



Description of Estonian electronic invoice

Ver. 1.0

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Document version history

Date	Version	Description	Author
05/11/2003	0.1	The first draft version	Ragnar Toomla
16/11/2003	0.2	Revision after 06.11.03 meeting. Added E_invoice and Invoice paragraphs. Sample files.	Ragnar Toomla
29/11/2003	0.3	Revision after schema update. Added preface, simple type definitions, examples	Ragnar Toomla
10/12/2003	0.4	Revision after schema update. Element names are updated to conform to xml naming conventions. Element types are specified. Direct-debit related fields are added to PaymentInfo.	Ragnar Toomla
07/04/2004	0.5	Small changes on the VATRecord, PaymentInfo and ItemEntry sections. After meeting in Bank of Estonia	Ragnar Toomla
11/06/2004	1.0	Revision after 03.06.2004 meeting. New fields ContactDataRecord/ContactPersonCode and ItemEntry/SerialNumber	Ragnar Toomla
21/11/2005	1.0.1	Bug fixes in description. No changes in structure.	Ragnar Toomla

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1. General information

1.1. Working group

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1.2. Preface

Electronic invoicing is a significant step towards the wider use and knowledge of electronic business.

An e-invoice is a modern, reliable, secure, cost-efficient, and practically paperless method of handling and processing invoices for goods, services, and other expenses. E-invoicing is a solution for invoicing electronically, which suits both large and small companies. Both companies and private consumers can receive invoices in electronic format.

The major banks in Estonia have agreed upon a common standard that enables e-invoices to be sent and received reliably in a secure network.

The recipient's can receive e-invoices through their e-banking accounts. An e-invoice is graphically presented on the computer screen so that its appearance is similar to that of an invoice printed on paper. This facilitates invoice archiving, distribution, approval and payment procedures.

Each invoice presenter can set up the connections needed for sending e-invoices, either directly with bank or in co-operation with financial administration software providers or ASP.

Electronic invoicing is permitted by law - the Accounting law in Estonia permits the use of electronic archives for both vouchers and accounts ledgers as long as these documents can be presented on paper when needed. According to Accounting law § 7 and Value-added tax law § 37 there's no need for sellers signature on the invoice.

1.3. References

E-invoice:

Nordic eInvoice consortium

<http://www.einvoiceconsortium.com/en/index.html>

Finnish Bankers' Association's electronic invoice Finvoice

<http://www.fba.fi/finvoice/>

Rapid e-Invoice

<http://www.sandia.gov/elecinvoice/manual.html>

XML:

W3C XML Schema recommendation

<http://www.w3.org/TR/xmlschema-1/>

W3Schools XML Tutorial

<http://www.w3schools.com/xml/default.asp>

Legislation:

Estonian Value Added Tax Act

<https://www.riigiteataja.ee/ert/act.jsp?id=764786>

Estonian Accounting Act

<https://www.riigiteataja.ee/ert/act.jsp?id=693356>

EU council directive 2001/115/EC amending Directive 77/388/EEC with a view to simplifying, modernising and harmonising the conditions laid down for invoicing in respect of value added tax
http://europa.eu.int/eur-lex/pri/en/oj/dat/2002/l_015/l_01520020117en00240028.pdf

Sixth EU council directive 77/388/EEC on the harmonization of the laws of the Member States relating to turnover taxes

http://europa.eu.int/eur-lex/en/consleg/pdf/1977/en_1977L0388_do_001.pdf

2. E-Invoice description

2.1. General

Encoding of XML files is UTF-8

XML specific characters must be escaped:

&	&
'	'
>	>
<	<
"	"

For example name "Isad & Pojad OÜ" must be: <Name>Isad & Pojad OÜ</Name>

2.2. E_Invoice

E_Invoice is the root element of electronic invoice

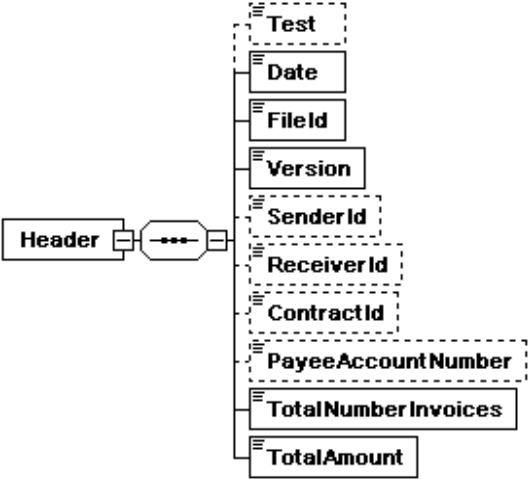
Structure:	Example:
	<pre> <E_Invoice> <Header> ... </Header> <Invoice invoiceId="09200303961940" servicId="A15754564646845" regNumber="10004252" accountNumber="10002028538005" factoring="YL"> ... </Invoice> <Invoice invoiceId="09200303961941" servicId="A54577124455" regNumber="10007545" accountNumber="10022056127002" factoring="YL"> ... </Invoice> <Invoice invoiceId="09200303961942" servicId="A37606140231" regNumber="10087420" accountNumber="10002428334227" factoring="YL"> ... </Invoice> </E_Invoice> </pre>

Description:

Tag	Description	Type / Value list	Mandatory	Notes
Header	Specifies file specific elements [on page 6]		YES	
Invoice	Contains information about one invoice [on page 7]. This element is repeated for every invoice.		YES	1-n

2.3. Header

Header contains file specific elements,

Structure:	Example:
 <pre> graph LR Header[Header] --- Test[Test] Header --- Date[Date] Header --- FileId[FileId] Header --- Version[Version] Header --- SenderId[SenderId] Header --- ReceiverId[ReceiverId] Header --- ContractId[ContractId] Header --- PayeeAccountNumber[PayeeAccountNumber] Header --- TotalNumberInvoices[TotalNumberInvoices] Header --- TotalAmount[TotalAmount] SenderId -.-> Group1[...] ReceiverId -.-> Group1 ContractId -.-> Group1 </pre>	<pre> <Header> <Test>NO</Test> <Date>2003-11-26</Date> <FileId>66488</FileId> <Version>0.3</Version> <SenderId>ET</SenderId> <ReceiverId>EYP</ReceiverId> <ContractId>EA1245</ContractId> <PayeeAccountNumber>10022056127002 </PayeeAccountNumber> <TotalNumberInvoices>15</TotalNumberInvoices> <TotalAmount>52874.47</TotalAmount> </Header> </pre>

Description:

Tag	Description	Type / Value list	Mandatory	Notes
Test	Determines whether this is a test file or not	YesNoType	NO	
Date	Determines the date when the file is generated	DateType	YES	
FileId	Unique identification of the file -given by the system. Used to prevent double-processing the same file.	ShortTextType	YES	
Version	The version of the standard	ShortTextType	YES	
SenderId	Sender ID of the file	ShortTextType	NO	Used for compatibility with existing file-exchange system
ReceiverId	Receiver ID of the file	ShortTextType	NO	
ContractId	Contract ID between sender and receiver	ShortTextType	NO	
PayeeAccountNumber	Account Number of the Payee. Same as PayToAccount in PaymentInfo element.	AccountType	NO	
TotalNumberInvoices	Number of invoices in the file. Used for error detection. Count of Invoice elements in the file.	xs:positiveInteger	YES	
TotalAmount	Sum of PaymentTotalSum element of all the invoices in the file. Different currencies are not taken into account. Used for error detection.	Decimal2Fraction DigitsType	YES	

2.4. Invoice

Invoice contains information about one invoice.

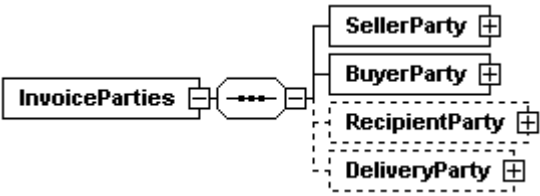
Structure:	Example:
	<pre><Invoice invoiceId="A9200303961942" serviceld="A37606140231" regNumber="10004252" accountNumber="10002028538005" factoring="HAL"> <InvoiceParties>...</InvoiceParties> <InvoiceInformation>...</InvoiceInformation> <InvoiceSumGroup>...</InvoiceSumGroup> <InvoiceItem>...</InvoiceItem> <AdditionalInformation>...</AdditionalInformation> <PaymentInfo>...</PaymentInfo> </Invoice></pre>

Description:

Tag	Description	Type / Value list	Mandatory	Notes
invoiceId	Unique id of the invoice (on the scope of one file). Used to prevent double processing.	NormalTextType	YES	Attribute
serviceld	Client identification number (reference number, client number, department id etc.) in sellers system / factoring contract number. Can be used for e-bill delivery	ShortTextType	YES	Attribute
regNumber	Personal ID/registration code of the invoice receiver. Used by the bank to find the customer whom this invoice is sent.	RegType	YES	Attribute
accountNumber	Account number of the invoice receiver. Used by the bank to find the customer whom this invoice is sent.	AccountType	YES	Attribute
factoring	Indicates whether this is a factoring invoice or not and identifies the factoring company (identification agreed by the parties)	ShortTextType	NO	Attribute
InvoiceParties	Describes the sender and receiver of the invoice [on page 8]		YES	
InvoiceInformation	Contains general information about the invoice [on page 9]		YES	
InvoiceSumGroup	Contains total sum of the invoice [on page 11]		YES	1-2
InvoiceItem	Contains detailed information about the invoice rows [on page 12]		YES	
AdditionalInformation	Contains free information which is shown on the invoice (ex: marketing information or info concerning services etc.) [on page 15]		NO	0-n
PaymentInfo	Information needed to generate payment order [on page 16]		YES	

2.5. InvoiceParties

InvoiceParties defines different companies/persons involved with this invoice (the seller and buyer, the recipient of the invoice and recipient of the goods/services)

Structure:	Example:
	<pre data-bbox="927 436 1150 875"> <InvoiceParties> <SellerParty> ... </SellerParty> <BuyerParty> ... </BuyerParty> <RecipientParty> ... </RecipientParty> <DeliveryParty> ... </DeliveryParty> </InvoiceParties> </pre>

Description:

Tag	Description	Type / Value list	Mandatory	Notes
SellerParty	Describes the seller (name, address, etc). See BillPartyRecord for details [on page 21].	BillPartyRecord	YES	
BuyerParty	Buyer information (name, id code etc.)	BillPartyRecord	YES	
RecipientParty	This invoice group is used when the invoice recipient is not the buyer but for example, an accounting firm or other agent acting on the buyer's behalf. See BillPartyRecord for details [on page 21].	BillPartyRecord	NO	
DeliveryParty	Delivery party details are used when the delivery to be invoiced is addressed to someone other than the buyer. See BillPartyRecord for details [on page 21].	BillPartyRecord	NO	

2.6. InvoiceInformation

InvoiceInformation contains general invoice specific information about the invoice.

Structure:	Example:
	<pre> <InvoiceInformation> <Type type="DEB"> <SourceInvoice>440</SourceInvoice> </Type> <FactorContractNumber> L8574-14 </FactorContractNumber> <ContractNumber>15-58/2</ContractNumber> <DocumentName>Arve</DocumentName> <InvoiceNumber>129592-2</InvoiceNumber> <InvoiceContentCode> SPO5 </InvoiceContentCode> <InvoiceContentText> Sporditeenused </InvoiceContentText> <PaymentReferenceNumber>30253234017 </PaymentReferenceNumber> <PaymentMethod>Maksekorraldus </PaymentMethod> <InvoiceDate>2003-11-20</InvoiceDate> <DueDate>2003-11-30</DueDate> <FineRatePerDay>0.2</FineRatePerDay> <Period> <PeriodName>Teenuse osutamise periood </PeriodName> <StartDate>2003-08-25</StartDate> <EndDate>2003-12-31</EndDate> </Period> <Extension id="GymName"> <InformationName>Saal </InformationName> <InformationContent/>Pallimängusaal </InformationContent> </Extension> </InvoiceInformation> </pre>

Description:

Tag	Description	Type / Value list	Mandatory	Notes
Type	Invoice type		YES	
	type DEB – debit invoice, CRE – credit invoice	xs:NMTOKEN DEB / CRE	YES	attribute
	SourceInvoice Reference to the source invoice	ShortTextType	NO	
FactorContractNumber	Factoring contract number (contract between client and crediting institution)	NormalTextType	NO	
ContractNumber	Contract number between buyer and seller. Basis for the invoice	NormalTextType	NO	
DocumentName	Name of the document (ex: Arve, Kreeditarve, Arve-saateleht jne.)	NormalTextType	NO	
InvoiceNumber	Number of invoice	NormalTextType	YES	
InvoiceContentCode	Invoice content code, agreed between parties to help automate processing	ShortTextType	NO	
InvoiceContentText	Description about the invoice content	NormalTextType	NO	
PaymentReferenceNumber	Payment reference number. Same as in PaymentInfo/PaymentRefId	ReferenceType	NO	
PaymentMethod	Free text describing payment method and terms, used only when printing the invoice on paper (ex: arve tasutakse otsekorraldusega)	NormalTextType	NO	
InvoiceDate	Invoice date	DateType	YES	
DueDate	Invoice due date	DateType	NO	

FineRatePerDay	Fine rate per day. Shown in percent.	Decimal2FractionDigitsType	NO	
Period	If invoice concerns some kind of period-related service – for example energy consumption on given period, then the period can be specified.		NO	
PeriodName	Name of the period	NormalTextType	NO	
StartDate	Starting date of the period	DateType	NO	
EndDate	End date of the period	DateType	NO	
Extension	Describes additional elements that are needed to present in this section. See ExtensionRecord for details [on page 23].	ExtensionRecord	NO	0-n

2.7. InvoiceSumGroup

InvoiceSumGroup contains the payment and balance total information. If the invoice needs to be in 2 currencies (ex: in EEK and EUR), then this instance is repeated in an alternative currency.

Structure:	Example:
	<pre> <InvoiceSumGroup> <Balance> <BalanceDate>1967-08-13</BalanceDate> <BalanceBegin>3.14</BalanceBegin> <BalanceEnd>3.14</BalanceEnd> </Balance> <InvoiceSum>1277.5678</InvoiceSum> <PenaltySum>0</PenaltySum> <Addition addCode="DSC"> <AddContent> Püskliendi allahindlus </AddContent> <AddRate>-5</AddRate> <AddSum>-6,3878</AddSum> </Addition> <Rounding>0.01</Rounding> <VAT> <SumBeforeVAT>1271.19</SumBeforeVAT> <VATRate>18</VATRate> <VATSum>228.81</VATSum> </VAT> <TotalSum>1500</TotalSum> <Currency>EEK</Currency> <Accounting> ... </Accounting> <Extension extensionId=" " > ... </Extension> </InvoiceSumGroup> </pre>

Description:

Tag	Description	Type / Value list	Mandatory	Notes
Balance	Describes balances on the beginning and end of invoicing period		NO	
BalanceDate	The date on which the balance is calculated	DateType	NO	
BalanceBegin	Balance start value	Decimal2Fraction DigitsType	NO	
BalanceEnd	Balance end value	Decimal2Fraction DigitsType	NO	
InvoiceSum	Amount of the invoice without tax. Total of ItemSum elements.	Decimal4Fraction DigitsType	NO	
PenaltySum	Amount of the penalty	Decimal4Fraction DigitsType	NO	
Addition	Describes additions to the sum (ex: discounts or charges). See AdditionRecord for details [on page 19]	AdditionRecord	NO	0-n
Rounding	Invoice total rounding	Decimal4Fraction DigitsType	NO	
VAT	Describes value-added tax. See AdditionRecord for details [on page 24].	VATRecord	NO	0-n
TotalSum	Invoice total sum	Decimal2Fraction DigitsType	YES	
Currency	Three-character currency code as specified in the ISO 4217 standard.	CurrencyType	NO	
Accounting	Accounting element describes information needed to automate accounting transactions. See AccountingRecord for details [on page 18]	AccountingRecord	NO	
Extension	Describes additional elements that are needed to present in this section. See ExtensionRecord for details [on page 23].	ExtensionRecord	NO	0-n

2.8. Invoiceltem

Invoiceltem contains information about Invoice rows.

Structure:	Example:
<pre> classDiagram class Invoiceltem class InvoiceItemGroup class ItemEntry class GroupEntry Invoiceltem "1" -- "1..n" InvoiceItemGroup InvoiceItemGroup "1" -- "1..n" ItemEntry InvoiceItemGroup "1" -- "1..n" GroupEntry </pre>	<pre> <Invoiceltem> <InvoiceItemGroup groupId="Pens"> <ItemEntry> ... </ItemEntry> <ItemEntry> ... </ItemEntry> <GroupEntry> ... </GroupEntry> </InvoiceItemGroup> <InvoiceItemGroup groupId="Paper"> <ItemEntry> ... </ItemEntry> <ItemEntry> ... </ItemEntry> <GroupEntry> ... </GroupEntry> </InvoiceItemGroup> </Invoiceltem> </pre>

Description:

Tag	Description	Type / Value list	Mandatory	Notes
InvoiceItemGroup	Group of invoice items		YES	
	groupId	ShortTextType	NO	Attribute
ItemEntry	Describes one specific invoice row entry [on page 13]		YES	
GroupEntry	Describes group total [on page 14]		NO	

2.8.1. ItemEntry

ItemEntry element describes detailed info about Invoice row.

Structure:	Example:
	<pre> <ItemEntry> <SerialNumber>A74875547751124</SerialNumber> <Code>alklarsenxo07</Code> <Accounting> ... </Accounting> <CustomerRef>Tellimus 457</CustomerRef> <Description>LARSEN X.O. 0,7L 40%</Description> <EAN>3272513030707</EAN> <InitialReading>0</InitialReading> <FinalReading>2</FinalReading> <ItemReserve extensionId="Shipment"> <InformationName>Partii</InformationName> <InformationContent>L5870</InformationContent> </ItemReserve> <ItemUnit>pdl</ItemUnit> <ItemAmount>2</ItemAmount> <ItemPrice>467.36</ItemPrice> <ItemSum>934.72</ItemSum> <Addition addCode="DSC"> <AddContent>Soodustus 10%</AddContent> <AddRate>-10</AddRate> <AddSum>-93.472</AddSum> </Addition> <VAT> <SumBeforeVAT>841.248</SumBeforeVAT> <VATRate>18</VATRate> <VATSum>151.4246</VATSum> <Currency>EEK</Currency> </VAT> <ItemTotal> 992.6726</ItemTotal> </ItemEntry> </pre>

Description:

Tag	Description	Type / Value list	Mandatory	Notes
SerialNumber	Serial number of the product	ShortTextType	NO	
Code	Item/product ID code in sellers system	ShortTextType	NO	
Accounting	Describes information needed to automate accounting transactions. See AccountingRecord for details [on page 18].	AccountingRecord	NO	
CustomerRef	Reference related to a specific product/service mentioned in this row. Reference to order, contract made by buyer.	NormalTextType	NO	
Description	Item/product/article name	LongTextType	YES	
EAN	International Article Number (Bar-code number).	NormalTextType	NO	
InitialReading	Related to the periodical invoicing. Situation in the beginning of the period. For example water consumption.	ShortTextType	NO	
FinalReading	Related to the periodical invoicing. Situation at the end of the period. For example water consumption.	ShortTextType	NO	
ItemReserve	Additional information, in case more fields are needed to describe item/row. See ExtensionRecord for details [on page 23].	ExtensionRecord	NO	0-n
ItemUnit	Name of unit (e.g kg, sec, kWh)	ShortTextType	NO	
ItemAmount	Quantity of the product or service.	Decimal4Fraction DigitsType	NO	
ItemPrice	Price of one product or service (without taxes)	Decimal4Fraction DigitsType	NO	
ItemSum	Total amount without taxes and discount.	Decimal4Fraction DigitsType	NO	
Addition	Describes additions to the sum (ex: discounts or charges). See AdditionRecord for details [on page 19]	AdditionRecord	NO	0-n
VAT	Describes value-added tax. See AdditionRecord for details [on page 24].	VATRecord	NO	
ItemTotal	Total Row amount (ItemSum minus discounts plus taxes)	Decimal4Fraction DigitsType	YES	

2.8.2. GroupEntry

GroupEntry element sums different Item rows into one logical group.

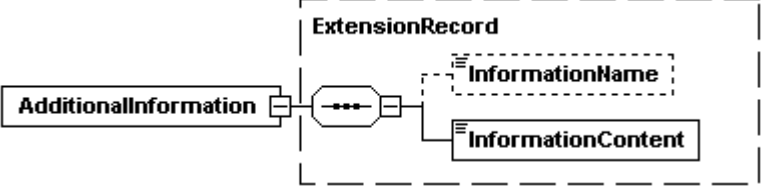
Structure:	Example:
<pre> graph LR GE[GroupEntry] --- GD[GroupDescription] GE --- EXT[Extension 0..1] GE --- ACC[Accounting 0..1] GE --- GA[GroupAmount] GE --- GS[GroupSum] GE --- ADD[Addition 0..1] GE --- VAT[VAT 0..1] GE --- GT[GroupTotal] </pre>	<pre> <GroupEntry> <GroupDescription>Paber</GroupDescription> <Extension extensionId=" " > ... </Extension> <Accounting> ... </Accounting> <GroupAmount>4.5</GroupAmount> <GroupSum>6355.8667</GroupSum> <Addition addCode="DSC"> <AddContent>Allahindlus</AddContent> <AddRate>-40</AddRate> <AddSum>2542.3467</AddSum> </Addition> <VAT> <SumBeforeVAT>3813.52</SumBeforeVAT> <VATRate>18</VATRate> <VATSum>686.4336</VATSum> <Currency>EEK</Currency> </VAT> <GroupTotal>4499.9536</GroupTotal> </GroupEntry> </pre>

Description:

Tag	Description	Type / Value list	Mandatory	Notes
GroupDescription	Free text describing the group.	NormalTextType	NO	
Extension	Additional information, in case more fields are needed to describe group total. See ExtensionRecord for details [on page 23].	ExtensionRecord	NO	0-n
Accounting	Describes information needed to automate accounting transactions. See AccountingRecord for details [on page 18].	AccountingRecord	NO	
GroupAmount	Total quantity of items described in the rows in this group. (Sum of ItemAmount elements)	Decimal4FractionDigitsType	NO	
GroupSum	Total sum related to the rows in this group. (Sum of ItemSum elements)	Decimal4FractionDigitsType	NO	
Addition	Describes additions to the sum (ex: discounts or charges). See AdditionRecord for details [on page 19].	AdditionRecord	NO	0-n
VAT	Describes value-added tax. See AdditionRecord for details [on page 24].	VATRecord	NO	
GroupTotal	Total Group amount. (Sum of ItemTotal elements)	Decimal4FractionDigitsType	YES	

2.9. AdditionalInformation

AdditionalInformation element describes of additional free-text information on the invoice. For example information related to marketing messages.

Structure:	Example:
	<pre data-bbox="1038 461 1406 813"> <AdditionalInformation id="Note"> <InformationName> Märkus </InformationName> <InformationContent> Arve tasumisel palume maksekorraldusele kindlasti märkida arve number. </InformationContent> </AdditionalInformation> </pre>

Description:

Tag	Description	Type / Value list	Mandat ory	Notes
AdditionalInformation	Additional information which is shown on the invoice. See ExtensionRecord for details [on page 23].	ExtensionRecord	NO	

2.10. PaymentInfo

PaymentInfo element describes the information used for generating payment order form from the invoice.

Structure:	Example:
	<pre> <PaymentInfo> <Currency>EEK</Currency> <PaymentRefId>30253234017</PaymentRefId> <PaymentDescription>Arve nr 340925 tasumine </PaymentDescription> <Payable>YES</Payable> <PayDueDate>2003-12-22</PayDueDate> <PaymentTotalSum>5925.21</PaymentTotalSum> <PayerName>Pille Kask</PayerName> <PaymentId>340925</PaymentId> <PayToAccount>10002028538006</PayToAccount> <PayToName>Elion Ettevõtted AS</PayToName> <DirectDebitPayeeContractNumber>61 </DirectDebitPayeeContractNumber> <DirectDebitPayerNumber>30253234017 </DirectDebitPayerNumber> </PaymentInfo> </pre>

Description:

Tag	Description	Type / Value list	Mandatory	Notes
Currency	Three-character currency code as specified in the ISO 4217 standard	CurrencyType	YES	
PaymentRefId	Payment reference number	ReferenceType		At least ref.no or description must be filled
PaymentDescription	This description will be used as a payment detail	xs:string maxLength 210 only HEX(20)-HEX(FF) allowed		
Payable	Weather this bill needs to be paid or not. YES – Invoice needs to be paid. (PayDueDate is mandatory) NO – Invoice is for information purposes only and does not need payment (PayDueDate is optional)	YesNoType	YES	
PayDueDate	Payment due date	DateType		
PaymentTotalSum	Total amount of the payment	Decimal2FractionDigitsType	YES	
PayerName	Name of the buyer. Used to display in the internet bank.	NameTextType	YES	
PaymentId	Same as InvoiceNumber	NormalTextType	YES	
PayToAccount	The beneficiary's account number	AccountType	YES	
PayToName	The beneficiary's name	NameTextType	YES	
DirectDebitPayeeContractNumber	Direct debit contract number between bank and receiver of the payment. (Saajalepingu number)	ShortTextType	NO	
DirectDebitPayerNumber	Payer identification in direct debit contract (reference number, client number, etc.)	ReferenceType	NO	

2.11. Complex Type Definitions

2.11.1. AccountDataRecord

AccountDataRecord defines the elements used to describe bank account information.

Structure:	Example:
	<pre> <AccountInfo> <AccountNumber>10002028538005 </AccountNumber> <IBAN>EE241010002028538005</IBAN> <BIC>EEUHEE2X</BIC> <BankName>Eesti Ühsipank</BankName> </AccountInfo> </pre>

Description:

Tag	Description	Type / Value list	Mandatory	Notes
AccountNumber	Account number in local banking system	AccountType	YES	
IBAN	International Banking Account Number	AccountType	NO	
BIC	Bank identification code (SWIFT code)	xs:string (Max: 11)	NO	
BankName	The name of the bank	NameTextType	NO	

2.11.2. AccountingRecord

AccountingRecord Describes information needed to automate accounting transactions. Vendor and buyer can agree on information needed to automate invoice (row) processing in buyers accounting system. This information can be used as a seller side proposal as to how this invoice should be described in buyers accounting system. This is adapted from Finnish e-invoice¹

Structure:	Example:
<pre> classDiagram class AccountingRecord { JournalEntry } class JournalEntry { Description General Ledger General Ledger Detail Cost Objective Sum Vat Sum Vat Rate } AccountingRecord "1" -- "*" JournalEntry JournalEntry "1" -- "*" Description JournalEntry "1" -- "*" General Ledger JournalEntry "1" -- "*" General Ledger Detail JournalEntry "1" -- "*" Cost Objective JournalEntry "1" -- "*" Sum JournalEntry "1" -- "*" Vat Sum JournalEntry "1" -- "*" Vat Rate </pre>	<pre> <Accounting> <Description> Elektriarve nr 345 tasumine </Description> <JournalEntry> <GeneralLedger>4106</GeneralLedger> <GeneralLedgerDetail> </GeneralLedgerDetail> <CostObjective></CostObjective> <Amount>5000</Amount> <VatAmount>900</ VatAmount > <VatRate>18</ VatRate> </JournalEntry> <JournalEntry> <GeneralLedger>2131</GeneralLedger> <GeneralLedgerDetail> </GeneralLedgerDetail> <CostObjective></CostObjective> <Amount>-5900</Amount> < VatAmount >0</ VatAmount > <VatRate>18</ VatRate> </JournalEntry> </Accounting> </pre>

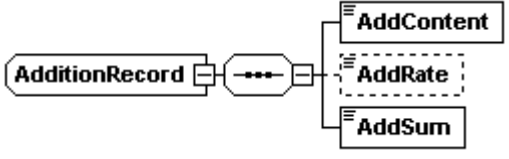
Description:

Tag	Description	Type / Value list	Mandatory	Notes
Description	Description of the journal entry	NormalTextType	NO	
JournalEntry	Describes one journal entry.		YES	1-n
GeneralLedger	General Ledger number (conforming to the short chart of accounts)	ShortTextType	NO	
GeneralLedgerDetail	General Ledger number (conforming to detailed chart of accounts)	ShortTextType	NO	
CostObjective	Cost centre/dimension identifier (optional information, if the vendor can define the dimension, which can be a cost centre, profit centre, project code, identifier of a person, etc)	ShortTextType	NO	
Amount	Shows the amount which will be credited/debited to the ledger account. Positive amount – debit Negative amount – credit	Decimal4FractionDigitsType	NO	
VatAmount	Value added tax (0 if none)	Decimal4FractionDigitsType	NO	
VatRate	VAT amount	Decimal2FractionDigitsType	NO	

¹ Perustililuettelo: <http://www.tiltoimistot.fi/linkit/perustililuettelo/>

2.11.3. AdditionRecord

Addition element describes additions and subtractions on specific amount. This element is used to describe charges and discounts.

Structure:	Example:
	<pre><Addition addCode="VAT"> <AddContent>Püsikliendi soodustus</AddContent> <AddRate>-5</AddRate> <AddSum>-6.3878</AddSum> </Addition></pre>

Description:

Tag	Description	Type / Value list	Mandatory	Notes
addCode	DSC – Discount CHR - Charge	xs:NMTOKEN DSC / CHR	YES	Attribute
AddContent	Name of the addition (ex: Püsikliendi soodustus)	NormalTextType	YES	
AddRate	Rate of the addition/discount (in percent)	Decimal2FractionDigitsType	NO	
AddSum	Amount of the addition	Decimal4FractionDigitsType	YES	

2.11.4. AddressRecord

AddressRecord defines the elements used to describe the address.

Structure:	Example:
	<pre> <MailAddress> <PostalAddress1>Saikla</PostalAddress1> <PostalAddress2> Orissaare postkontor </PostalAddress2> <City>Saaremaa</City> <PostalCode>94601</PostalCode> <Country>Eesti</Country> <Extension id="RoomNumber"> <InformationName> Tuba nr </InformationName> <InformationContent> 17 </InformationContent> </Extension> </MailAddress> </pre>

Description:

Tag	Description	Type / Value list	Mandatory	Notes
PostalAddress1	Street, House, Apartment	NormalTextType	YES	
PostalAddress2	Village, Postal office, etc	NormalTextType	NO	
City	City or County	NormalTextType	YES	
PostalCode	Postal code	xs:string (Max: 10)	NO	
Country	County	NormalTextType	NO	
Extension	Describes additional elements that are needed in this section. See ExtensionRecord for details [on page 23].	ExtensionRecord	NO	0-n

2.11.5. BillPartyRecord

BillPartyRecord defines different parties involved with the invoice (the seller and buyer, the recipient of the invoice and recipient of the goods/services).

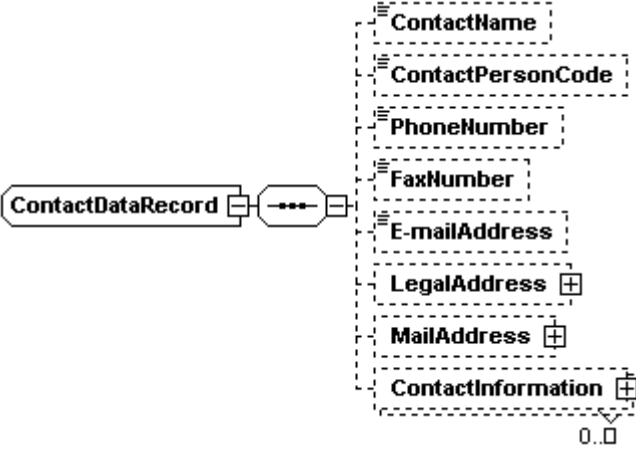
Structure:	Example:
	<pre> <SellerParty> <UniqueCode>348149</UniqueCode> <Name>EXPRESSLIIN AS</Name> <Depld>Sales dept.</Depld> <RegNumber>6310130</RegNumber> <VATRegNnumber>EE100705445 </VATRegNumber> <ContactData> ... </ContactData> <AccountInfo> ... </AccountInfo> <Extension id="LicenceNumber"> <InformationName> Litsents </InformationName> <InformationContent> MAM118045A </InformationContent> </Extension> </SellerParty> </pre>

Description:

Tag	Description	Type / Value list	Mandatory	Notes
UniqueCode	Unique code of the party (ex: client number in the senders bookkeeping system)	ShortTextType	NO	
Name	Name of the sender/reciever of invoice	NameTextType	YES	
Depld	Department identificator (ex: sales)	NormalTextType	NO	
RegNumber	Registration number of the sender/reicever	RegType	NO	
VATRegNumber	VAT registration number of the sender/reicever	RegType	NO	
ContactData	Contact information of the sender/receiver (phone number, address, e-mail, contact person). See ContactDataRecord for details [on page 22].	ContactDataRecord	NO	
AccountInfo	Describes the accounts of the payee. Note: this information is used only in the visual form of the invoice, in case the payee wishes to display all accounts in different banks. See AccountDataRecord for details [on page 17].	AccountDataRecord	NO	0-n
Extension	Describes additional elements that are needed in this section. See ExtensionRecord for details [on page 23].	ExtensionRecord	NO	0-n

2.11.6. ContactDataRecord

ContactDataRecord defines the elements used to describe the sender or receiver of the invoice

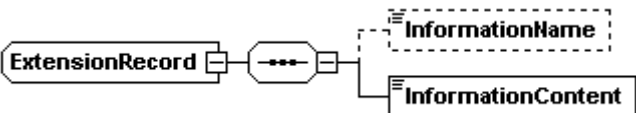
Structure:	Example:
	<pre> <ContactData> <ContactName>Pille Kask</ContactName> <ContactPersonCode>47606140231 </ContactPersonCode> <PhoneNumber>6655501</PhoneNumber> <FaxNumber>6655104</FaxNumber> <EmailAddress> info@myyja.ee </EmailAddress> <LegalAddress> ... </LegalAddress> <MailAddress> ... </MailAddress> <ContactInformation id="AgentName"> <InformationName> Agendi nimi </InformationName> <InformationContent> Tiiu Tamm </InformationContent> </ContactInformation> </ContactData> </pre>

Description:

Tag	Description	Type / Value list	Mandatory	Notes
ContactName	Name of the contact person	NameTextType	NO	
ContactPersonCode	Personal ID-code of the contact person	RegType	NO	
PhoneNumber	Contact phone of the sender/reciever	NormalTextType	NO	
FaxNumber	Fax number of the sender/reciever	NormalTextType	NO	
EmailAddress	Email address of the sender/reciever	xs:string pattern: .+@.+	NO	
LegalAddress	Describes the legal address of the sender/receiver. See AddressRecord for details [on page 20].	AddressRecord	NO	
MailAddress	Describes the postal address of the sender/receiver. See AddressRecord for details [on page 20].	AddressRecord	NO	
ContactInformation	Describes additional elements that are needed in this section. See ExtensionRecord for details [on page 23].	ExtensionRecord	NO	0-n

2.11.7. ExtensionRecord

ExtensionRecord type allows presentation of additional information. For example some elements which have not been defined in the e-bill structure, but are needed to describe necessary information.

Structure:	Example:
 <pre> graph LR ER[ExtensionRecord] --- A[extensionId] ER --- I1[...] I1 --- IN[InformationName] I1 --- IC[InformationContent] </pre>	<pre> <Extension extensionId="LicenceNumber"> <InformationName> Litsents </InformationName> <InformationContent> MAM118045A </InformationContent> </Extension> </pre>

Description:

Tag	Description	Type / Value list	Mandatory	Notes
extensionId	The identification code of the extension element. When defining values to this element it is recommended to follow XML naming conventions [below].	ShortTextType	NO	Attribute
InformationName	Name of the presented information	NormalTextType	NO	
InformationContent	Information	LongType	YES	

XML naming conventions²

In order to enforce a consistent capitalization and naming convention across all XML specifications "Upper Camel Case" (UCC) and "Lower Camel Case" (LCC) Capitalization styles SHALL be used. UCC style capitalizes the first character of each word and compounds the name. LCC style capitalizes the first character of each word except the first word.

- All names are in English
- Element names SHALL be in UCC convention (example: <UpperCamelCaseElement/>).
- Attribute names SHALL be in LCC convention (example: <UpperCamelCaseElement lowerCamelCaseAttribute="Whatever"/>).
- Acronyms SHOULD be avoided, but in cases where they are used, the capitalization SHALL remain (example: XMLSignature).
- Underscore (_), periods (.) and dashes (-) MUST NOT be used (don't use: header.manifest, stock_quote_5, commercial-transaction, use HeaderManifest, stockQuote5, CommercialTransaction instead).
- All complextype definitions use suffix Record
- All simpletype definitions use suffix Type

² Naming conventions

<http://www.ebxml.org/specs/ebTA.pdf>

<http://java.sun.com/blueprints/code/namingconventions.html>

[http://www.e-envoy.gov.uk/oeo/oeo.nsf/sections/guidelines-xml/\\$file/e-government_schema_guidelines_for_XML_v3.pdf](http://www.e-envoy.gov.uk/oeo/oeo.nsf/sections/guidelines-xml/$file/e-government_schema_guidelines_for_XML_v3.pdf)

http://xml.gov/documents/in_progress/developersguide.pdf

2.11.8. VATRecord

This element is used to describe value-added tax.

Structure:	Example:
<pre> graph LR VATRecord[VATRecord] --- Seq[...] Seq --- SumBeforeVAT[SumBeforeVAT] Seq --- VATRate[VATRate] Seq --- VATSum[VATSum] </pre>	<pre> <VAT> <SumBeforeVAT>3813.52</SumBeforeVAT> <VATRate>18</VATRate> <VATSum>686.4336</VATSum> </VAT> </pre>

Description:

Tag	Description	Type / Value list	Mandatory	Notes
SumBeforeVAT	Amount from witch the VAT is calculated	Decimal4FractionDigitsType	YES	
VATRate	VAT rate	Decimal2FractionDigitsType	YES	
VATSum	VAT amount	Decimal4FractionDigitsType	YES	

2.12. Simple Type Definitions

AccountType

type	xs:string		The string data type can contain characters, line feeds, carriage returns, and tab characters.
Restrictions	maxLength	35	
	pattern	([0-9 A-Z])*	Only numbers from 0 to 9 and upper case letters from A-Z are allowed.

CurrencyType

type	xs:string		The string data type can contain characters, line feeds, carriage returns, and tab characters.
restrictions	pattern	[A-Z][A-Z][A-Z]	Three upper case letters from A to Z

DateType

type	xs:date		The date data type is used to specify a date. The date is specified in the following form "CCYY-MM-DD" where: <ul style="list-style-type: none"> • CC indicates the century • YY indicates the year • MM indicates the month • DD indicates the day
------	----------------	--	--

Decimal2FractionDigitsType

type	xs:decimal		The decimal data type is used to specify a numeric value. Examples: 999.50 or +999.54 or -999.52 or 0
restrictions	fractionDigits	2	The maximum number of decimal digits you can specify is 2.

Decimal4FractionDigitsType

type	xs:decimal		The decimal data type is used to specify a numeric value. Examples: 999.5854 or +999.5854 or -999.5217 or 0
restrictions	fractionDigits	4	The maximum number of decimal digits you can specify is 4.

LongTextType

type	xs:string		The string data type can contain characters, line feeds, carriage returns, and tab characters.
restrictions	maxLength	500	Maximum number of characters is 500

NormalTextType

type	xs:string		The string data type can contain characters, line feeds, carriage returns, and tab characters.
restrictions	maxLength	100	Maximum number of characters is 100

NameTextType

type	xs:string		The string data type can contain characters, line feeds, carriage returns, and tab characters.
restrictions	maxLength	70	Maximum number of characters is 70
	pattern	[-ÿ]*	Only characters from HEX(0020) [space] to HEX(00FF) [ÿ] allowed. This pattern restricts values to Basic Latin and Latin-1 Supplement character sets ³ without control characters in positions 0000 to 001F.

RegType

type	xs:string		The string data type can contain characters, line feeds, carriage returns, and tab characters.
restrictions	maxLength	15	

ReferenceType

type	xs:string		The string data type can contain characters, line feeds, carriage returns, and tab characters.
restrictions	maxLength	20	
	pattern	([0-9])*	Only numbers from 0 to 9 allowed

³ <http://www.unicode.org/charts/>

ShortTextType

type	xs:string	The string data type can contain characters, line feeds, carriage returns, and tab characters.
restrictions	maxLength 20	

YesNoType

type	xs:NMTOKEN	A string that does not contain line feeds, carriage returns, tabs, leading or trailing spaces, or multiple spaces. A string that represents the NMTOKEN attribute in XML (only used with schema attributes) Allowed values are YES or NO
restrictions	pattern YES pattern NO	

Built-in data types

xs:integer	The integer data type is used to specify a numeric value without a fractional component.
xs:positiveInteger	An integer containing only positive values (1, 2, ..).
xs:string	The string data type can contain characters, line feeds, carriage returns, and tab characters.
xs:NMTOKEN	A string that represents the NMTOKEN attribute in XML (only used with schema attributes).

3. Sample files

3.1. Mandatory fields only

```
<?xml version="1.0" encoding="UTF-8"?>
<E_Invoice>
  <Header>
    <Date>2003-11-26</Date>
    <FileId>200311260001</FileId>
    <Version>0.4</Version>
    <TotalNumberInvoices>1</TotalNumberInvoices>
    <TotalAmount>1500</TotalAmount>
  </Header>
  <Invoice invoiceId=" A921942" servid="A37600231" regNumber="10004252" accountNumber="10002028538005">
    <InvoiceParties>
      <SellerParty>
        <Name>EXPRESSLIIN AS</Name>
      </SellerParty>
      <BuyerParty>
        <Name>Tõde & amp; Õigus OÜ</Name>
      </BuyerParty>
    </InvoiceParties>
    <InvoiceInformation>
      <Type type="DEB"/>
      <InvoiceNumber>129592-2</InvoiceNumber>
      <InvoiceDate>2003-11-20</InvoiceDate>
    </InvoiceInformation>
    <InvoiceSumGroup>
      <TotalSum>1500</TotalSum>
    </InvoiceSumGroup>
    <InvoiceItem>
      <InvoiceItemGroup>
        <ItemEntry>
          <Description>Harjutusväljak september 2003</Description>
          <ItemTotal>1500</ItemTotal>
        </ItemEntry>
      </InvoiceItemGroup>
    </InvoiceItem>
    <PaymentInfo>
      <Currency>EEK</Currency>
      <PaymentRefId>021610</PaymentRefId>
      <Payable>YES</Payable>
      <PaymentTotalSum>1500</PaymentTotalSum>
      <PaymentDescription>Arve nr 129592-2 tasumine</PaymentDescription>
      <PayDueDate>2003-11-30</PayDueDate>
      <PayerName>ABC AS</PayerName>
      <PaymentId>1295922</PaymentId>
      <PayToAccount>10002028538006</PayToAccount>
      <PayToName>EXPRESSLIIN AS</PayToName>
    </PaymentInfo>
  </Invoice>
</E_Invoice>
```

3.2. All fields

```

<?xml version="1.0" encoding="UTF-8"?>
<E_Invoice xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance" xsi:noNamespaceSchemaLocation="e-invoice.xsd">
  <Header>
    <Test>YES</Test>
    <Date>1967-08-13</Date>
    <FileId>String</FileId>
    <Version>String</Version>
    <SenderId>String</SenderId>
    <ReceiverId>String</ReceiverId>
    <ContractId>String</ContractId>
    <PayeeAccountNumber>0</PayeeAccountNumber>
    <TotalNumberInvoices>2</TotalNumberInvoices>
    <TotalAmount>3.14</TotalAmount>
  </Header>
  <Invoice invoiceId="String" servcId="String" regNumber="String" accountNumber="0" factoring="YES">
    <InvoiceParties>
      <SellerParty>
        <UniqueCode>String</UniqueCode>
        <Name> </Name>
        <Depld>String</Depld>
        <RegNumber>String</RegNumber>
        <VATRegNumber>String</VATRegNumber>
        <ContactData>
          <ContactName> </ContactName>
          <ContactPersonCode>String</ContactPersonCode>
          <PhoneNumber>String</PhoneNumber>
          <FaxNumber>String</FaxNumber>
          <E-mailAddress>x@x</E-mailAddress>
          <LegalAddress>
            <PostalAddress1>String</PostalAddress1>
            <PostalAddress2>String</PostalAddress2>
            <City>String</City>
            <PostalCode>String</PostalCode>
            <Country>String</Country>
            <Extension extensionId="String">
              <InformationName>String</InformationName>
              <InformationContent>String</InformationContent>
            </Extension>
          </LegalAddress>
          <MailAddress>
            <PostalAddress1>String</PostalAddress1>
            <PostalAddress2>String</PostalAddress2>
            <City>String</City>
            <PostalCode>String</PostalCode>
            <Country>String</Country>
            <Extension extensionId="String">
              <InformationName>String</InformationName>
              <InformationContent>String</InformationContent>
            </Extension>
          </MailAddress>
          <ContactInformation extensionId="String">
            <InformationName>String</InformationName>
            <InformationContent>String</InformationContent>
          </ContactInformation>
        </ContactData>
        <AccountInfo>
          <AccountNumber>0</AccountNumber>
          <IBAN>0</IBAN>
          <BIC>String</BIC>
          <BankName> </BankName>
        </AccountInfo>
        <Extension extensionId="String">
          <InformationName>String</InformationName>
          <InformationContent>String</InformationContent>
        </Extension>
      </SellerParty>
      <BuyerParty>
        <UniqueCode>String</UniqueCode>
        <Name> </Name>
        <Depld>String</Depld>
        <RegNumber>String</RegNumber>
        <VATRegNumber>String</VATRegNumber>
        <ContactData>
          <ContactName> </ContactName>

```

```

<ContactPersonCode>String</ContactPersonCode>
<PhoneNumber>String</PhoneNumber>
<FaxNumber>String</FaxNumber>
<E-mailAddress>x@x</E-mailAddress>
<LegalAddress>
  <PostalAddress1>String</PostalAddress1>
  <PostalAddress2>String</PostalAddress2>
  <City>String</City>
  <PostalCode>String</PostalCode>
  <Country>String</Country>
  <Extension extensionId="String">
    <InformationName>String</InformationName>
    <InformationContent>String</InformationContent>
  </Extension>
</LegalAddress>
<MailAddress>
  <PostalAddress1>String</PostalAddress1>
  <PostalAddress2>String</PostalAddress2>
  <City>String</City>
  <PostalCode>String</PostalCode>
  <Country>String</Country>
  <Extension extensionId="String">
    <InformationName>String</InformationName>
    <InformationContent>String</InformationContent>
  </Extension>
</MailAddress>
<ContactInformation extensionId="String">
  <InformationName>String</InformationName>
  <InformationContent>String</InformationContent>
</ContactInformation>
</ContactData>
<AccountInfo>
  <AccountNumber>0</AccountNumber>
  <IBAN>0</IBAN>
  <BIC>String</BIC>
  <BankName> </BankName>
</AccountInfo>
<Extension extensionId="String">
  <InformationName>String</InformationName>
  <InformationContent>String</InformationContent>
</Extension>
</BuyerParty>
<RecipientParty>
  <UniqueCode>String</UniqueCode>
  <Name> </Name>
  <Depld>String</Depld>
  <RegNumber>String</RegNumber>
  <VATRegNumber>String</VATRegNumber>
  <ContactData>
    <ContactName> </ContactName>
    <ContactPersonCode>String</ContactPersonCode>
    <PhoneNumber>String</PhoneNumber>
    <FaxNumber>String</FaxNumber>
    <E-mailAddress>x@x</E-mailAddress>
    <LegalAddress>
      <PostalAddress1>String</PostalAddress1>
      <PostalAddress2>String</PostalAddress2>
      <City>String</City>
      <PostalCode>String</PostalCode>
      <Country>String</Country>
      <Extension extensionId="String">
        <InformationName>String</InformationName>
        <InformationContent>String</InformationContent>
      </Extension>
    </LegalAddress>
    <MailAddress>
      <PostalAddress1>String</PostalAddress1>
      <PostalAddress2>String</PostalAddress2>
      <City>String</City>
      <PostalCode>String</PostalCode>
      <Country>String</Country>
      <Extension extensionId="String">
        <InformationName>String</InformationName>
        <InformationContent>String</InformationContent>
      </Extension>
    </MailAddress>
    <ContactInformation extensionId="String">
      <InformationName>String</InformationName>

```

```

        <InformationContent>String</InformationContent>
    </ContactInformation>
</ContactData>
<AccountInfo>
    <AccountNumber>0</AccountNumber>
    <IBAN>0</IBAN>
    <BIC>String</BIC>
    <BankName> </BankName>
</AccountInfo>
    <Extension extensionId="String">
        <InformationName>String</InformationName>
        <InformationContent>String</InformationContent>
    </Extension>
</RecipientParty>
<DeliveryParty>
    <UniqueCode>String</UniqueCode>
    <Name> </Name>
    <Depld>String</Depld>
    <RegNumber>String</RegNumber>
    <VATRegNumber>String</VATRegNumber>
    <ContactData>
        <ContactName> </ContactName>
        <ContactPersonCode>String</ContactPersonCode>
        <PhoneNumber>String</PhoneNumber>
        <FaxNumber>String</FaxNumber>
        <E-mailAddress>x@x</E-mailAddress>
        <LegalAddress>
            <PostalAddress1>String</PostalAddress1>
            <PostalAddress2>String</PostalAddress2>
            <City>String</City>
            <PostalCode>String</PostalCode>
            <Country>String</Country>
            <Extension extensionId="String">
                <InformationName>String</InformationName>
                <InformationContent>String</InformationContent>
            </Extension>
        </LegalAddress>
        <MailAddress>
            <PostalAddress1>String</PostalAddress1>
            <PostalAddress2>String</PostalAddress2>
            <City>String</City>
            <PostalCode>String</PostalCode>
            <Country>String</Country>
            <Extension extensionId="String">
                <InformationName>String</InformationName>
                <InformationContent>String</InformationContent>
            </Extension>
        </MailAddress>
        <ContactInformation extensionId="String">
            <InformationName>String</InformationName>
            <InformationContent>String</InformationContent>
        </ContactInformation>
    </ContactData>
    <AccountInfo>
        <AccountNumber>0</AccountNumber>
        <IBAN>0</IBAN>
        <BIC>String</BIC>
        <BankName> </BankName>
    </AccountInfo>
    <Extension extensionId="String">
        <InformationName>String</InformationName>
        <InformationContent>String</InformationContent>
    </Extension>
</DeliveryParty>
</InvoiceParties>
<InvoiceInformation>
    <Type type="DEB">
        <SourceInvoice>String</SourceInvoice>
    </Type>
    <FactorContractNumber>String</FactorContractNumber>
    <ContractNumber>String</ContractNumber>
    <DocumentName>String</DocumentName>
    <InvoiceNumber>String</InvoiceNumber>
    <InvoiceContentCode>String</InvoiceContentCode>
    <InvoiceContentText>String</InvoiceContentText>
    <PaymentReferenceNumber>0</PaymentReferenceNumber>
    <PaymentMethod>String</PaymentMethod>
    <InvoiceDate>1967-08-13</InvoiceDate>

```

```

<DueDate>1967-08-13</DueDate>
<FineRatePerDay>3.14</FineRatePerDay>
<Period>
  <PeriodName>String</PeriodName>
  <StartDate>1967-08-13</StartDate>
  <EndDate>1967-08-13</EndDate>
</Period>
<Extension extensionId="String">
  <InformationName>String</InformationName>
  <InformationContent>String</InformationContent>
</Extension>
</InvoiceInformation>
<InvoiceSumGroup>
  <Balance>
    <BalanceDate>1967-08-13</BalanceDate>
    <BalanceBegin>3.14</BalanceBegin>
    <BalanceEnd>3.14</BalanceEnd>
  </Balance>
  <InvoiceSum>3.1415</InvoiceSum>
  <PenaltySum>3.1415</PenaltySum>
  <Addition addCode="DSC">
    <AddContent>String</AddContent>
    <AddRate>3.14</AddRate>
    <AddSum>3.1415</AddSum>
  </Addition>
  <Rounding>3.1415</Rounding>
  <VAT>
    <SumBeforeVAT>3.1415</SumBeforeVAT>
    <VATRate>3.14</VATRate>
    <VATSum>3.1415</VATSum>
  </VAT>
  <TotalSum>3.14</TotalSum>
  <Currency>AAA</Currency>
  <Accounting>
    <Description>String</Description>
    <JournalEntry>
      <GeneralLedger>String</GeneralLedger>
      <GeneralLedgerDetail>String</GeneralLedgerDetail>
      <CostObjective>String</CostObjective>
      <Sum>3.1415</Sum>
      <VatSum>3.1415</VatSum>
      <VatRate>3.14</VatRate>
    </JournalEntry>
  </Accounting>
  <Extension extensionId="String">
    <InformationName>String</InformationName>
    <InformationContent>String</InformationContent>
  </Extension>
</InvoiceSumGroup>
<InvoiceItem>
  <InvoiceItemGroup groupId="String">
    <ItemEntry>
      <SerialNumber>String</SerialNumber>
      <Code>String</Code>
      <Accounting>
        <Description>String</Description>
        <JournalEntry>
          <GeneralLedger>String</GeneralLedger>
          <GeneralLedgerDetail>String</GeneralLedgerDetail>
          <CostObjective>String</CostObjective>
          <Sum>3.1415</Sum>
          <VatSum>3.1415</VatSum>
          <VatRate>3.14</VatRate>
        </JournalEntry>
      </Accounting>
      <CustomerRef>String</CustomerRef>
      <Description>String</Description>
      <EAN>String</EAN>
      <InitialReading>String</InitialReading>
      <FinalReading>String</FinalReading>
      <ItemReserve extensionId="String">
        <InformationName>String</InformationName>
        <InformationContent>String</InformationContent>
      </ItemReserve>
      <ItemUnit>String</ItemUnit>
      <ItemAmount>3.1415</ItemAmount>
      <ItemPrice>3.1415</ItemPrice>
      <ItemSum>3.1415</ItemSum>
    </ItemEntry>
  </InvoiceItemGroup>
</InvoiceItem>

```

```
<Addition addCode="DSC">
  <AddContent>String</AddContent>
  <AddRate>3.14</AddRate>
  <AddSum>3.1415</AddSum>
</Addition>
<VAT>
  <SumBeforeVAT>3.1415</SumBeforeVAT>
  <VATRate>3.14</VATRate>
  <VATSum>3.1415</VATSum>
</VAT>
<ItemTotal>3.1415</ItemTotal>
</ItemEntry>
<GroupEntry>
  <GroupDescription>String</GroupDescription>
  <Extension extensionId="String">
    <InformationName>String</InformationName>
    <InformationContent>String</InformationContent>
  </Extension>
  <Accounting>
    <Description>String</Description>
    <JournalEntry>
      <GeneralLedger>String</GeneralLedger>
      <GeneralLedgerDetail>String</GeneralLedgerDetail>
      <CostObjective>String</CostObjective>
      <Sum>3.1415</Sum>
      <VatSum>3.1415</VatSum>
      <VatRate>3.14</VatRate>
    </JournalEntry>
  </Accounting>
  <GroupAmount>3.1415</GroupAmount>
  <GroupSum>3.1415</GroupSum>
  <Addition addCode="DSC">
    <AddContent>String</AddContent>
    <AddRate>3.14</AddRate>
    <AddSum>3.1415</AddSum>
  </Addition>
  <VAT>
    <SumBeforeVAT>3.1415</SumBeforeVAT>
    <VATRate>3.14</VATRate>
    <VATSum>3.1415</VATSum>
  </VAT>
  <GroupTotal>3.1415</GroupTotal>
</GroupEntry>
</InvoiceItemGroup>
</InvoiceItem>
<AdditionalInformation extensionId="String">
  <InformationName>String</InformationName>
  <InformationContent>String</InformationContent>
</AdditionalInformation>
<PaymentInfo>
  <Currency>AAA</Currency>
  <PaymentRefId>0</PaymentRefId>
  <PaymentDescription> </PaymentDescription>
  <Payable>NO</Payable>
  <PayDueDate>1967-08-13</PayDueDate>
  <PaymentTotalSum>3.14</PaymentTotalSum>
  <PayerName> </PayerName>
  <PaymentId>0</PaymentId>
  <PayToAccount>0</PayToAccount>
  <PayToName> </PayToName>
  <DirectDebitPayeeContractNumber>String</DirectDebitPayeeContractNumber>
  <DirectDebitPayerNumber>0</DirectDebitPayerNumber>
</PaymentInfo>
</Invoice>
</E_Invoice>
```


3.3. Typical e-invoice example

```

<?xml version="1.0" encoding="UTF-8"?>
<E_Invoice xsi:noNamespaceSchemaLocation="e-invoice.xsd">
  <Header>
    <Test>YES</Test>
    <Date>2003-12-11</Date>
    <FileId>1071173273</FileId>
    <Version>0.4</Version>
    <TotalNumberInvoices>1</TotalNumberInvoices>
    <TotalAmount>29768.04</TotalAmount>
  </Header>
  <Invoice invoiceId="10711732731" serviceld="" regNumber="10004252" accountNumber="">
    <InvoiceParties>
      <SellerParty>
        <Name>AS Falck Eesti</Name>
        <RegNumber>10022095</RegNumber>
        <VATRegNumber>EE100642889</VATRegNumber>
        <ContactData>
          <ContactName>Kristine Oks</ContactName>
          <PhoneNumber>06511911</PhoneNumber>
          <FaxNumber>06511738</FaxNumber>
          <LegalAddress>
            <PostalAddress1>Tammsaare tee 25</PostalAddress1>
            <City>Tallinn</City>
            <PostalCode>11314</PostalCode>
          </LegalAddress>
          <MailAddress>
            <PostalAddress1>Tammsaare tee 25</PostalAddress1>
            <City>Tallinn</City>
            <PostalCode>11314</PostalCode>
          </MailAddress>
        </ContactData>
        <AccountInfo>
          <AccountNumber>10002004823006</AccountNumber>
          <BankName>Eesti Ühispank</BankName>
        </AccountInfo>
        <AccountInfo>
          <AccountNumber>1120125178</AccountNumber>
          <BankName>Hansapank</BankName>
        </AccountInfo>
      </SellerParty>
      <BuyerParty>
        <Name>AS Eesti Ühispank</Name>
        <RegNumber>10004252</RegNumber>
        <ContactData>
          <ContactName>Maili Kalmann</ContactName>
          <E-mailAddress>maili.kalmann@eyp.ee</E-mailAddress>
          <LegalAddress>
            <PostalAddress1>Tornimäe 2</PostalAddress1>
            <City>Tallinn</City>
            <PostalCode>15010</PostalCode>
          </LegalAddress>
          <MailAddress>
            <PostalAddress1>Tornimäe 2</PostalAddress1>
            <City>Tallinn</City>
            <PostalCode>15010</PostalCode>
          </MailAddress>
        </ContactData>
      </BuyerParty>
    </InvoiceParties>
    <InvoiceInformation>
      <Type type="DEB"/>
      <ContractNumber>P-03/16000</ContractNumber>
      <DocumentName>Arve</DocumentName>
      <InvoiceNumber>5020418223</InvoiceNumber>
      <PaymentReferenceNumber>351989250204182234</PaymentReferenceNumber>
      <InvoiceDate>2003-11-01</InvoiceDate>
      <DueDate>2003-11-11</DueDate>
      <Period>
        <StartDate>2003-11-01</StartDate>
        <EndDate>2003-11-30</EndDate>
      </Period>
    </InvoiceInformation>
    <InvoiceSumGroup>
      <InvoiceSum>25227.15</InvoiceSum>
    </InvoiceSumGroup>
  </Invoice>

```

```
<Rounding>0.0025</Rounding>
<VAT>
  <SumBeforeVAT>25227.1525</SumBeforeVAT>
  <VATRate>18</VATRate>
  <VATSum>4540.8874</VATSum>
</VAT>
<TotalSum>29768.04</TotalSum>
<Currency>EEK</Currency>
</InvoiceSumGroup>
<InvoiceItem>
  <InvoiceItemGroup>
    <ItemEntry>
      <Code>195</Code>
      <Accounting>
        <JournalEntry>
          <CostObjective>70003</CostObjective>
        </JournalEntry>
      </Accounting>
      <CustomerRef>lep.P-03/16000 lisa 4/4.23, 09-06-2003</CustomerRef>
      <Description>Kuumaks Paldiski mnt 21 ,Keila</Description>
      <ItemReserve extensionId="period">
        <InformationName>Period</InformationName>
        <InformationContent>01-11-2003 / 30-11-2003</InformationContent>
      </ItemReserve>
      <ItemReserve extensionId="addressCode">
        <InformationContent>AR00083</InformationContent>
      </ItemReserve>
      <ItemAmount>1</ItemAmount>
      <ItemPrice>4000.0</ItemPrice>
      <ItemSum>4000.0</ItemSum>
      <VAT>
        <SumBeforeVAT>4000.0</SumBeforeVAT>
        <VATRate>18</VATRate>
        <VATSum>720.0</VATSum>
      </VAT>
      <ItemTotal>4720.0</ItemTotal>
    </ItemEntry>
    <ItemEntry>
      <Code>196</Code>
      <Accounting>
        <JournalEntry>
          <CostObjective>70003</CostObjective>
        </JournalEntry>
      </Accounting>
      <CustomerRef>lep.P-03/16000 4/4.23, 01-09-2003</CustomerRef>
      <Description>Seadmete hooldus Paldiski mnt 21, Keila</Description>
      <ItemReserve extensionId="period">
        <InformationName>Period</InformationName>
        <InformationContent>01-11-2003 / 30-11-2003</InformationContent>
      </ItemReserve>
      <ItemReserve extensionId="addressCode">
        <InformationContent>AR00083</InformationContent>
      </ItemReserve>
      <ItemAmount>1</ItemAmount>
      <ItemPrice>3500.0</ItemPrice>
      <ItemSum>3500.0</ItemSum>
      <VAT>
        <SumBeforeVAT>3500.0</SumBeforeVAT>
        <VATRate>18</VATRate>
        <VATSum>630.0</VATSum>
      </VAT>
      <ItemTotal>4130.0</ItemTotal>
    </ItemEntry>
    <ItemEntry>
      <Code>197</Code>
      <Accounting>
        <JournalEntry>
          <CostObjective>70003</CostObjective>
        </JournalEntry>
      </Accounting>
      <Description>Vähem esitatud hooldus oktoober 2003 Paldiski mnt 21, Keila</Description>
      <ItemReserve extensionId="period">
        <InformationName>Period</InformationName>
        <InformationContent>01-10-2003 / 31-10-2003</InformationContent>
      </ItemReserve>
      <ItemReserve extensionId="addressCode">
        <InformationContent>AR00083</InformationContent>
      </ItemReserve>
    </ItemEntry>
  </InvoiceItemGroup>
</InvoiceItem>
```

```
<ItemAmount>1</ItemAmount>
<ItemPrice>1000.0</ItemPrice>
<ItemSum>1000.0</ItemSum>
<VAT>
  <SumBeforeVAT>1000.0</SumBeforeVAT>
  <VATRate>18</VATRate>
  <VATSum>180.0</VATSum>
</VAT>
<ItemTotal>1180.0</ItemTotal>
</ItemEntry>
<ItemEntry>
  <Code>226</Code>
  <Accounting>
    <JournalEntry>
      <CostObjective>12101</CostObjective>
    </JournalEntry>
  </Accounting>
  <CustomerRef>lep.P-03/16000 lisa 4/4.42, 09-06-2003</CustomerRef>
  <Description>Kuumaks Aia 5,Valga</Description>
  <ItemReserve extensionId="period">
    <InformationName>Period</InformationName>
    <InformationContent>01-11-2003 / 30-11-2003</InformationContent>
  </ItemReserve>
  <ItemReserve extensionId="addressCode">
    <InformationContent>AP110056</InformationContent>
  </ItemReserve>
  <ItemAmount>1</ItemAmount>
  <ItemPrice>5500.0</ItemPrice>
  <ItemSum>5500.0</ItemSum>
  <VAT>
    <SumBeforeVAT>5500.0</SumBeforeVAT>
    <VATRate>18</VATRate>
    <VATSum>990.0</VATSum>
  </VAT>
  <ItemTotal>6490.0</ItemTotal>
</ItemEntry>
<ItemEntry>
  <Code>227</Code>
  <Accounting>
    <JournalEntry>
      <CostObjective>12101</CostObjective>
    </JournalEntry>
  </Accounting>
  <CustomerRef>lep.P-Q3/16000 lisa 4/4.42, 09-06-2003</CustomerRef>
  <Description>Mehitatud valve Aia 5,Valga</Description>
  <ItemReserve extensionId="period">
    <InformationName>Period</InformationName>
    <InformationContent>01-11-2003 / 30-11-2003</InformationContent>
  </ItemReserve>
  <ItemReserve extensionId="addressCode">
    <InformationContent>AP110056</InformationContent>
  </ItemReserve>
  <ItemAmount>1</ItemAmount>
  <ItemPrice>4753.0</ItemPrice>
  <ItemSum>4753.0</ItemSum>
  <VAT>
    <SumBeforeVAT>4753.0</SumBeforeVAT>
    <VATRate>18</VATRate>
    <VATSum>855.54</VATSum>
  </VAT>
  <ItemTotal>5608.54</ItemTotal>
</ItemEntry>
<ItemEntry>
  <Code>228</Code>
  <Accounting>
    <JournalEntry>
      <CostObjective>12101</CostObjective>
    </JournalEntry>
  </Accounting>
  <CustomerRef>lep.P-03/16000 lisa 4/4.42, 09-06-2003</CustomerRef>
  <Description>Patrullteenus Aia 5,Valga</Description>
  <ItemReserve extensionId="period">
    <InformationName>Period</InformationName>
    <InformationContent>01-11-2003 / 30-11-2003</InformationContent>
  </ItemReserve>
  <ItemReserve extensionId="addressCode">
    <InformationContent>AP110056</InformationContent>
  </ItemReserve>
```

```

<ItemAmount>1</ItemAmount>
<ItemPrice>2500.0</ItemPrice>
<ItemSum>2500.0</ItemSum>
<VAT>
  <SumBeforeVAT>2500.0</SumBeforeVAT>
  <VATRate>18</VATRate>
  <VATSum>450.0</VATSum>
</VAT>
<ItemTotal>2950.0</ItemTotal>
</ItemEntry>
<ItemEntry>
  <Code>229</Code>
  <Accounting>
    <JournalEntry>
      <CostObjective>12101</CostObjective>
    </JournalEntry>
  </Accounting>
  <CustomerRef>lep,P-03116000 lisa 4/4.42, 09-06-2003</CustomerRef>
  <Description>Seadmete hooldus Aia 5,Valga</Description>
  <ItemReserve extensionId="period">
    <InformationName>Period</InformationName>
    <InformationContent>01-11-2003 / 30-11-2003</InformationContent>
  </ItemReserve>
  <ItemReserve extensionId="addressCode">
    <InformationContent>AP110056</InformationContent>
  </ItemReserve>
  <ItemAmount>1</ItemAmount>
  <ItemPrice>400.0</ItemPrice>
  <ItemSum>400.0</ItemSum>
  <VAT>
    <SumBeforeVAT>400.0</SumBeforeVAT>
    <VATRate>18</VATRate>
    <VATSum>72.0</VATSum>
  </VAT>
  <ItemTotal>472.0</ItemTotal>
</ItemEntry>
<ItemEntry>
  <Code>230</Code>
  <Accounting>
    <JournalEntry>
      <CostObjective>12101</CostObjective>
    </JournalEntry>
  </Accounting>
  <CustomerRef>lep.P-03/16000 4/4.42, 12-07-2003</CustomerRef>
  <Description>Seadmete rent Aia 5,Valga</Description>
  <ItemReserve extensionId="period">
    <InformationName>Period</InformationName>
    <InformationContent>01-11-2003 / 30-11-2003</InformationContent>
  </ItemReserve>
  <ItemReserve extensionId="addressCode">
    <InformationContent>AP110056</InformationContent>
  </ItemReserve>
  <ItemAmount>1</ItemAmount>
  <ItemPrice>3574.14</ItemPrice>
  <ItemSum>3574.15</ItemSum>
  <VAT>
    <SumBeforeVAT>3574.15</SumBeforeVAT>
    <VATRate>18</VATRate>
    <VATSum>643.347</VATSum>
  </VAT>
  <ItemTotal>4217.497</ItemTotal>
</ItemEntry>
</InvoiceItemGroup>
</InvoiceItem>
<PaymentInfo>
  <Currency>EEK</Currency>
  <PaymentRefId>351989250204182234</PaymentRefId>
  <Payable>YES</Payable>
  <PaymentTotalSum>29768.04</PaymentTotalSum>
  <PaymentDescription>Arve nr 5020418223 tasumine</PaymentDescription>
  <PayDueDate>2003-11-11</PayDueDate>
  <PayerName>Eesti Ühispank AS</PayerName>
  <PaymentId>5020418223</PaymentId>
  <PayToAccount>10002004823006</PayToAccount>
  <PayToName>Falck Eesti AS</PayToName>
</PaymentInfo>
</Invoice>
</E_Invoice>

```

Appendix 1 - XML Schema

A Schema describes what one or more XML documents can look like, and defines:

- The elements the document contains, and the order in which they appear
- The element content, and element attributes if any

The purpose of a schema is to allow machine validation of document structure.

```
<?xml version="1.0" encoding="UTF-8"?>
<xs:schema xmlns:xs="http://www.w3.org/2001/XMLSchema" elementFormDefault="qualified">
  <xs:element name="E_Invoice">
    <xs:annotation>
      <xs:documentation>root element</xs:documentation>
    </xs:annotation>
    <xs:complexType>
      <xs:sequence>
        <xs:element ref="Header"/>
        <xs:element ref="Invoice" maxOccurs="unbounded"/>
      </xs:sequence>
    </xs:complexType>
  </xs:element>
  <xs:element name="Header">
    <xs:complexType>
      <xs:sequence>
        <xs:element name="Test" type="YesNoType" minOccurs="0"/>
        <xs:element name="Date" type="DateType"/>
        <xs:element name="FileId" type="ShortTextType"/>
        <xs:element name="Version" type="ShortTextType"/>
        <xs:element name="SenderId" type="ShortTextType" minOccurs="0"/>
        <xs:element name="ReceiverId" type="ShortTextType" minOccurs="0"/>
        <xs:element name="ContractId" type="ShortTextType" minOccurs="0"/>
        <xs:element name="PayeeAccountNumber" type="AccountType" minOccurs="0"/>
        <xs:element name="TotalNumberInvoices" type="xs:positiveInteger"/>
        <xs:element name="TotalAmount" type="Decimal2FractionDigitsType"/>
      </xs:sequence>
    </xs:complexType>
  </xs:element>
  <xs:element name="Invoice">
    <xs:complexType>
      <xs:sequence>
        <xs:element ref="InvoiceParties"/>
        <xs:element ref="InvoiceInformation"/>
        <xs:element ref="InvoiceSumGroup" maxOccurs="2"/>
        <xs:element ref="InvoiceItem"/>
        <xs:element ref="AdditionalInformation" minOccurs="0" maxOccurs="unbounded"/>
        <xs:element ref="PaymentInfo"/>
      </xs:sequence>
      <xs:attribute name="invoiceId" type="NormalTextType" use="required"/>
      <xs:attribute name="serviceId" type="ShortTextType" use="required"/>
      <xs:attribute name="regNumber" type="RegType" use="required"/>
      <xs:attribute name="accountNumber" type="AccountType" use="required"/>
      <xs:attribute name="factoring" type="YesNoType" use="optional"/>
    </xs:complexType>
  </xs:element>
  <xs:element name="InvoiceParties">
    <xs:complexType>
      <xs:sequence>
        <xs:element name="SellerParty" type="BillPartyRecord"/>
        <xs:element name="BuyerParty" type="BillPartyRecord"/>
        <xs:element name="RecipientParty" type="BillPartyRecord" minOccurs="0"/>
        <xs:element name="DeliveryParty" type="BillPartyRecord" minOccurs="0"/>
      </xs:sequence>
    </xs:complexType>
  </xs:element>
  <xs:element name="InvoiceInformation">
    <xs:complexType>
      <xs:sequence>
        <xs:element name="Type">
          <xs:complexType>
            <xs:sequence>
              <xs:element name="SourceInvoice" type="ShortTextType" minOccurs="0"/>
            </xs:sequence>
          </xs:complexType>
        </xs:element>
        <xs:attribute name="type" use="required"/>
      </xs:sequence>
    </xs:complexType>
  </xs:element>

```

```

        <xs:simpleType>
          <xs:restriction base="xs:NMTOKEN">
            <xs:pattern value="DEB"/>
            <xs:pattern value="CRE"/>
          </xs:restriction>
        </xs:simpleType>
      </xs:attribute>
    </xs:complexType>
  </xs:element>
  <xs:element name="FactorContractNumber" type="NormalTextType" minOccurs="0"/>
  <xs:element name="ContractNumber" type="NormalTextType" minOccurs="0"/>
  <xs:element name="DocumentName" type="NormalTextType" minOccurs="0"/>
  <xs:element name="InvoiceNumber" type="NormalTextType"/>
  <xs:element name="InvoiceContentCode" type="ShortTextType" minOccurs="0"/>
  <xs:element name="InvoiceContentText" type="NormalTextType" minOccurs="0"/>
  <xs:element name="PaymentReferenceNumber" type="ReferenceType" minOccurs="0"/>
  <xs:element name="PaymentMethod" type="NormalTextType" minOccurs="0"/>
  <xs:element name="InvoiceDate" type="DateType"/>
  <xs:element name="DueDate" type="DateType" minOccurs="0"/>
  <xs:element name="FineRatePerDay" type="Decimal2FractionDigitsType" minOccurs="0"/>
  <xs:element name="Period" minOccurs="0">
    <xs:complexType>
      <xs:sequence>
        <xs:element name="PeriodName" type="NormalTextType" minOccurs="0"/>
        <xs:element name="StartDate" type="DateType" minOccurs="0"/>
        <xs:element name="EndDate" type="DateType" minOccurs="0"/>
      </xs:sequence>
    </xs:complexType>
  </xs:element>
  <xs:element name="Extension" type="ExtensionRecord" minOccurs="0" maxOccurs="unbounded"/>
</xs:sequence>
</xs:complexType>
</xs:element>
<xs:element name="InvoiceSumGroup">
  <xs:complexType>
    <xs:sequence>
      <xs:element name="Balance" minOccurs="0">
        <xs:complexType>
          <xs:sequence>
            <xs:element name="BalanceDate" type="DateType" minOccurs="0"/>
            <xs:element name="BalanceBegin" type="Decimal2FractionDigitsType" minOccurs="0"/>
            <xs:element name="BalanceEnd" type="Decimal2FractionDigitsType" minOccurs="0"/>
          </xs:sequence>
        </xs:complexType>
      </xs:element>
      <xs:element name="InvoiceSum" type="Decimal4FractionDigitsType" minOccurs="0"/>
      <xs:element name="PenaltySum" type="Decimal4FractionDigitsType" minOccurs="0"/>
      <xs:element name="Addition" type="AdditionRecord" minOccurs="0" maxOccurs="unbounded"/>
      <xs:element name="Rounding" type="Decimal4FractionDigitsType" minOccurs="0"/>
      <xs:element name="VAT" type="VATRecord" minOccurs="0" maxOccurs="unbounded"/>
      <xs:element name="TotalSum" type="Decimal2FractionDigitsType"/>
      <xs:element name="Currency" type="CurrencyType" minOccurs="0"/>
      <xs:element name="Accounting" type="AccountingRecord" minOccurs="0"/>
      <xs:element name="Extension" type="ExtensionRecord" minOccurs="0" maxOccurs="unbounded"/>
    </xs:sequence>
  </xs:complexType>
</xs:element>
<xs:element name="InvoiceItem">
  <xs:complexType>
    <xs:sequence>
      <xs:element ref="InvoiceItemGroup" maxOccurs="unbounded"/>
    </xs:sequence>
  </xs:complexType>
</xs:element>
<xs:element name="InvoiceItemGroup">
  <xs:complexType>
    <xs:sequence>
      <xs:element ref="ItemEntry" maxOccurs="unbounded"/>
      <xs:element ref="GroupEntry" minOccurs="0"/>
    </xs:sequence>
    <xs:attribute name="groupId" type="ShortTextType" use="optional"/>
  </xs:complexType>
</xs:element>
<xs:element name="ItemEntry">
  <xs:complexType>
    <xs:sequence>
      <xs:element name="SerialNumber" type="ShortTextType" minOccurs="0"/>
      <xs:element name="Code" type="ShortTextType" minOccurs="0"/>
    </xs:sequence>
  </xs:complexType>

```

```

<xs:element name="Accounting" type="AccountingRecord" minOccurs="0"/>
<xs:element name="CustomerRef" type="NormalTextType" minOccurs="0"/>
<xs:element name="Description" type="LongTextType"/>
<xs:element name="EAN" type="NormalTextType" minOccurs="0"/>
<xs:element name="InitialReading" type="ShortTextType" minOccurs="0"/>
<xs:element name="FinalReading" type="ShortTextType" minOccurs="0"/>
<xs:element name="ItemReserve" type="ExtensionRecord" minOccurs="0" maxOccurs="unbounded"/>
<xs:element name="ItemUnit" type="ShortTextType" minOccurs="0"/>
<xs:element name="ItemAmount" type="Decimal4FractionDigitsType" minOccurs="0"/>
<xs:element name="ItemPrice" type="Decimal4FractionDigitsType" minOccurs="0"/>
<xs:element name="ItemSum" type="Decimal4FractionDigitsType" minOccurs="0"/>
<xs:element name="Addition" type="AdditionRecord" minOccurs="0" maxOccurs="unbounded"/>
<xs:element name="VAT" type="VATRecord" minOccurs="0"/>
<xs:element name="ItemTotal" type="Decimal4FractionDigitsType"/>
</xs:sequence>
</xs:complexType>
</xs:element>
<xs:element name="GroupEntry">
  <xs:complexType>
    <xs:sequence>
      <xs:element name="GroupDescription" type="NormalTextType" minOccurs="0"/>
      <xs:element name="Extension" type="ExtensionRecord" minOccurs="0" maxOccurs="unbounded"/>
      <xs:element name="Accounting" type="AccountingRecord" minOccurs="0"/>
      <xs:element name="GroupAmount" type="Decimal4FractionDigitsType" minOccurs="0"/>
      <xs:element name="GroupSum" type="Decimal4FractionDigitsType" minOccurs="0"/>
      <xs:element name="Addition" type="AdditionRecord" minOccurs="0" maxOccurs="unbounded"/>
      <xs:element name="VAT" type="VATRecord" minOccurs="0"/>
      <xs:element name="GroupTotal" type="Decimal4FractionDigitsType"/>
    </xs:sequence>
  </xs:complexType>
</xs:element>
<xs:element name="AdditionalInformation" type="ExtensionRecord"/>
<xs:element name="PaymentInfo">
  <xs:complexType>
    <xs:sequence>
      <xs:element name="Currency" type="CurrencyType"/>
      <xs:choice>
        <xs:sequence>
          <xs:element name="PaymentRefId" type="ReferenceType"/>
          <xs:element name="PaymentDescription" minOccurs="0">
            <xs:simpleType>
              <xs:restriction base="xs:string">
                <xs:maxLength value="210"/>
                <xs:pattern value="[&#x0020;-&#x00FF;]*"/>
              </xs:restriction>
            </xs:simpleType>
          </xs:element>
        </xs:sequence>
        <xs:sequence>
          <xs:element name="PaymentRefId" type="ReferenceType" minOccurs="0"/>
          <xs:element name="PaymentDescription">
            <xs:simpleType>
              <xs:restriction base="xs:string">
                <xs:maxLength value="210"/>
                <xs:pattern value="[&#x0020;-&#x00FF;]*"/>
              </xs:restriction>
            </xs:simpleType>
          </xs:element>
        </xs:sequence>
      </xs:choice>
      <xs:choice>
        <xs:sequence>
          <xs:element name="Payable" type="YesNoType" fixed="NO"/>
          <xs:element name="PayDueDate" type="DateType" minOccurs="0"/>
        </xs:sequence>
        <xs:sequence>
          <xs:element name="Payable" type="YesNoType" fixed="YES"/>
          <xs:element name="PayDueDate" type="DateType"/>
        </xs:sequence>
      </xs:choice>
      <xs:element name="PaymentTotalSum" type="Decimal2FractionDigitsType"/>
      <xs:element name="PayerName" type="NameTextType"/>
      <xs:element name="PaymentId" type="xs:integer"/>
      <xs:element name="PayToAccount" type="AccountType"/>
      <xs:element name="PayToName" type="NameTextType"/>
      <xs:element name="DirectDebitPayeeContractNumber" type="ShortTextType" minOccurs="0"/>
      <xs:element name="DirectDebitPayerNumber" type="ReferenceType" minOccurs="0"/>
    </xs:sequence>
  </xs:complexType>
</xs:element>

```

```

</xs:complexType>
</xs:element>
<xs:complexType name="AccountDataRecord">
  <xs:sequence>
    <xs:element name="AccountNumber" type="AccountType"/>
    <xs:element name="IBAN" type="AccountType" minOccurs="0"/>
    <xs:element name="BIC" minOccurs="0">
      <xs:simpleType>
        <xs:restriction base="xs:string">
          <xs:maxLength value="11"/>
        </xs:restriction>
      </xs:simpleType>
    </xs:element>
    <xs:element name="BankName" minOccurs="0">
      <xs:simpleType>
        <xs:restriction base="NameTextType"/>
      </xs:simpleType>
    </xs:element>
  </xs:sequence>
</xs:complexType>
<xs:complexType name="AccountingRecord">
  <xs:sequence>
    <xs:element name="Description" type="NormalTextType" minOccurs="0"/>
    <xs:element name="JournalEntry" maxOccurs="unbounded">
      <xs:complexType>
        <xs:sequence>
          <xs:element name="GeneralLedger" type="ShortTextType" minOccurs="0"/>
          <xs:element name="GeneralLedgerDetail" type="ShortTextType" minOccurs="0"/>
          <xs:element name="CostObjective" type="ShortTextType" minOccurs="0"/>
          <xs:element name="Sum" type="Decimal4FractionDigitsType" minOccurs="0"/>
          <xs:element name="VatSum" type="Decimal4FractionDigitsType" minOccurs="0"/>
          <xs:element name="VatRate" type="Decimal2FractionDigitsType" minOccurs="0"/>
        </xs:sequence>
      </xs:complexType>
    </xs:element>
  </xs:sequence>
</xs:complexType>
<xs:complexType name="AdditionRecord">
  <xs:sequence>
    <xs:element name="AddContent" type="NormalTextType"/>
    <xs:element name="AddRate" type="Decimal2FractionDigitsType" minOccurs="0"/>
    <xs:element name="AddSum" type="Decimal4FractionDigitsType"/>
  </xs:sequence>
  <xs:attribute name="addCode" use="required">
    <xs:simpleType>
      <xs:restriction base="xs:NMTOKEN">
        <xs:pattern value="DSC"/>
        <xs:pattern value="CHR"/>
      </xs:restriction>
    </xs:simpleType>
  </xs:attribute>
</xs:complexType>
<xs:complexType name="AddressRecord">
  <xs:sequence>
    <xs:element name="PostalAddress1" type="NormalTextType"/>
    <xs:element name="PostalAddress2" type="NormalTextType" minOccurs="0"/>
    <xs:element name="City" type="NormalTextType"/>
    <xs:element name="PostalCode" minOccurs="0">
      <xs:simpleType>
        <xs:restriction base="xs:string">
          <xs:maxLength value="10"/>
        </xs:restriction>
      </xs:simpleType>
    </xs:element>
    <xs:element name="Country" type="NormalTextType" minOccurs="0"/>
    <xs:element name="Extension" type="ExtensionRecord" minOccurs="0" maxOccurs="unbounded"/>
  </xs:sequence>
</xs:complexType>
<xs:complexType name="BillPartyRecord">
  <xs:sequence>
    <xs:element name="UniqueCode" type="ShortTextType" minOccurs="0"/>
    <xs:element name="Name" type="NameTextType"/>
    <xs:element name="Depld" type="NormalTextType" minOccurs="0"/>
    <xs:element name="RegNumber" type="RegType" minOccurs="0"/>
    <xs:element name="VATRegNumber" type="RegType" minOccurs="0"/>
    <xs:element name="ContactData" type="ContactDataRecord" minOccurs="0"/>
    <xs:element name="AccountInfo" type="AccountDataRecord" minOccurs="0" maxOccurs="unbounded"/>
    <xs:element name="Extension" type="ExtensionRecord" minOccurs="0" maxOccurs="unbounded"/>
  </xs:sequence>

```



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</xs:sequence>
</xs:complexType>
<xs:complexType name="ContactDataRecord">
  <xs:sequence>
    <xs:element name="ContactName" type="NameTextType" minOccurs="0"/>
    <xs:element name="ContactPersonCode" type="RegType" minOccurs="0"/>
    <xs:element name="PhoneNumber" type="NormalTextType" minOccurs="0"/>
    <xs:element name="FaxNumber" type="NormalTextType" minOccurs="0"/>
    <xs:element name="E-mailAddress" minOccurs="0">
      <xs:simpleType>
        <xs:restriction base="xs:string">
          <xs:pattern value=".+@.+"/>
        </xs:restriction>
      </xs:simpleType>
    </xs:element>
    <xs:element name="LegalAddress" type="AddressRecord" minOccurs="0"/>
    <xs:element name="MailAddress" type="AddressRecord" minOccurs="0"/>
    <xs:element name="ContactInformation" type="ExtensionRecord" minOccurs="0" maxOccurs="unbounded"/>
  </xs:sequence>
</xs:complexType>
<xs:complexType name="ExtensionRecord">
  <xs:sequence>
    <xs:element name="InformationName" type="NormalTextType" minOccurs="0"/>
    <xs:element name="InformationContent" type="LongTextType"/>
  </xs:sequence>
  <xs:attribute name="extensionId" type="xs:anySimpleType" use="optional"/>
</xs:complexType>
<xs:complexType name="VATRecord">
  <xs:sequence>
    <xs:element name="SumBeforeVAT" type="Decimal4FractionDigitsType"/>
    <xs:element name="VATRate" type="Decimal2FractionDigitsType"/>
    <xs:element name="VATSum" type="Decimal4FractionDigitsType"/>
  </xs:sequence>
</xs:complexType>
<xs:simpleType name="AccountType">
  <xs:restriction base="xs:string">
    <xs:maxLength value="35"/>
    <xs:pattern value="([0-9|A-Z])*"/>
  </xs:restriction>
</xs:simpleType>
<xs:simpleType name="CurrencyType">
  <xs:restriction base="xs:string">
    <xs:pattern value="[A-Z][A-Z][A-Z]"/>
  </xs:restriction>
</xs:simpleType>
<xs:simpleType name="DateType">
  <xs:restriction base="xs:date"/>
</xs:simpleType>
<xs:simpleType name="Decimal2FractionDigitsType">
  <xs:restriction base="xs:decimal">
    <xs:fractionDigits value="2"/>
  </xs:restriction>
</xs:simpleType>
<xs:simpleType name="Decimal4FractionDigitsType">
  <xs:restriction base="xs:decimal">
    <xs:fractionDigits value="4"/>
  </xs:restriction>
</xs:simpleType>
<xs:simpleType name="LongTextType">
  <xs:restriction base="xs:string">
    <xs:maxLength value="500"/>
  </xs:restriction>
</xs:simpleType>
<xs:simpleType name="NormalTextType">
  <xs:restriction base="xs:string">
    <xs:maxLength value="100"/>
  </xs:restriction>
</xs:simpleType>
<xs:simpleType name="NameTextType">
  <xs:restriction base="xs:string">
    <xs:maxLength value="70"/>
    <xs:pattern value="[&#x0020;-&#x00FF;]*"/>
  </xs:restriction>
</xs:simpleType>
<xs:simpleType name="RegType">
  <xs:restriction base="xs:string">
    <xs:maxLength value="15"/>
  </xs:restriction>

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```
</xs:simpleType>
<xs:simpleType name="ReferenceType">
  <xs:restriction base="xs:string">
    <xs:maxLength value="20"/>
    <xs:pattern value="([0-9])*"/>
  </xs:restriction>
</xs:simpleType>
<xs:simpleType name="ShortTextType">
  <xs:restriction base="xs:string">
    <xs:maxLength value="20"/>
  </xs:restriction>
</xs:simpleType>
<xs:simpleType name="YesNoType">
  <xs:restriction base="xs:NMTOKEN">
    <xs:pattern value="YES"/>
    <xs:pattern value="NO"/>
  </xs:restriction>
</xs:simpleType>
</xs:schema>
```