



## **Description of Estonian electronic invoice**

**Version 1.1**

**In English**

**01.12.2009**

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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
01/12/2009	1.1	Some changes in structure, many elements added and updates in data types.	Andres Lilleste

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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. Also if sender and receiver are clients of an operator they can send and receive invoices.

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.

## 1.3. References

### XML:

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**W3C XML Schema recommendation**

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

**W3Schools XML Tutorial**

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

### Legislation:

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**Estonian Value Added Tax Act**

<https://www.riigiteataja.ee/ert/act.jsp?id=13218206>

**Estonian Accounting Act**

<https://www.riigiteataja.ee/ert/act.jsp?id=13165676>

## 2. E-Invoice description

### 2.1. General

Encoding of XML files is UTF-8

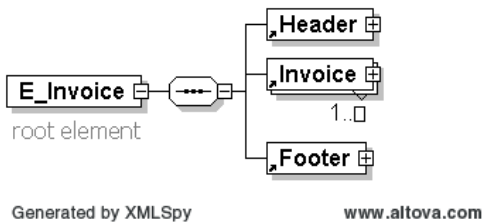
XML specific characters must be escaped:

&	&amp;
'	&apos;
>	&gt;
<	&lt;
"	&quot;

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

### 2.2. E\_Invoice

E\_Invoice is the root element of electronic invoice

Structure:	Example:
 <p>Generated by XMLSpy <a href="http://www.altova.com">www.altova.com</a></p>	<pre> &lt;E_Invoice&gt;   &lt;Header&gt;     ...   &lt;/Header&gt;   &lt;Invoice invoiceld="09200303961940"   regNumber="10004252" channelld="EA"   channelAddress="10002028538005"&gt;     ...   &lt;/Invoice&gt;   &lt;Invoice invoiceld="09200303961941"   regNumber="10007545" channelld="EA"   channelAddress="10002028538005"&gt;     ...   &lt;/Invoice&gt;   &lt;Footer&gt;     &lt;TotalNumberInvoices&gt;2&lt;/TotalNumberInvoices&gt;     &lt;TotalAmount&gt;29768.04&lt;/TotalAmount&gt;   &lt;/Footer&gt; &lt;/E_Invoice&gt; </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
Footer	Shows the total number of the invoices and the total sum of all the invoices in a file.		YES	

## 2.3. Header

Header contains file specific elements,

Structure:	Example:
<p>Generated by XMLSpy <a href="http://www.altova.com">www.altova.com</a></p>	<pre> &lt;Header&gt;   &lt;Test&gt;YES&lt;/Test&gt;   &lt;Date&gt;2009-12-01&lt;/Date&gt;   &lt;FileId&gt;66488&lt;/FileId&gt;   &lt;Version&gt;1.1&lt;/Version&gt;   &lt;SenderId&gt;SWEDB&lt;/SenderId&gt;   &lt;ReceiverId&gt;ITEE&lt;/ReceiverId&gt;   &lt;ContractId&gt;EA1245&lt;/ContractId&gt;   &lt;PayeeAccountNumber&gt;10022056127002 &lt;/PayeeAccountNumber&gt; &lt;/Header&gt; </pre>

### Description:

Tag	Description	Type / Value list	Mandatory	Notes
Test	Determines weather 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. Account does not have to be the same as PayToAccount in PaymentInfo element.	AccountType	NO	

## 2.4. Invoice

Invoice contains information about one invoice.

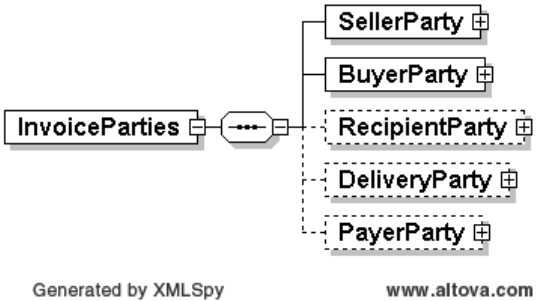
Structure:	Example:
<p>Generated by XMLSpy <a href="http://www.altova.com">www.altova.com</a></p>	<pre>&lt;Invoice invoiceId="A9200303961942" regNumber="10004252"&gt;   &lt;InvoiceParties&gt;...&lt;/InvoiceParties&gt;   &lt;InvoiceInformation&gt;...&lt;/InvoiceInformation&gt;   &lt;InvoiceSumGroup&gt;...&lt;/InvoiceSumGroup&gt;   &lt;InvoiceItem&gt;...&lt;/InvoiceItem&gt;   &lt;AdditionalInformation&gt;...&lt;/AdditionalInformation&gt;   &lt;PaymentInfo&gt;...&lt;/PaymentInfo&gt; &lt;/Invoice&gt;</pre>

### Description:

Tag	Description	Type / Value list	Mandatory	Notes
<b>invoiceId</b>	Unique id of the invoice (on the scope of one file). Used to prevent double processing.	NormalTextType	YES	Attribute
<b>serviceld</b>	Client identification number (reference number, client number, department id etc.) in sellers system / factoring contract number.	ShortTextType	NO	Attribute
<b>regNumber</b>	Personal ID/registration code of the invoice receiver.	RegType	YES	Attribute
<b>channelId</b>	The id of the channel to where the invoice must be routed [on page 29].	EncodingType	NO	Attribute
<b>channelAddress</b>	The address in the channel of the invoice receiver. Used for finding the customer whom this invoice is sent.	NormalTextType	NO	Attribute
<b>factoring</b>	Indicates whether this is a factoring invoice or not.	YesNoType	NO	Attribute
<b>templateId</b>	Id of the invoice's design template.	NormalTextType	NO	Attribute
<b>languageId</b>	Id of the invoice's language.	LanguageType	NO	Attribute
<b>InvoiceParties</b>	Describes the sender and receiver of the invoice [on page 8].		YES	
<b>InvoiceInformation</b>	Contains general information about the invoice [on page 9].		YES	
<b>InvoiceSumGroup</b>	Contains total sum of the invoice [on page 11].		YES	1-2
<b>InvoiceItem</b>	Contains detailed information about the invoice rows [on page 13].		YES	
<b>AdditionalInformation</b>	Contains free information which is shown on the invoice (ex: marketing information or info concerning services etc.) [on page 18].		NO	0-n
<b>PaymentInfo</b>	Information needed to generate payment order [on page 19].		YES	

## 2.5. InvoiceParties

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

Structure:	Example:
 <p>Generated by XMLSpy <span style="float: right;">www.altova.com</span></p>	<pre> &lt;InvoiceParties&gt;   &lt;SellerParty&gt;     ...   &lt;/SellerParty&gt;   &lt;BuyerParty&gt;     ...   &lt;/BuyerParty&gt;   &lt;RecipientParty&gt;     ...   &lt;/RecipientParty&gt;   &lt;DeliveryParty&gt;     ...   &lt;/DeliveryParty&gt;   &lt;PayerParty&gt;     ...   &lt;/PayerParty&gt; &lt;/InvoiceParties&gt;         </pre>

### Description:

Tag	Description	Type / Value list	Mandatory	Notes
<b>SellerParty</b>	Describes the seller (name, address, etc). See BillPartyRecord for details [on page 25].	BillPartyRecord	YES	
<b>BuyerParty</b>	Describes the buyer of the invoice (name, id code etc.).	BillPartyRecord	YES	
<b>RecipientParty</b>	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 25].	BillPartyRecord	NO	
<b>DeliveryParty</b>	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 25].	BillPartyRecord	NO	
<b>PayerParty</b>	This invoice group is used when the payer of the invoice is not the buyer. See BillPartyRecord for details [on page 25].	BillPartyRecord	NO	



## 2.6. InvoiceInformation

InvoiceInformation contains general invoice specific information about the invoice.

Structure:	Example:
<p>Generated by XMLSpy <span style="float: right;">www.altova.com</span></p>	<pre> &lt;InvoiceInformation&gt;   &lt;Type type="DEB"&gt;     &lt;SourceInvoice&gt;440&lt;/SourceInvoice&gt;   &lt;/Type&gt;   &lt;FactorContractNumber&gt;     L8574-14   &lt;/FactorContractNumber&gt;   &lt;ContractNumber&gt;15-58/2&lt;/ContractNumber&gt;   &lt;DocumentName&gt;Arve&lt;/DocumentName&gt;   &lt;InvoiceNumber&gt;129592-2&lt;/InvoiceNumber&gt;   &lt;InvoiceContentCode&gt;     SPO5   &lt;/InvoiceContentCode&gt;   &lt;InvoiceContentText&gt;     Sporditeenused   &lt;/InvoiceContentText&gt;   &lt;PaymentReferenceNumber&gt;30253234017   &lt;/PaymentReferenceNumber&gt;   &lt;PaymentMethod&gt;Maksekorraldus   &lt;/PaymentMethod&gt;   &lt;InvoiceDate&gt;2009-12-01&lt;/InvoiceDate&gt;   &lt;DueDate&gt;2009-12-15&lt;/DueDate&gt;   &lt;PaymentTerm&gt;Maksetähtaeg 14 päeva   &lt;/PaymentTerm&gt;   &lt;FineRatePerDay&gt;0.2&lt;/FineRatePerDay&gt;   &lt;Period&gt;     &lt;PeriodName&gt;Teenuse osutamise periood     &lt;/PeriodName&gt;     &lt;StartDate&gt;2009-11-01&lt;/StartDate&gt;     &lt;EndDate&gt;2009-11-30&lt;/EndDate&gt;   &lt;/Period&gt;   &lt;InvoiceDeliverer&gt;     &lt;ContactName&gt;Kati Karu&lt;/ContactName&gt;   &lt;/InvoiceDeliverer&gt;   &lt;Extension id="GymName"&gt;     &lt;InformationName&gt;Saal     &lt;/InformationName&gt;     &lt;InformationContent/&gt;Pallimängusaal     &lt;/InformationContent&gt;   &lt;/Extension&gt; &lt;/InvoiceInformation&gt;         </pre>

### Description:

Tag	Description	Type / Value list	Mandatory	Notes
Type	Invoice type.		YES	
	<b>type</b>	DEB – debit invoice, CRE – credit invoice	YES	Attribute
	<b>SourceInvoice</b>	Reference to the source invoice.	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, Kreditarve, Arve-saateleht jne.).	NormalTextType	YES	
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	

<b>PaymentReferenceNumber</b>	Payment reference number. Same as in PaymentInfo/PaymentRefId.	ReferenceType	NO	
<b>PaymentMethod</b>	Free text describing payment method and terms, used only when printing the invoice on paper (ex: arve tasutakse otsekorraldusega).	NormalTextType	NO	
<b>InvoiceDate</b>	Invoice date.	DateType	YES	
<b>DueDate</b>	Invoice due date.	DateType	NO	
<b>PaymentTerm</b>	Free text describing payment terms (ex: Maksetähtaeg 14 päeva).	NormalTextType	NO	
<b>FineRatePerDay</b>	Fine rate per day. Shown in percent.	Decimal2FractionDigitsType	NO	
<b>Period</b>	If invoice concerns some kind of period-related service – for example energy consumption on given period, then the period can be specified.		NO	
	<b>PeriodName</b>	Name of the period.	NormalTextType	NO
	<b>StartDate</b>	Starting date of the period.	DateType	NO
	<b>EndDate</b>	End date of the period.	DateType	NO
<b>InvoiceDeliverer</b>	Contact information of the person, who indited the invoice (phone number, address, e-mail, name). See ContactDataRecord for details [on page 26].	ContactDataRecord	NO	
<b>Extension</b>	Describes additional elements that are needed to present in this section. See ExtensionRecord for details [on page 27].	ExtensionRecord	NO	0-n

## 2.7. InvoiceSumGroup

InvoiceSumGroup contains the payment and balance total information.

Structure:	Example:
<p>Generated by XMLSpy <a href="http://www.altova.com">www.altova.com</a></p>	<pre> &lt;InvoiceSumGroup&gt;   &lt;Balance&gt;     &lt;BalanceDate&gt;2009-12-01&lt;/BalanceDate&gt;     &lt;BalanceBegin&gt;3.14&lt;/BalanceBegin&gt;     &lt;Inbound&gt;3.14&lt;/Inbound&gt;     &lt;Outbound&gt;3.14&lt;/Outbound&gt;     &lt;BalanceEnd&gt;3.14&lt;/BalanceEnd&gt;   &lt;/Balance&gt;   &lt;InvoiceSum&gt;1277.5678&lt;/InvoiceSum&gt;   &lt;PenaltySum&gt;0&lt;/PenaltySum&gt;   &lt;Addition addCode="DSC"&gt;     &lt;AddContent&gt;       Püsikliendi allahindlus     &lt;/AddContent&gt;     &lt;AddRate&gt;-5&lt;/AddRate&gt;     &lt;AddSum&gt;-6,3878&lt;/AddSum&gt;   &lt;/Addition&gt;   &lt;Rounding&gt;0.01&lt;/Rounding&gt;   &lt;VAT&gt;     &lt;SumBeforeVAT&gt;1271.19&lt;/SumBeforeVAT&gt;     &lt;VATRate&gt;20&lt;/VATRate&gt;     &lt;VATSum&gt;254.24&lt;/VATSum&gt;     &lt;Currency&gt;EEK&lt;/Currency&gt;   &lt;/VAT&gt;   &lt;TotalSum&gt;1525.43&lt;/TotalSum&gt;   &lt;Currency&gt;EEK&lt;/Currency&gt;   &lt;Accounting&gt;     ...   &lt;/Accounting&gt;   &lt;Extension extensionId=" " &gt;     ...   &lt;/Extension&gt; &lt;/InvoiceSumGroup&gt;         </pre>

### Description:

Tag	Description	Type / Value list	Mandatory	Notes
<b>Balance</b>	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	
Inbound	The sum paid by the invoice receiver to invoice sender in the balance period.	Decimal2Fraction DigitsType	NO	0-n
Outbound	The sum paid by the invoice sender to invoice receiver in the balance period.	Decimal2Fraction DigitsType	NO	0-n
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	

<b>Addition</b>	Describes additions to the sum (ex: discounts or charges). See AdditionRecord for details [on page 23].	AdditionRecord	NO	0-n
<b>Rounding</b>	Invoice total rounding.	Decimal4FractionDigitsType	NO	
<b>VAT</b>	Describes value-added tax. See VATRecord for details [on page 28].	VATRecord	NO	0-n
<b>TotalVATSum</b>	Describes the total sum of the all value-added tax sums.	Decimal2FractionDigitsType	NO	
<b>TotalSum</b>	Invoice total sum with taxes.	Decimal2FractionDigitsType	YES	
<b>TotalToPay</b>	Total to pay sum. In credit invoices the sum has to be 0.00.	Decimal2FractionDigitsType	NO	
<b>Currency</b>	Three-character currency code as specified in the ISO 4217 standard.	CurrencyType	NO	
<b>Accounting</b>	Accounting element describes information needed to automate accounting transactions. See AccountingRecord for details [on page 22].	AccountingRecord	NO	
<b>Extension</b>	Describes additional elements that are needed to present in this section. See ExtensionRecord for details [on page 27].	ExtensionRecord	NO	0-n

## 2.8. Invoiceltem

Invoiceltem contains information about Invoice rows.

Structure:	Example:
<p style="text-align: center; font-size: small;">Generated by XMLSpy <a href="http://www.altova.com">www.altova.com</a></p>	<pre> &lt;Invoiceltem&gt;   &lt;InvoiceTotalGroup groupId="Summary"&gt;     &lt;ItemEntry&gt;       ...     &lt;/ItemEntry&gt;     &lt;GroupEntry&gt;       ...     &lt;/GroupEntry&gt;   &lt;/InvoiceTotalGroup&gt;   &lt;InvoiceltemGroup groupId="Pens"&gt;     &lt;ItemEntry&gt;       ...     &lt;/ItemEntry&gt;     &lt;GroupEntry&gt;       ...     &lt;/GroupEntry&gt;   &lt;/InvoiceltemGroup&gt;   &lt;InvoiceltemGroup groupId="Paper"&gt;     &lt;ItemEntry&gt;       ...     &lt;/ItemEntry&gt;     &lt;ItemEntry&gt;       ...     &lt;/ItemEntry&gt;     &lt;GroupEntry&gt;       ...     &lt;/GroupEntry&gt;   &lt;/InvoiceltemGroup&gt;   &lt;InvoiceltemTotalGroup&gt;     &lt;InvoiceltemTotalDescription&gt;       ...     &lt;/InvoiceltemTotalDescription&gt;     &lt;InvoiceltemTotalSum&gt;       ...     &lt;/InvoiceltemTotalSum&gt;   &lt;/InvoiceltemTotalGroup&gt; &lt;/Invoiceltem&gt; </pre>

### Description:

Tag	Description	Type / Value list	Mandatory	Notes
<b>InvoiceTotalGroup</b>	Group of invoice items' totals (by items).		NO	
<b>groupId</b>	ID of the invoice rows group.	ShortTextType	NO	Attribute
<b>ItemEntry</b>	Describes one specific invoice row entry [on page 15].		NO	0-n
<b>GroupEntry</b>	Describes group total [on page 17].		NO	
<b>InvoiceltemGroup</b>	The main group on invoice rows. Group of invoice items or invoice rows.		YES	1-n
<b>groupId</b>	ID of the invoice rows group.	ShortTextType	NO	Attribute
<b>ItemEntry</b>	Describes one specific invoice row entry [on page 15].		YES	1-n
<b>GroupEntry</b>	Describes group total [on page 17].		NO	
<b>InvoiceltemTotalGroup</b>	Total of all of invoice items' totals.		NO	
<b>InvoiceltemTotalDescription</b>	Description of total.	NormalTextType	NO	

<b>Extension</b>	Describes additional elements that are needed to present in this section. See ExtensionRecord for details [on page 27].	ExtensionRecord	NO	0-n
<b>Accounting</b>	Accounting element describes information needed to automate accounting transactions. See AccountingRecord for details [on page 22].	AccountingRecord	NO	
<b>InvoiceltemTotalAmount</b>	The Total amount of items.	Decimal4Fraction DigitsType	NO	
<b>InvoiceltemTotalSum</b>	The total sum of items without taxes.	Decimal4Fraction DigitsType	NO	
<b>Addition</b>	Describes additions to the sum (ex: discounts or charges). See AdditionRecord for details [on page 23].	AdditionRecord	NO	0-n
<b>VAT</b>	Describes value-added tax. See VATRecord for details [on page 28].	VATRecord	NO	
<b>InvoiceltemTotal</b>	The total sum of items with taxes.	Decimal4Fraction DigitsType	NO	

## 2.8.1.ItemEntry

ItemEntry element describes detailed info about Invoice row.

Structure:	Example:
<p>Generated by XMLSpy <span style="float: right;">www.altova.com</span></p>	<pre> &lt;ItemEntry&gt;   &lt;RowNo&gt;1&lt;/RowNo&gt;   &lt;SerialNumber&gt;A74875547751124&lt;/SerialNumber&gt;   &lt;SellerProductld&gt;alklarsenxo07&lt;/SellerProductld&gt;   &lt;BuyerProductld&gt;nxo07&lt;/BuyerProductld&gt;   &lt;TaricCode&gt;CODE123456&lt;/TaricCode&gt;   &lt;Accounting&gt;     ...   &lt;/Accounting&gt;   &lt;CustomerRef&gt;Tellimus 457&lt;/CustomerRef&gt;   &lt;Description&gt;Korvpallid&lt;/Description&gt;   &lt;EAN&gt;3272513030707&lt;/EAN&gt;   &lt;InitialReading&gt;0&lt;/InitialReading&gt;   &lt;FinalReading&gt;2&lt;/FinalReading&gt;   &lt;ItemReserve extensionId="Shipment"&gt;     &lt;InformationName&gt;Partii&lt;/InformationName&gt;   &lt;/ItemReserve&gt;   &lt;InformationContent&gt;L5870&lt;/InformationContent&gt; &lt;/ItemReserve&gt; &lt;ItemDetailInfo&gt;   &lt;ItemUnit&gt;tk&lt;/ItemUnit&gt;   &lt;ItemAmount&gt;2&lt;/ItemAmount&gt;   &lt;ItemPrice&gt;467.36&lt;/ItemPrice&gt; &lt;/ItemDetailInfo&gt; &lt;ItemSum&gt;934.72&lt;/ItemSum&gt; &lt;Addition addCode="DSC"&gt;   &lt;AddContent&gt;Soodustus 10%&lt;/AddContent&gt;   &lt;AddRate&gt;10&lt;/AddRate&gt;   &lt;AddSum&gt;-93.472&lt;/AddSum&gt; &lt;/Addition&gt; &lt;VAT&gt;   &lt;SumBeforeVAT&gt;841.248&lt;/SumBeforeVAT&gt;   &lt;VATRate&gt;20&lt;/VATRate&gt;   &lt;VATSum&gt;168.24&lt;/VATSum&gt;   &lt;Currency&gt;EEK&lt;/Currency&gt; &lt;/VAT&gt; &lt;ItemTotal&gt;1009.49&lt;/ItemTotal&gt; &lt;/ItemEntry&gt; </pre>

### Description:

Tag	Description	Type / Value list	Mandatory	Notes
RowNo	Row number of the product.	NormalTextType	NO	
SerialNumber	Serial number of the product.	ShortTextType	NO	
SellerProductld	Item/product ID code in seller's system.	ShortTextType	NO	
BuyerProductld	Item/product ID code in buyer's system.	ShortTextType	NO	
TaricCode	TARIC code. See EncodingType for details [on page 29].	EncodingType	NO	
Accounting	Describes information needed to automate accounting transactions. See AccountingRecord for details [on page 22].	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	

<b>ItemReserve</b>	Additional information, in case more fields are needed to describe item/row. See ExtensionRecord for details [on page 27].	ExtensionRecord	NO	0-n
<b>ItemDetailInfo</b>	Invoiced item's detailed info.		NO	0-n
<b>ItemUnit</b>	Name of unit (e.g kg, sec, kWh).	ShortTextType	NO	
<b>ItemAmount</b>	Quantity of the product or service.	Decimal4Fraction DigitsType	NO	
<b>ItemPrice</b>	Price of one product or service (without taxes).	Decimal4Fraction DigitsType	NO	
<b>ItemSum</b>	Total amount without taxes and discount.	Decimal4Fraction DigitsType	NO	
<b>Addition</b>	Describes additions to the sum (ex: discounts or charges). See AdditionRecord for details [on page 23].	AdditionRecord	NO	0-n
<b>VAT</b>	Describes value-added tax. See AdditionRecord for details [on page 28].	VATRecord	NO	
<b>ItemTotal</b>	Total Row amount (ItemSum minus discounts plus taxes).	Decimal4Fraction DigitsType	NO	



## 2.8.2. GroupEntry

GroupEntry element sums different Item rows into one logical group.

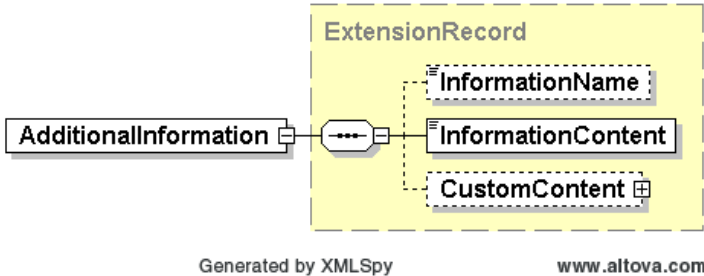
Structure:	Example:
<p>Generated by XMLSpy <a href="http://www.altova.com">www.altova.com</a></p>	<pre> &lt;GroupEntry&gt;   &lt;GroupDescription&gt;Paber&lt;/GroupDescription&gt;   &lt;Extension extensionId=" " &gt;     ...   &lt;/Extension&gt;   &lt;Accounting&gt;     ...   &lt;/Accounting&gt;   &lt;GroupAmount&gt;4.5&lt;/GroupAmount&gt;   &lt;GroupSum&gt;6355.8667&lt;/GroupSum&gt;   &lt;Addition addCode="DSC"&gt;     &lt;AddContent&gt;Allahindlus&lt;/AddContent&gt;     &lt;AddRate&gt;-40&lt;/AddRate&gt;     &lt;AddSum&gt;-2542.3467&lt;/AddSum&gt;   &lt;/Addition&gt;   &lt;VAT&gt;     &lt;SumBeforeVAT&gt;3813.52&lt;/SumBeforeVAT&gt;     &lt;VATRate&gt;20&lt;/VATRate&gt;     &lt;VATSum&gt;762.71&lt;/VATSum&gt;     &lt;Currency&gt;EEK&lt;/Currency&gt;   &lt;/VAT&gt;   &lt;GroupTotal&gt;4576.22&lt;/GroupTotal&gt; &lt;/GroupEntry&gt; </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 27].	ExtensionRecord	NO	0-n
Accounting	Describes information needed to automate accounting transactions. See AccountingRecord for details [on page 22].	AccountingRecord	NO	
GroupAmount	Total quantity of items described in the rows in this group. (Sum of ItemAmount elements).	Decimal4FractionDigits Type	NO	
GroupSum	Total sum related to the rows in this group. (Sum of ItemSum elements).	Decimal4FractionDigits Type	NO	
Addition	Describes additions to the sum (ex: discounts or charges). See AdditionRecord for details [on page 23].	AdditionRecord	NO	0-n
VAT	Describes value-added tax. See VATRecord for details [on page 28].	VATRecord	NO	
GroupTotal	Total Group amount. (Sum of ItemTotal elements).	Decimal4FractionDigits Type	NO	

## 2.9. AdditionalInformation

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

Structure:	Example:
 <p>Generated by XMLSpy <a href="http://www.altova.com">www.altova.com</a></p>	<pre> &lt;AdditionalInformation id="Note"&gt;   &lt;InformationName&gt;     Märkus   &lt;/InformationName&gt;   &lt;InformationContent&gt;     Arve tasumisel palume maksekorraldusele kindlasti märkida arve number.   &lt;/InformationContent&gt; &lt;/AdditionalInformation&gt; </pre>

### Description:

Tag	Description	Type / Value list	Mandatory	Notes
<b>AdditionalInformation</b>	Additional information which is shown on the invoice. See ExtensionRecord for details <a href="#">[on page 27]</a> .	ExtensionRecord	NO	

## 2.10. PaymentInfo

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

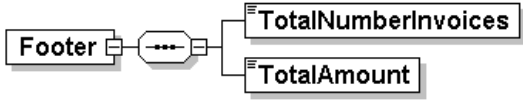
Structure:	Example:
<p>Generated by XMLSpy <a href="http://www.altova.com">www.altova.com</a></p>	<pre> &lt;PaymentInfo&gt;   &lt;Currency&gt;EEK&lt;/Currency&gt;   &lt;PaymentDescription&gt;Arve nr 340925 tasumine &lt;/PaymentDescription&gt;   &lt;PaymentRefId&gt;30253234017&lt;/PaymentRefId&gt;   &lt;Payable&gt;YES&lt;/Payable&gt;   &lt;PayDueDate&gt;2009-12-15&lt;/PayDueDate&gt;   &lt;PaymentTotalSum&gt;5925.21&lt;/PaymentTotalSum&gt;   &lt;PayerName&gt;TESTOSTJA AS&lt;/PayerName&gt;   &lt;PaymentId&gt;340925&lt;/PaymentId&gt;   &lt;PayToAccount&gt;10002028538006&lt;/PayToAccount&gt;   &lt;PayToName&gt;TESTMÜÜJA AS&lt;/PayToName&gt;   &lt;DirectDebitPayeeContractNumber&gt;61 &lt;/DirectDebitPayeeContractNumber&gt;   &lt;DirectDebitPayerNumber&gt;30253234017 &lt;/DirectDebitPayerNumber&gt; &lt;/PaymentInfo&gt; </pre>

### Description:

Tag	Description	Type / Value list	Mandatory	Notes
Currency	Three-character currency code as specified in the ISO 4217 standard.	CurrencyType	YES	
PaymentDescription	This description will be used as a payment detail.	PaymentDescriptionType		At least ref.no or description must be filled.
PaymentRefId	Payment reference number.	ReferenceType		
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.	NormalTextType	YES	
PaymentId	Same as InvoiceNumber.	NormalTextType	YES	
PayToAccount	The beneficiary's account number.	AccountType	YES	
PayToName	The beneficiary's name.	NormalTextType	YES	
DirectDebitPayeeContractNumber	Direct debit contract number between bank and receiver of the payment.	ShortTextType	NO	
DirectDebitPayerNumber	Payer identification in direct debit contract (reference number, client number, etc.).	ReferenceType	NO	

## 2.11. Footer

Footer element shows the total number of the invoices and the total sum of all the invoices in a file.

Structure:	Example:
 <p>Generated by XMLSpy <a href="http://www.altova.com">www.altova.com</a></p>	<pre>&lt;Footer&gt;   &lt;TotalNumberInvoices&gt;1&lt;/TotalNumberInvoices&gt;   &lt;TotalAmount&gt;29768.04&lt;/TotalAmount&gt; &lt;/Footer&gt;</pre>

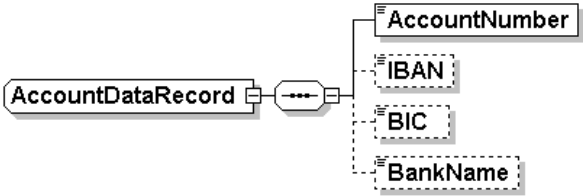
### Description:

Tag	Description	Type / Value list	Mandatory	Notes
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.	Decimal2FractionDigitsType	YES	

## 2.12. Complex Type Definitions

### 2.12.1. AccountDataRecord

AccountDataRecord defines the elements used to describe bank account information.

Structure:	Example:
 <p>Generated by XMLSpy <a href="http://www.altova.com">www.altova.com</a></p>	<pre>&lt;AccountInfo&gt;   &lt;AccountNumber&gt;10002028538005 &lt;/AccountNumber&gt;   &lt;IBAN&gt;EE241010002028538005&lt;/IBAN&gt;   &lt;BIC&gt;EEUHEE2X&lt;/BIC&gt;   &lt;BankName&gt;SEB&lt;/BankName&gt; &lt;/AccountInfo&gt;</pre>

#### Description:

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

## 2.12.2. 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.

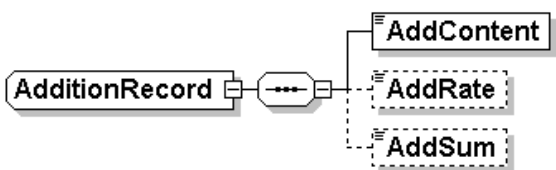
Structure:	Example:
<p>Generated by XMLSpy <a href="http://www.altova.com">www.altova.com</a></p>	<pre> &lt;Accounting&gt;   &lt;Description&gt;     Elektriarve nr 345 tasumine   &lt;/Description&gt;   &lt;JournalEntry&gt;     &lt;GeneralLedger&gt;4106&lt;/GeneralLedger&gt;     &lt;GeneralLedgerDetail&gt;     &lt;/GeneralLedgerDetail&gt;     &lt;CostObjective&gt;&lt;/CostObjective&gt;     &lt;Sum&gt;5000&lt;/Sum&gt;     &lt;VatSum&gt;900&lt;/VatSum&gt;     &lt;VatRate&gt;20&lt;/VatRate&gt;   &lt;/JournalEntry&gt;   &lt;PartnerCode&gt;&lt;/PartnerCode&gt;   &lt;BusinessCode&gt;&lt;/BusinessCode&gt;   &lt;SourceCode&gt;&lt;/SourceCode&gt;   &lt;CashFlowCode&gt;&lt;/CashFlowCode&gt;   &lt;ClassifierCode&gt;&lt;/ClassifierCode&gt; &lt;/Accounting&gt;         </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	
Sum	Shows the amount which will be credited/debited to the ledger account. Positive amount – debit. Negative amount – credit.	Decimal4FractionDigits Type	NO	
VatSum	Value added tax (0 if none).	Decimal4FractionDigits Type	NO	
VatRate	Value added tax rate.	Decimal2FractionDigits Type	NO	
PartnerCode	The code of the partner. See EncodingType for details [on page 29].	EncodingType	NO	
BusinessCode	The code of the business area.	EncodingType	NO	
SourceCode	The code of the source.	EncodingType	NO	
CashFlowCode	The code of the cash flow.	EncodingType	NO	
ClassifierCode	The classifier of the state's budget.	NormalTextType	NO	

### 2.12.3. AdditionRecord

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

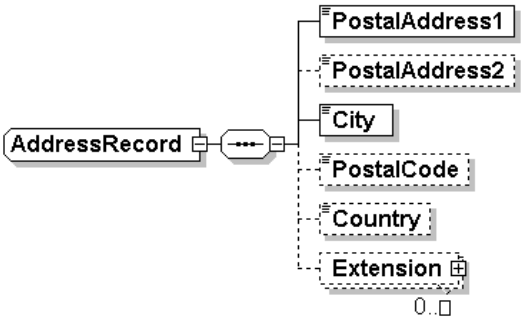
Structure:	Example:
 <p>Generated by XMLSpy <a href="http://www.altova.com">www.altova.com</a></p>	<pre> &lt;Addition addCode="DSC"&gt;   &lt;AddContent&gt;Püsikliendi soodustus&lt;/AddContent&gt;   &lt;AddRate&gt;-5&lt;/AddRate&gt;   &lt;AddSum&gt;6.3878&lt;/AddSum&gt; &lt;/Addition&gt; </pre>

#### Description:

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

## 2.12.4. AddressRecord

AddressRecord defines the elements used to describe the address.

Structure:	Example:
 <p>Generated by XMLSpy      www.altova.com</p>	<pre data-bbox="950 352 1404 766"> &lt;MailAddress&gt;   &lt;PostalAddress1&gt;Saikla&lt;/PostalAddress1&gt;   &lt;PostalAddress2&gt;     Orissaare postkontor   &lt;/PostalAddress2&gt;   &lt;City&gt;Saaremaa&lt;/City&gt;   &lt;PostalCode&gt;94601&lt;/PostalCode&gt;   &lt;Country&gt;Eesti&lt;/Country&gt;   &lt;Extension id="RoomNumber"&gt;     &lt;InformationName&gt;       Tuba nr     &lt;/InformationName&gt;     &lt;InformationContent&gt;       17     &lt;/InformationContent&gt;   &lt;/Extension&gt; &lt;/MailAddress&gt; </pre>

### Description:

Tag	Description	Type / Value list	Mandatory	Notes
<a href="#">PostalAddress1</a>	Street, House, Apartment.	NormalTextType	YES	
<a href="#">PostalAddress2</a>	Village, Postal office, etc.	NormalTextType	NO	
<a href="#">City</a>	City or County.	NormalTextType	YES	
<a href="#">PostalCode</a>	Postal code.	xs:string (Max: 10)	NO	
<a href="#">Country</a>	Country.	NormalTextType	NO	
<a href="#">Extension</a>	Describes additional elements that are needed in this section. See ExtensionRecord for details [on page 27].	ExtensionRecord	NO	0-n



## 2.12.5. BillPartyRecord

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

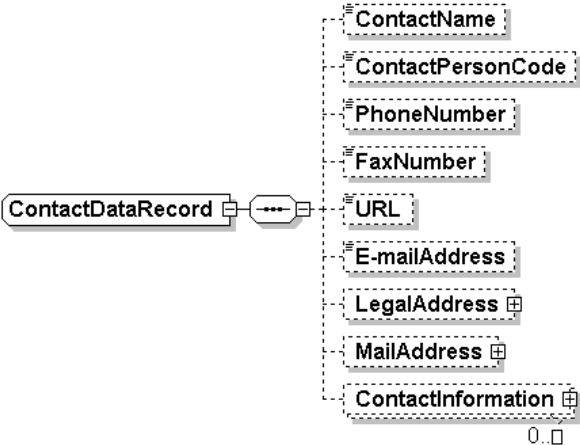
Structure:	Example:
<p>Generated by XMLSpy <a href="http://www.altova.com">www.altova.com</a></p>	<pre> &lt;SellerParty&gt;   &lt;UniqueCode&gt;348149&lt;/UniqueCode&gt;   &lt;Name&gt;TESTMÜÜJA AS&lt;/Name&gt;   &lt;DepId&gt;Sales dept.&lt;/DepId&gt;   &lt;RegNumber&gt;6310130&lt;/RegNumber&gt;   &lt;VATRegNumber&gt;EE100705445 &lt;/VATRegNumber&gt;   &lt;ContactData&gt;     ...   &lt;/ContactData&gt;   &lt;AccountInfo&gt;     ...   &lt;/AccountInfo&gt;   &lt;Extension id="LicenceNumber"&gt;     &lt;InformationName&gt;       Litsents     &lt;/InformationName&gt;     &lt;InformationContent&gt;       MAM118045A     &lt;/InformationContent&gt;   &lt;/Extension&gt; &lt;/SellerParty&gt; </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 party of the invoice.	NormalTextType	YES	
DepId	Department identifier (ex: sales).	NormalTextType	NO	
RegNumber	Registration number of the party.	RegType	NO	
VATRegNumber	VAT registration number of the party.	RegType	NO	
ContactData	Contact information of the party (phone number, address, e-mail, contact person). See ContactDataRecord for details [on page 26].	ContactDataRecord	NO	
AccountInfo	Describes the accounts of the party. See AccountDataRecord for details [on page 21].	AccountDataRecord	NO	0-n
Extension	Describes additional elements that are needed in this section. See ExtensionRecord for details [on page 27].	ExtensionRecord	NO	0-n

## 2.12.6. ContactDataRecord

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

Structure:	Example:
 <p>Generated by XMLSpy <span style="float: right;">www.altova.com</span></p>	<pre> &lt;ContactData&gt;   &lt;ContactName&gt;Kati Karu&lt;/ContactName&gt;   &lt;ContactPersonCode&gt;47606140231 &lt;/ContactPersonCode&gt;   &lt;PhoneNumber&gt;6655501&lt;/PhoneNumber&gt;   &lt;FaxNumber&gt;6655104&lt;/FaxNumber&gt;   &lt;URL&gt;www.test.ee&lt;/URL&gt;   &lt;EmailAddress&gt;     info@testmyyjja.ee   &lt;/EmailAddress&gt;   &lt;LegalAddress&gt;     ...   &lt;/LegalAddress&gt;   &lt;MailAddress&gt;     ...   &lt;/MailAddress&gt;   &lt;ContactInformation id="AgentName"&gt;     &lt;InformationName&gt;       Agendi nimi     &lt;/InformationName&gt;     &lt;InformationContent&gt;       Tiiu Tamm     &lt;/InformationContent&gt;   &lt;/ContactInformation&gt; &lt;/ContactData&gt; </pre>

### Description:

Tag	Description	Type / Value list	Mandatory	Notes
<a href="#">ContactName</a>	Name of the contact person.	NormalTextType	NO	
<a href="#">ContactPersonCode</a>	Personal ID-code of the contact person.	RegType	NO	
<a href="#">PhoneNumber</a>	Contact phone of the party.	NormalTextType	NO	
<a href="#">FaxNumber</a>	Fax number of the party.	NormalTextType	NO	
<a href="#">URL</a>	Web address.	NormalTextType	NO	
<a href="#">EmailAddress</a>	Email address of the party.	xs:string pattern: .+@.+	NO	
<a href="#">LegalAddress</a>	Describes the legal address of the party. See AddressRecord for details [on page 24].	AddressRecord	NO	
<a href="#">MailAddress</a>	Describes the postal address of the party. See AddressRecord for details [on page 24].	AddressRecord	NO	
<a href="#">ContactInformation</a>	Describes additional elements that are needed in this section. See ExtensionRecord for details [on page 27].	ExtensionRecord	NO	0-n

## 2.12.7. 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:
<p>Generated by XMLSpy <a href="http://www.altova.com">www.altova.com</a></p>	<pre>&lt;Extension extensionId="LicenceNumber"&gt;   &lt;InformationName&gt;     Litsents   &lt;/InformationName&gt;   &lt;InformationContent&gt;     MAM118045A   &lt;/InformationContent&gt; &lt;/Extension&gt;</pre>

### Description:

Tag	Description	Type / Value list	Mandatory	Notes
<b>extensionId</b>	The identification code of the extension element. When defining values to this element it is recommended to follow XML naming conventions.	ShortTextType	NO	Attribute
<b>InformationName</b>	Name of the presented information.	NormalTextType	NO	
<b>InformationContent</b>	Information.	LongType	YES	
<b>CustomContent</b>	The <any> element. The <any> element enables us to extend the XML document with elements not specified by the schema.		NO	

### XML naming conventions

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.

## 2.12.8. VATRecord

This element is used to describe value-added tax.

Structure:	Example:
<p>Generated by XMLSpy <a href="http://www.altova.com">www.altova.com</a></p>	<pre> &lt;VAT vatId="TAX"&gt;   &lt;SumBeforeVAT&gt;112.34&lt;/SumBeforeVAT&gt;   &lt;VATRate&gt;20&lt;/VATRate&gt;   &lt;VATSum&gt;22.47&lt;/VATSum&gt;   &lt;Currency&gt;EEK&lt;/Currency&gt;   &lt;SumAfterVAT&gt;134.81&lt;/SumAfterVAT&gt;   &lt;Reference extensionId="String"&gt;     &lt;InformationName&gt;String&lt;/InformationName&gt;     &lt;InformationContent&gt;String&lt;/InformationContent&gt;     &lt;CustomContent&gt;       &lt;any/&gt;     &lt;/CustomContent&gt;   &lt;/Reference&gt; &lt;/VAT&gt; </pre>

### Description:

Tag	Description	Type / Value list	Mandatory	Notes
<b>vatId</b>	Type of the VAT. NOTTAX – Not Taxable. TAXEX – Tax Exemption. TAX – Taxable.	VatCodeType	NO	Attribute
<b>SumBeforeVAT</b>	Amount from witch the VAT is calculated	Decimal4FractionDigitsType	NO	
<b>VATRate</b>	VAT rate	Decimal2FractionDigitsType	NO	
<b>VATSum</b>	VAT amount	Decimal4FractionDigitsType	NO	
<b>Currency</b>	Three-character currency code as specified in the ISO 4217 standard	CurrencyType	NO	
<b>SumAfterVAT</b>	Amount from witch the VAT is calculated added VAT amount	Decimal4FractionDigitsType	NO	
<b>Reference</b>	Describes additional elements that are needed in this section. See ExtensionRecord for details [on page 27].	ExtensionRecord	NO	

## 2.13. Simple Type Definitions

### AccountType

type	<b>xs:string</b>		The string data type can contain characters, line feeds, carriage returns, and tab characters.
restrictions	maxLength	35	Maximum number of characters is 35,
	pattern	((0-9 A-Z))*	Only numbers from 0 to 9 and upper case letters from A-Z are allowed.

### CurrencyType

type	<b>xs:string</b>		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	<b>xs:date</b>		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"> <li>• CC indicates the century</li> <li>• YY indicates the year</li> <li>• MM indicates the month</li> <li>• DD indicates the day</li> </ul>
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### Decimal2FractionDigitsType

type	<b>xs:decimal</b>		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	<b>xs:decimal</b>		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.

### EncodingType

type	<b>xs:string</b>		The string data type can contain characters, line feeds, carriage returns, and tab characters.
restrictions	maxLength	10	Maximum number of characters is 10.

### LanguageType

type	<b>xs:string</b>		The string data type can contain characters, line feeds, carriage returns, and tab characters. Language-codes in ISO 639-1. 136 two-letter codes used to identify the world's major languages. These codes are useful to international shorthand for indicating languages. For example: English is represented by "en".
restrictions	pattern	[a-z][a-z]	Two lower case letters from a to z.

### LongTextType

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

### PaymentDescriptionType

type	<b>xs:string</b>		The string data type can contain characters, line feeds, carriage returns, and tab characters.
restrictions	maxLength	210	Maximum number of characters is 210.
	pattern	[&#x0020;-&#x00FF;&#x0160;&#x0161;&#x017D;&#x017E;]*	Allows using almost every possible character.

**RegType**

type	<b>xs:string</b>		The string data type can contain characters, line feeds, carriage returns, and tab characters.
restrictions	maxLength	15	Maximum number of characters is 15.

**ReferenceType**

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

**ShortTextType**

type	<b>xs:string</b>		The string data type can contain characters, line feeds, carriage returns, and tab characters.
restrictions	maxLength	20	Maximum number of characters is 20.

**VatCodeType**

type	<b>xs:NMTOKEN</b>		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).
restrictions	pattern	NOTTAX	Not Taxable.
	pattern	TAXEX	Tax Exemption.
	pattern	TAX	Taxable.

**YesNoType**

type	<b>xs:NMTOKEN</b>		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).
restrictions	pattern	YES	Allowed values are YES or NO.
	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>2009-12-01</Date>
    <FileId>123456</FileId>
    <Version>1.1</Version>
  </Header>
  <Invoice invoiceId="45678" regNumber="12345678">
    <InvoiceParties>
      <SellerParty>
        <Name>TESTMÜÜJA AS</Name>
      </SellerParty>
      <BuyerParty>
        <Name>TESTOSTJA AS</Name>
      </BuyerParty>
    </InvoiceParties>
    <InvoiceInformation>
      <Type type="DEB"/>
      <DocumentName>Arve</DocumentName>
      <InvoiceNumber>45678</InvoiceNumber>
      <InvoiceDate>2009-12-01</InvoiceDate>
    </InvoiceInformation>
    <InvoiceSumGroup>
      <TotalSum>1.12</TotalSum>
    </InvoiceSumGroup>
    <InvoiceItem>
      <InvoiceItemGroup>
        <ItemEntry>
          <Description>Ostetud teenus</Description>
        </ItemEntry>
      </InvoiceItemGroup>
    </InvoiceItem>
    <PaymentInfo>
      <Currency>EEK</Currency>
      <PaymentDescription>Arve 45678</PaymentDescription>
      <Payable>NO</Payable>
      <PaymentTotalSum>1.12</PaymentTotalSum>
      <PayerName>TESTOSTJA AS</PayerName>
      <PaymentId>45678</PaymentId>
      <PayToAccount>987654321</PayToAccount>
      <PayToName>TESTMÜÜJA AS</PayToName>
    </PaymentInfo>
  </Invoice>
  <Footer>
    <TotalNumberInvoices>1</TotalNumberInvoices>
    <TotalAmount>1.12</TotalAmount>
  </Footer>
</E_Invoice>
```

### 3.2. All fields

```

<?xml version="1.0" encoding="UTF-8"?>
<E_Invoice>
  <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/>
  </Header>
  <Invoice invoiceId="String" languageId="aa" templateId="String" channelId="String" factoring="NO"
  regNumber="String" servcId="String" channelAddress="String">
    <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>
          <URL>String</URL>
          <E-mailAddress> @ </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>
              <CustomContent>
                <any/>
              </CustomContent>
            </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>
              <CustomContent>
                <any/>
              </CustomContent>
            </Extension>
          </MailAddress>
          <ContactInformation extensionId="String">
            <InformationName>String</InformationName>
            <InformationContent>String</InformationContent>
            <CustomContent>
              <any/>
            </CustomContent>
          </ContactInformation>
        </ContactData>
        <AccountInfo>
          <AccountNumber/>
          <IBAN/>
          <BIC>String</BIC>
          <BankName> </BankName>
        </AccountInfo>
        <Extension extensionId="String">
          <InformationName>String</InformationName>
          <InformationContent>String</InformationContent>
          <CustomContent>

```



```

        </any/>
      </CustomContent>
    </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>
      <URL>String</URL>
      <E-mailAddress> @ </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>
          <CustomContent>
            <any/>
          </CustomContent>
        </Extension>
      </LegalAddress>
      <MailAddress>
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        <PostalAddress2>String</PostalAddress2>
        <City>String</City>
        <PostalCode>String</PostalCode>
        <Country>String</Country>
        <Extension extensionId="String">
          <InformationName>String</InformationName>
          <InformationContent>String</InformationContent>
          <CustomContent>
            <any/>
          </CustomContent>
        </Extension>
      </MailAddress>
      <ContactInformation extensionId="String">
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        <InformationContent>String</InformationContent>
        <CustomContent>
          <any/>
        </CustomContent>
      </ContactInformation>
    </ContactData>
    <AccountInfo>
      <AccountNumber/>
      <IBAN/>
      <BIC>String</BIC>
      <BankName> </BankName>
    </AccountInfo>
    <Extension extensionId="String">
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      <InformationContent>String</InformationContent>
      <CustomContent>
        <any/>
      </CustomContent>
    </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>

```

```

<URL>String</URL>
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  <PostalAddress2>String</PostalAddress2>
  <City>String</City>
  <PostalCode>String</PostalCode>
  <Country>String</Country>
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    <InformationName>String</InformationName>
    <InformationContent>String</InformationContent>
    <CustomContent>
      <any/>
    </CustomContent>
  </Extension>
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<MailAddress>
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  <PostalAddress2>String</PostalAddress2>
  <City>String</City>
  <PostalCode>String</PostalCode>
  <Country>String</Country>
  <Extension extensionId="String">
    <InformationName>String</InformationName>
    <InformationContent>String</InformationContent>
    <CustomContent>
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    </CustomContent>
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  <InformationName>String</InformationName>
  <InformationContent>String</InformationContent>
  <CustomContent>
    <any/>
  </CustomContent>
</ContactInformation>
</ContactData>
<AccountInfo>
  <AccountNumber/>
  <IBAN/>
  <BIC>String</BIC>
  <BankName> </BankName>
</AccountInfo>
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  <InformationName>String</InformationName>
  <InformationContent>String</InformationContent>
  <CustomContent>
    <any/>
  </CustomContent>
</Extension>
</RecipientParty>
<DeliveryParty>
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  <Name> </Name>
  <Depld>String</Depld>
  <RegNumber>String</RegNumber>
  <VATRegNumber>String</VATRegNumber>
  <ContactData>
    <ContactName> </ContactName>
    <ContactPersonCode>String</ContactPersonCode>
    <PhoneNumber>String</PhoneNumber>
    <FaxNumber>String</FaxNumber>
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    <LegalAddress>
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      <PostalAddress2>String</PostalAddress2>
      <City>String</City>
      <PostalCode>String</PostalCode>
      <Country>String</Country>
      <Extension extensionId="String">
        <InformationName>String</InformationName>
        <InformationContent>String</InformationContent>
        <CustomContent>
          <any/>
        </CustomContent>
      </Extension>
    </LegalAddress>
  </ContactData>
</DeliveryParty>

```

```

</LegalAddress>
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  <City>String</City>
  <PostalCode>String</PostalCode>
  <Country>String</Country>
  <Extension extensionId="String">
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    <InformationContent>String</InformationContent>
    <CustomContent>
      <any/>
    </CustomContent>
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  <InformationContent>String</InformationContent>
  <CustomContent>
    <any/>
  </CustomContent>
</ContactInformation>
</ContactData>
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  <AccountNumber/>
  <IBAN/>
  <BIC>String</BIC>
  <BankName> </BankName>
</AccountInfo>
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  <InformationName>String</InformationName>
  <InformationContent>String</InformationContent>
  <CustomContent>
    <any/>
  </CustomContent>
</Extension>
</DeliveryParty>
<PayerParty>
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  <Name> </Name>
  <Depld>String</Depld>
  <RegNumber>String</RegNumber>
  <VATRegNumber>String</VATRegNumber>
  <ContactData>
    <ContactName> </ContactName>
    <ContactPersonCode>String</ContactPersonCode>
    <PhoneNumber>String</PhoneNumber>
    <FaxNumber>String</FaxNumber>
    <URL>String</URL>
    <E-mailAddress> @ </E-mailAddress>
    <LegalAddress>
      <PostalAddress1>String</PostalAddress1>
      <PostalAddress2>String</PostalAddress2>
      <City>String</City>
      <PostalCode>String</PostalCode>
      <Country>String</Country>
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        <InformationContent>String</InformationContent>
        <CustomContent>
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        </CustomContent>
      </Extension>
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  <PostalAddress2>String</PostalAddress2>
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  <Country>String</Country>
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    <InformationName>String</InformationName>
    <InformationContent>String</InformationContent>
    <CustomContent>
      <any/>
    </CustomContent>
  </Extension>
</MailAddress>

```

```

        <ContactInformation extensionId="String">
            <InformationName>String</InformationName>
            <InformationContent>String</InformationContent>
            <CustomContent>
                <any/>
            </CustomContent>
        </ContactInformation>
    </ContactData>
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        <BIC>String</BIC>
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    </AccountInfo>
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        <InformationContent>String</InformationContent>
        <CustomContent>
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        </CustomContent>
    </Extension>
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    </Type>
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    <InvoiceNumber>String</InvoiceNumber>
    <InvoiceContentCode>String</InvoiceContentCode>
    <InvoiceContentText>String</InvoiceContentText>
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    <PaymentMethod>String</PaymentMethod>
    <InvoiceDate>1967-08-13</InvoiceDate>
    <DueDate>1967-08-13</DueDate>
    <PaymentTerm>String</PaymentTerm>
    <FineRatePerDay>1.12</FineRatePerDay>
    <Period>
        <PeriodName>String</PeriodName>
        <StartDate>1967-08-13</StartDate>
        <EndDate>1967-08-13</EndDate>
    </Period>
    <InvoiceDeliverer>
        <ContactName> </ContactName>
        <ContactPersonCode>String</ContactPersonCode>
        <PhoneNumber>String</PhoneNumber>
        <FaxNumber>String</FaxNumber>
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        <E-mailAddress> @ </E-mailAddress>
        <LegalAddress>
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            <PostalAddress2>String</PostalAddress2>
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            <Country>String</Country>
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                </CustomContent>
            </Extension>
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        <MailAddress>
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            <Country>String</Country>
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                <InformationContent>String</InformationContent>
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                </CustomContent>
            </Extension>
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    </InvoiceDeliverer>
</InvoiceInformation>

```

```

        </MailAddress>
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        <CustomContent>
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        </CustomContent>
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<InvoiceSumGroup>
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        <Inbound>1.12</Inbound>
        <Outbound>1.12</Outbound>
        <BalanceEnd>1.12</BalanceEnd>
    </Balance>
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        <AddContent>String</AddContent>
        <AddRate>1.12</AddRate>
        <AddSum>1.1234</AddSum>
    </Addition>
    <Rounding>1.1234</Rounding>
    <VAT vatId="TAX">
        <SumBeforeVAT>1.1234</SumBeforeVAT>
        <VATRate>1.12</VATRate>
        <VATSum>1.1234</VATSum>
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        <SumAfterVAT>1.1234</SumAfterVAT>
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            <InformationContent>String</InformationContent>
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            </CustomContent>
        </Reference>
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        <JournalEntry>
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            <GeneralLedgerDetail>String</GeneralLedgerDetail>
            <CostObjective>String</CostObjective>
            <Sum>1.1234</Sum>
            <VatSum>1.1234</VatSum>
            <VatRate>1.12</VatRate>
        </JournalEntry>
        <PartnerCode>String</PartnerCode>
        <BusinessCode>String</BusinessCode>
        <SourceCode>String</SourceCode>
        <CashFlowCode>String</CashFlowCode>
        <ClassifierCode>String</ClassifierCode>
    </Accounting>
    <Extension extensionId="String">
        <InformationName>String</InformationName>
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        <CustomContent>
            <any/>
        </CustomContent>
    </Extension>
</InvoiceSumGroup>
<InvoiceItem>
    <InvoiceTotalGroup groupId="String">
        <ItemEntry>

```

```

<RowNo>String</RowNo>
<SerialNumber>String</SerialNumber>
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<BuyerProductId>String</BuyerProductId>
<TaricCode>String</TaricCode>
<Accounting>
  <Description>String</Description>
  <JournalEntry>
    <GeneralLedger>String</GeneralLedger>
    <GeneralLedgerDetail>String</GeneralLedgerDetail>
    <CostObjective>String</CostObjective>
    <Sum>1.1234</Sum>
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  <BusinessCode>String</BusinessCode>
  <SourceCode>String</SourceCode>
  <CashFlowCode>String</CashFlowCode>
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</Accounting>
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<Description>String</Description>
<EAN>String</EAN>
<InitialReading>String</InitialReading>
<FinalReading>String</FinalReading>
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  <InformationContent>String</InformationContent>
  <CustomContent>
    <any/>
  </CustomContent>
</ItemReserve>
<ItemDetailInfo>
  <ItemUnit>String</ItemUnit>
  <ItemAmount>1.1234</ItemAmount>
  <ItemPrice>1.1234</ItemPrice>
</ItemDetailInfo>
<ItemSum>1.1234</ItemSum>
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  <AddContent>String</AddContent>
  <AddRate>1.12</AddRate>
  <AddSum>1.1234</AddSum>
</Addition>
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  <SumBeforeVAT>1.1234</SumBeforeVAT>
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  <VATSum>1.1234</VATSum>
  <Currency>AAA</Currency>
  <SumAfterVAT>1.1234</SumAfterVAT>
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    <InformationContent>String</InformationContent>
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```

```

        </JournalEntry>
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        <ClassifierCode>String</ClassifierCode>
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        <AddContent>String</AddContent>
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        <AddSum>1.1234</AddSum>
    </Addition>
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        <SumAfterVAT>1.1234</SumAfterVAT>
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            <CustomContent>
                <any/>
            </CustomContent>
        </Reference>
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        <SerialNumber>String</SerialNumber>
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        <BuyerProductId>String</BuyerProductId>
        <TaricCode>String</TaricCode>
        <Accounting>
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            <JournalEntry>
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                <GeneralLedgerDetail>String</GeneralLedgerDetail>
                <CostObjective>String</CostObjective>
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                <VatSum>1.1234</VatSum>
                <VatRate>1.12</VatRate>
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            <BusinessCode>String</BusinessCode>
            <SourceCode>String</SourceCode>
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        <EAN>String</EAN>
        <InitialReading>String</InitialReading>
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        <ItemReserve extensionId="String">
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            <InformationContent>String</InformationContent>
            <CustomContent>
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            </CustomContent>
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    </ItemDetailInfo>
    <ItemSum>1.1234</ItemSum>
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        <AddContent>String</AddContent>
        <AddRate>1.12</AddRate>
        <AddSum>1.1234</AddSum>
    </Addition>
    <VAT vatId="TAX">

```

```

        <SumBeforeVAT>1.1234</SumBeforeVAT>
        <VATRate>1.12</VATRate>
        <VATSum>1.1234</VATSum>
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        <SumAfterVAT>1.1234</SumAfterVAT>
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            <InformationContent>String</InformationContent>
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            </CustomContent>
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        <InformationContent>String</InformationContent>
        <CustomContent>
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        </CustomContent>
    </Extension>
    <Accounting>
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        <JournalEntry>
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            <GeneralLedgerDetail>String</GeneralLedgerDetail>
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            <VatSum>1.1234</VatSum>
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        <BusinessCode>String</BusinessCode>
        <SourceCode>String</SourceCode>
        <CashFlowCode>String</CashFlowCode>
        <ClassifierCode>String</ClassifierCode>
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        <Currency>AAA</Currency>
        <SumAfterVAT>1.1234</SumAfterVAT>
        <Reference extensionId="String">
            <InformationName>String</InformationName>
            <InformationContent>String</InformationContent>
            <CustomContent>
                <any/>
            </CustomContent>
        </Reference>
    </VAT>
    <GroupTotal>1.1234</GroupTotal>
</GroupEntry>
</InvoiceItemGroup>
<InvoiceItemTotalGroup>
    <InvoiceItemTotalDescription>String</InvoiceItemTotalDescription>
    <Extension extensionId="String">
        <InformationName>String</InformationName>
        <InformationContent>String</InformationContent>
        <CustomContent>
            <any/>
        </CustomContent>
    </Extension>
    <Accounting>
        <Description>String</Description>
        <JournalEntry>
            <GeneralLedger>String</GeneralLedger>
            <GeneralLedgerDetail>String</GeneralLedgerDetail>

```



```

        <CostObjective>String</CostObjective>
        <Sum>1.1234</Sum>
        <VatSum>1.1234</VatSum>
        <VatRate>1.12</VatRate>
    </JournalEntry>
    <PartnerCode>String</PartnerCode>
    <BusinessCode>String</BusinessCode>
    <SourceCode>String</SourceCode>
    <CashFlowCode>String</CashFlowCode>
    <ClassifierCode>String</ClassifierCode>
</Accounting>
<InvoiceItemTotalAmount>1.1234</InvoiceItemTotalAmount>
<InvoiceItemTotalSum>1.1234</InvoiceItemTotalSum>
<Addition addCode="DSC">
    <AddContent>String</AddContent>
    <AddRate>1.12</AddRate>
    <AddSum>1.1234</AddSum>
</Addition>
<VAT vatId="TAX">
    <SumBeforeVAT>1.1234</SumBeforeVAT>
    <VATRate>1.12</VATRate>
    <VATSum>1.1234</VATSum>
    <Currency>AAA</Currency>
    <SumAfterVAT>1.1234</SumAfterVAT>
    <Reference extensionId="String">
        <InformationName>String</InformationName>
        <InformationContent>String</InformationContent>
        <CustomContent>
            <any/>
        </CustomContent>
    </Reference>
</VAT>
<InvoiceItemTotal>1.1234</InvoiceItemTotal>
</InvoiceItemTotalGroup>
</InvoiceItem>
<AdditionalInformation extensionId="String">
    <InformationName>String</InformationName>
    <InformationContent>String</InformationContent>
    <CustomContent>
        <any/>
    </CustomContent>
</AdditionalInformation>
<PaymentInfo>
    <Currency>AAA</Currency>
    <PaymentDescription/>
    <Payable>NO</Payable>
    <PayDueDate>1967-08-13</PayDueDate>
    <PaymentTotalSum>1.12</PaymentTotalSum>
    <PayerName> </PayerName>
    <PaymentId>String</PaymentId>
    <PayToAccount/>
    <PayToName> </PayToName>
    <DirectDebitPayeeContractNumber>String</DirectDebitPayeeContractNumber>
    <DirectDebitPayerNumber/>
</PaymentInfo>
</Invoice>
<Footer>
    <TotalNumberInvoices>1</TotalNumberInvoices>
    <TotalAmount>1.12</TotalAmount>
</Footer>
</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"?>
<!-- =====>
<!-- ===== Estonian e-invoice description ===== -->
<!-- =====>
<!--

Schema version: 1.1
Schema date: 01.12.2009
License rules: no

-->
<xs:schema xmlns:xs="http://www.w3.org/2001/XMLSchema" elementFormDefault="qualified">
  <!-- ===== ROOT ELEMENT ===== -->
  <xs:element name="E_Invoice">
    <xs:annotation>
      <xs:documentation>root element</xs:documentation>
    </xs:annotation>
    <!-- ===== SCHEMA STURCTURE ===== -->
    <xs:complexType>
      <xs:sequence>
        <!-- File's header information - version, date, id etc -->
        <xs:element ref="Header"/>
        <!-- Main element of the file - the invoice -->
        <xs:element ref="Invoice" maxOccurs="unbounded"/>
        <!-- Check elements to ensure a control method for the file's completeness -->
        <xs:element ref="Footer"/>
      </xs:sequence>
    </xs:complexType>
  </xs:element>
  <!-- ===== FILE HEADER ===== -->
  <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:sequence>
    </xs:complexType>
  </xs:element>
  <!-- ===== STRUCTURE OF THE INVOICE ===== -->
  <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="optional"/>
      <xs:attribute name="regNumber" type="RegType" use="required"/>
      <xs:attribute name="channelId" type="EncodingType" use="optional"/>
      <xs:attribute name="channelAddress" type="NormalTextType" use="optional"/>
      <xs:attribute name="factoring" type="YesNoType" use="optional"/>
      <xs:attribute name="templateId" type="NormalTextType" use="optional"/>
      <xs:attribute name="languageId" type="LanguageType" use="optional"/>
    </xs:complexType>
  </xs:element>
  <!-- ===== INVOICE PARTIES ===== -->

```

```

<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:element name="PayerParty" type="BillPartyRecord" minOccurs="0"/>
    </xs:sequence>
  </xs:complexType>
</xs:element>
<!-- ===== META INFORMATION OF THE INVOICE ===== -->
<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:attribute name="type" use="required">
            <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"/>
      <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="PaymentTerm" type="NormalTextType" 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="InvoiceDeliverer" type="ContactDataRecord" minOccurs="0"/>
      <xs:element name="Extension" type="ExtensionRecord" minOccurs="0"
maxOccurs="unbounded"/>
    </xs:sequence>
  </xs:complexType>
</xs:element>
<!-- ===== SUMMATION OF THE INVOICE ===== -->
<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="Inbound"
type="Decimal2FractionDigitsType" minOccurs="0" maxOccurs="unbounded"/>
            <xs:element name="Outbound"
type="Decimal2FractionDigitsType" minOccurs="0" maxOccurs="unbounded"/>
          </xs:sequence>
        </xs:complexType>
      </xs:element>
    </xs:sequence>
  </xs:complexType>
</xs:element>

```

```

                                <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="TotalVATSum" type="Decimal2FractionDigitsType"
minOccurs="0"/>
                                <xs:element name="TotalSum" type="Decimal2FractionDigitsType"/>
                                <xs:element name="TotalToPay" type="Decimal2FractionDigitsType" minOccurs="0"/>
                                <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>
                                <!-- ===== DESCRIPTION OF THE ITEMS TO BE INVOICED ===== -->
                                <xs:element name="InvoiceItem">
                                <xs:complexType>
                                <xs:sequence>
                                <!-- The summary of the consumption by the services, products or buyings -->
                                <xs:element ref="InvoiceTotalGroup" minOccurs="0"/>
                                <!-- The row information of the invoice -->
                                <xs:element ref="InvoiceItemGroup" maxOccurs="unbounded"/>
                                <!-- The summary of the invoice -->
                                <xs:element ref="InvoiceItemTotalGroup" minOccurs="0"/>
                                </xs:sequence>
                                </xs:complexType>
                                </xs:element>
                                <xs:element name="InvoiceTotalGroup">
                                <xs:complexType>
                                <xs:sequence>
                                <!-- One row of the invoice -->
                                <xs:element ref="ItemEntry" minOccurs="0" maxOccurs="unbounded"/>
                                <!-- A summary of a group of row elements -->
                                <xs:element ref="GroupEntry" minOccurs="0"/>
                                </xs:sequence>
                                <xs:attribute name="groupId" type="ShortTextType" use="optional"/>
                                </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="RowNo" type="NormalTextType" minOccurs="0"/>
                                <xs:element name="SerialNumber" type="ShortTextType" minOccurs="0"/>
                                <xs:element name="SellerProductId" type="ShortTextType" minOccurs="0"/>
                                <xs:element name="BuyerProductId" type="ShortTextType" minOccurs="0"/>
                                <xs:element name="TaricCode" type="EncodingType" minOccurs="0"/>
                                <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="ItemDetailInfo" minOccurs="0" maxOccurs="unbounded">
                                <xs:complexType>
                                <xs:sequence>
                                <xs:element name="ItemUnit" type="ShortTextType"
minOccurs="0"/>

```



```

        <xs:element name="DirectDebitPayeeContractNumber" type="ShortTextType"
minOccurs="0"/>
        <xs:element name="DirectDebitPayerNumber" type="ReferenceType" minOccurs="0"/>
    </xs:sequence>
</xs:complexType>
</xs:element>
<!-- ===== FILE'S CHECK ELEMENTS ===== -->
<xs:element name="Footer">
    <xs:complexType>
        <xs:sequence>
            <xs:element name="TotalNumberInvoices" type="xs:positiveInteger"/>
            <xs:element name="TotalAmount" type="Decimal2FractionDigitsType"/>
        </xs:sequence>
    </xs:complexType>
</xs:element>
<!-- ===== DESCRIPTION OF THE DATA RECORDS ===== -->
<!-- Elements to describe the bank account information -->
<xs:complexType name="AccountDataRecord">
    <xs:sequence>
        <xs:element name="AccountNumber" type="AccountType"/>
        <xs:element name="IBAN" type="AccountType" minOccurs="0"/>
        <!-- Element's type is maximum 11 digits long value in text format -->
        <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="NormalTextType"/>
            </xs:simpleType>
        </xs:element>
    </xs:sequence>
</xs:complexType>
<!-- Elements to describe the accounting information . ledger, accounts, sums -->
<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:element name="PartnerCode" type="EncodingType" minOccurs="0"/>
        <xs:element name="BusinessCode" type="EncodingType" minOccurs="0"/>
        <xs:element name="SourceCode" type="EncodingType" minOccurs="0"/>
        <xs:element name="CashFlowCode" type="EncodingType" minOccurs="0"/>
        <xs:element name="ClassifierCode" type="NormalTextType" minOccurs="0"/>
    </xs:sequence>
</xs:complexType>
<!-- Elements to describe the charges and discounts -->
<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" minOccurs="0"/>
    </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:simpleType>
      </xs:attribute>
    </xs:complexType>
    <!-- Elements to describe the postal addresses -->
    <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>
    <!-- Elements to describe the parties of the invoice -->
    <xs:complexType name="BillPartyRecord">
      <xs:sequence>
        <xs:element name="UniqueCode" type="ShortTextType" minOccurs="0"/>
        <xs:element name="Name" type="NormalTextType"/>
        <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>
    </xs:complexType>
    <!-- Elements to describe the contact information of an invoice party -->
    <xs:complexType name="ContactDataRecord">
      <xs:sequence>
        <xs:element name="ContactName" type="NormalTextType" 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="URL" 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>
    <!-- Elements to describe the invoice extensions -->
    <xs:complexType name="ExtensionRecord">
      <xs:sequence>
        <xs:element name="InformationName" type="NormalTextType" minOccurs="0"/>
        <xs:element name="InformationContent" type="LongTextType"/>
        <xs:element name="CustomContent" minOccurs="0">
          <xs:complexType>
            <xs:sequence>
              <xs:any processContents="skip"/>
            </xs:sequence>
          </xs:complexType>
        </xs:element>
        <xs:attribute name="extensionId" type="ShortTextType" use="optional"/>
      </xs:sequence>
    </xs:complexType>
    <!-- Elements to describe the VAT information -->
    <xs:complexType name="VATRecord">
      <xs:sequence>
        <xs:element name="SumBeforeVAT" type="Decimal4FractionDigitsType" minOccurs="0"/>
        <xs:element name="VATRate" type="Decimal2FractionDigitsType" minOccurs="0"/>
        <xs:element name="VATSum" type="Decimal4FractionDigitsType" minOccurs="0"/>

```



```

        <xs:element name="Currency" type="CurrencyType" minOccurs="0"/>
        <xs:element name="SumAfterVAT" type="Decimal4FractionDigitsType" minOccurs="0"/>
        <xs:element name="Reference" type="ExtensionRecord" minOccurs="0"/>
    </xs:sequence>
    <xs:attribute name="vatId" type="VatCodeType" use="optional"/>
</xs:complexType>
<!-- ===== DESCRIPTION OF THE DATA TYPES ===== -->
<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="EncodingType">
    <xs:restriction base="xs:string">
        <xs:maxLength value="10"/>
    </xs:restriction>
</xs:simpleType>
<xs:simpleType name="LanguageType">
    <xs:restriction base="xs:string">
        <xs:pattern value="[a-z][a-z]"/>
    </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="PaymentDescriptionType">
    <xs:restriction base="xs:string">
        <xs:maxLength value="210"/>
        <xs:pattern value=" [&#x0020;-&#x00FF;&#x0160;&#x0161;&#x017D;&#x017E;]*"/>
    </xs:restriction>
</xs:simpleType>
<xs:simpleType name="RegType">
    <xs:restriction base="xs:string">
        <xs:maxLength value="15"/>
    </xs:restriction>
</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="VatCodeType">
    <xs:restriction base="xs:NMTOKEN">
        <xs:pattern value="NOTTAX"/>
        <xs:pattern value="TAXEX"/>
        <xs:pattern value="TAX"/>
    </xs:restriction>

```



```
        </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>
```