 Seller identifier or BT-46 Buyer identifier -->
<cac:PartyIdentification>
    <cbc:ID schemeID="0088">7350000001204</cbc:ID > <!-- Using GS1 GLN as identifier -->
</cac:PartyIdentification>
```

2.5. Delivery location identifiers

BT-71 Deliver to location identifier	UBL: Delivery/DeliveryLocation/ID

For frequent and repetitive deliveries, the buyer and seller may agree on identifiers for recognised delivery locations. It is encouraged that the identifiers are prefixed by schemeID showing the coding scheme used; within Swedish public sector "0088" is commonly used, indicating GS1 GLN (formerly referred to as EAN location code).

Example:
```
<!-- BT-71 Delivery location identifier -->
<cac:Delivery>
    <cac:DeliveryLocation>
        <cbc:ID schemeID="0088">7350000001204</cbc:ID > <!-- Using GS1 GLN as identifier -->
    </cac:DeliveryLocation>
</cac:Delivery>
```

2.6. Sellers with Swedish F-skatt (F-tax)

BT-32 Seller tax registration identifier	UBL: AccountingSupplierParty/Party/PartyTaxScheme/CompanyID with TaxScheme/ID="TAX"

A seller operating under Swedish tax law need to inform the buyer how its corporate taxes and social fees for services are to be paid. The buyer is to withhold and pay the taxes/fees on behalf of the seller, unless the seller obtains approval from the Swedish tax authority to pay its own taxes/fees and informs the buyer of this fact. This information can be provided to the seller in various ways: to improve automatic checking it is advised that those approved state it in their invoices. In Peppol BIS Billing 3 this is done by placing "Godkänd för F-skatt" as fix text string in BT-32.

Example:
```
<!-- BT-32 Seller tax registration identifier: information on approval for Swedish F-skatt -->
<cac:PartyTaxScheme>
    <cbc:CompanyID>Godkänd för F-skatt</cbc:CompanyID>   <!--Fix character string -->
    <cac:TaxScheme>
        <cbc:ID>TAX</cbc:ID>
    </cac:TaxScheme>
</cac:PartyTaxScheme>
```

3.   Template for address details

BG-5 Seller postal address	UBL: AccountingSupplierParty/Party/PostalAddress
BG-8 Buyer postal address	UBL: AccountingCustomerParty/Party/PostalAddress
BG-12 Tax representative postal address	UBL: TaxRepresentativeParty/PostalAddress
BG-15 Deliver to address	Delivery/DeliveryLocation/Address

Postal address may be specified for *BG-4 Seller*, *BG-7 Buyer*, *BG-11 Seller tax representative party* (i.e. liable to pay VAT) and in *BG-13 Delivery information*. A template for addresses is presented below reflecting guiding examples given when the syntax binding was made for the data model in EN 16931-1 to UBL 2.1. The template is intended as a means to encourage more harmonisation of address structures – at least Swedish ones. However, in recognition of legacy systems, receivers of e-invoices need to accept deviations from the template as long as visualisation can render legible addresses.

Note that country code is an obligatory address component, reflecting requirements in the data model in EN16931-1.

Business term	In UBL syntax	Suggested usage
BT-35 Seller address line 1 BT-50 Buyer address line 1 BT-64 Tax representative address line 1 BT-75 Deliver to address line 1	…/StreetName	Street name and number
BT-36 Seller address line 2 BT-51 Buyer address line 2 BT-65 Tax representative address line 2 BT-76 Deliver to address line 2	…/AdditionalStreetName	Post box number
BT-162 Seller address line 3 BT-163 Buyer address line 3 BT-164 Tax representative address line 3 BT-165 Deliver to address line 3	…/AddressLine/Line	Department, building, entrance
BT-37 Seller city BT-52 Buyer city BT-66 Tax representative city BT-77 Deliver to city	…/CityName	City name
BT-38 Seller post code BT-53 Buyer post code BT-67 Tax representative post code BT-78 Deliver to post code	…/PostalZone	Post code
BT-39 Seller country subdivision BT-54 Buyer country subdivision BT-68 Tax representative country subdivision BT-79 Deliver to country subdivision	…/CountrySubentity	Country sub-entity, state (not used in Sweden)

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BT-40 Seller country code BT-55 Buyer country code BT-69 Tax representative county code BT-80 Deliver to country code	…/Country/IdentificationCode	County code (ISO 3166-1 Alpha-2 code)