Description of Estonian e-invoice

Version 1.2.EN

In English

28.08.2018

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Document version history

Date	Version	Description	Author
01/12/2009	1.1	Update of Estonian e-invoice description.	Andres Lilleste
01/12/2013	1.2	Update of Estonian e-invoice description.	Andres Lilleste
28/08/2018	1.2.EN	Update based on EVS-EN 16931-1:2017 (EU invoice standard)	Andres Lille

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1. General information

1.1. Working group

The following organizations have been involved in developing this document.

Rahandusministeerium
Majandus- ja Kommunikatsiooniministeerium
Eesti Pank
Maksu- ja Tolliamet
Eesti Pangaliit
Riigi Infosüsteemi Amet

Banks:
Swedbank AS
AS SEB Pank
Nordea Bank Finland Plc Eesti filiaal

E-invoice operators:
Telema AS
AS Eesti Post
Krediidiinfo AS
OpusCapita AS
Tieto Estonia AS

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 recipients 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.

In 2018, an important extension to Estonian e-invoice was added - the Estonian e-invoice data structure was adapted to the pan-European e-invoicing standard published by EVS under the code EVS-EN 16931-1: 2017.

To ensure the current data structure and the rules continuity, the necessary extensions were implemented using ExtensionRecord. Companies wishing to send or receive invoices complying with the European Union standard must implement changes described in the chapter "3. EN extension". Within the European Union, invoices will be transmitted according to the standard using UBL 2.1 or UN/CEFACT Cross Industry Invoice (CII) format, transformed by the operator of an electronic data exchange selected by the sender.

This description of the e-invoice format specifies the compliance of the EU e-invoice requirements. Actual electronic invoices transmitted in Europe may additionally apply the specific requirements of the operator and the country of destination. These requirements are always restrictive. Additional information about them can be obtained from the operator of the electronic data exchange service provider that serves him.

1.3. References

XML:

W3C XML Schema recommendation
http://www.w3.org/TR/xmlschema-1/

W3Schools XML Tutorial
http://www.w3schools.com/xml/

Legislation:

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

and

https://www.riigiteataja.ee/akt/13174576

Documents of the EU e-invoicing:

EVS-EN 16931-1:2017
Electronic invoicing – Part 1: Semantic data model of the core elements of an electronic invoice
https://www.evs.ee/tooted/evs-en-16931-1-2017

CEN/TS 16931-3-1:2017
Electronic invoicing - Part 3-1: Methodology for syntax bindings of the core elements of an electronic invoice
https://www.evs.ee/tooted/cen-ts-16931-3-1-2017

CEN/TR 16931-5:2017
Electronic invoicing - Part 5: Guidelines on the use of sector or country extensions in conjunction with EN 16931-1, methodology to be applied in the real environment
https://www.evs.ee/tooted/cen-tr-16931-5-2017

DIRECTIVE 2014/55/EU OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 16 April 2014 on electronic invoicing in public procurement
https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A32014L0055

2. E-Invoice description

2.1. General

Encoding of XML files is UTF-8
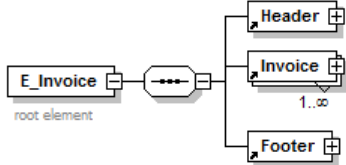
XML specific characters must be escaped:

&	&
'	'
>	>
<	<
"	"

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

2.2. E_Invoice

E_Invoice is the root element of electronic invoice
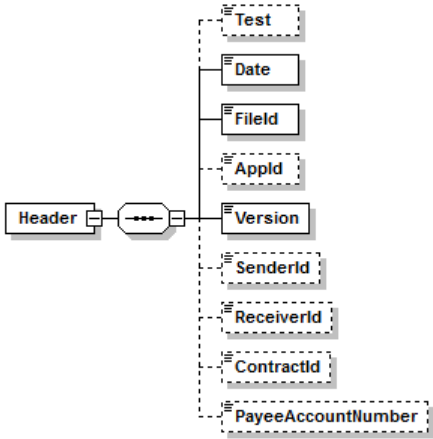
Structure:	Example:

	``
	<E_Invoice>
	    <Header>
	        …
	    </Header>
	    <Invoice invoiceId="09200303961940"
	regNumber="10004252" channelId="EA"
	channelAddress="10002028538005">
	        …
	    </Invoice>
	    <Invoice invoiceId="09200303961941"
	regNumber="10007545" channelId="EA"
	channelAddress="10002028538005">
	        …
	    </Invoice>
	    <Footer>
	        <TotalNumberInvoices>2</TotalNumberInvoices>
	        <TotalAmount>29768.04</TotalAmount>
	    </Footer>
	</E_Invoice>
	``

Description:

Tag	Description	Type / Value list	Mandatory	Notes
Header	Specifies file specific elements [on page 8].		YES	
Invoice	Contains information about one invoice [on page 9]. 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 [on page 24].		YES	

2.3. Header

Header contains file specific elements.

Structure:	Example:
	<Header> <Test>YES</Test> <Date>2013-12-01</Date> <FileId>66488</FileId> <AppId>EARVE</AppId> <Version>1.1</Version> <SenderId>SWEDB</SenderId> <ReceiverId>ITEE</ReceiverId> <ContractId>EA1245</ContractId> <PayeeAccountNumber>10022056127002 </PayeeAccountNumber> </Header>

Description:

Tag	Description	Type / Value list	Mandatory	Notes
Test	Determines whether this is a test file or not.	YesNoType	NO	
Date	Determines the date when the file is generated.	DateType	YES	
FileId	Unique identification of the file. Used to prevent double-processing of the same file.	ShortTextType	YES	
AppId	Application identifier. EARVE is used for e-invoice to the internet bank.	ShortTextType	NO	
Version	The version of the standard used.	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 the sender and the 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 specific invoice.

Structure:	Example:
	```<Invoice invoiceId="A9200303961942" regNumber="10004252" sellerRegnumber="11111111"> <InvoiceParties>…</InvoiceParties> <InvoiceInformation>…</InvoiceInformation> <InvoiceSumGroup>…</InvoiceSumGroup> <InvoiceItem>…</InvoiceItem> <AdditionalInformation>…</AdditionalInformation> <AttachmentFile>…</AttachmentFile> <PaymentInfo>…</PaymentInfo></Invoice>```

Description:

Tag	Description	Type / Value list	Mandatory	Notes
invoiceId	Unique id of the invoice (on the scope of one file).	NormalTextType	YES	Attribute
serviceId	Client identification number (reference number, client code, client number etc.) in sellers system.	ShortTextType	NO	Attribute
regNumber	Personal ID/registration code of the invoice receiver.	RegType	YES	Attribute
channelId	The id of the channel to where the invoice must be routed [on page 36].	EncodingType	NO	Attribute
channelAddress	The address in the channel of the invoice receiver (registration number, bank account etc).	NormalTextType	NO	Attribute
factoring	Indicates whether this is a factoring invoice or not.	YesNoType	NO	Attribute
templateId	Id of the invoice's design template.	NormalTextType	NO	Attribute
languageId	ID of the invoice's language. Based on ISO 639-1. For an example English is "en".	LanguageType	NO	Attribute
presentment	Represents invoice's presentation method in internet bank.	YesNoType	NO	Attribute
invoiceGlobUniqId	Invoice's unique identificator in sender's invoicing process.	NormalTextType	NO	Attribute
sellerContractId	Seller's contract number. Used in sending the invoice to the internet bank.	NormalTextType	NO	Attribute
sellerRegnumber	Seller's registration number.	RegType	YES	Attribute
InvoiceParties	Describes the sender and receiver of the invoice [on page 11].		YES	
InvoiceInformation	Contains general information about the invoice [on page 12].		YES	
InvoiceSumGroup	Information block for invoiced amounts [on page 14].		YES	1-2
InvoiceItem	Contains detailed information about the invoice rows [on page 16].		YES	
AdditionalInformation	Contains additional information which is shown on the invoice (e.g: marketing information or info concerning services, etc) [on page 21].		NO	0-n

| AttachmentFile | Invoice's picture data (PDF file) in BASE64 coding [on page 22]. | | No | |
| PaymentInfo | Information needed to generate payment [on page 22]. | | YES | |

2.5. InvoiceParties

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

Structure:	Example:

	``xml
	<InvoiceParties>
	    <SellerParty>
	        …
	    </SellerParty>
	    <BuyerParty>
	        …
	    </BuyerParty>
	    <RecipientParty>
	        …
	    </RecipientParty>
	    <DeliveryParty>
	        …
	    </DeliveryParty>
	    <PayerParty>
	        …
	    </PayerParty>
	    <FactorParty>
	        …
	    </FactorParty>
	</InvoiceParties>
	``

Description:

Tag	Description	Type / Value list	Mandatory	Notes
SellerParty	Describes the seller (name, address, etc). See SellerPartyRecord for details [on page 30].	SellerPartyRecord	YES	
BuyerParty	Describes the buyer of the invoice. See BillPartyRecord for details [on page 30].	BillPartyRecord	YES	
RecipientParty	This invoice group is used when the invoice recipient is not the buyer but for example, an accounting firm or other agent acting on the buyer's behalf. See BillPartyRecord for details [on page 30].	BillPartyRecord	NO	
DeliveryParty	Delivery party details are used when the delivery to be invoiced is addressed to someone other than the buyer. See BillPartyRecord for details [on page 30].	BillPartyRecord	NO	
PayerParty	This invoice group is used when the payer of the invoice is not the buyer. See BillPartyRecord for details [on page 30].	BillPartyRecord	NO	
FactorParty	Party to whom SellerParty is selling its accounts receivable invoices [on page 30].	BillPartyRecord	No	

2.6. InvoiceInformation

InvoiceInformation contains general invoice specific information about the invoice, like invoice number and dates.

Structure:	Example:

	``xml
	<InvoiceInformation>
	    <Type type="DEB">
	        <SourceInvoice>440</SourceInvoice>
	    </Type>
	    <FactorContractNumber>
	        L8574-14
	    </FactorContractNumber>
	    <ContractNumber>15-58/2</ContractNumber>
	    <DocumentName>Arve</DocumentName>
	    <InvoiceNumber>129592-2</InvoiceNumber>
	    <InvoiceContentCode>
	        SPO5
	    </InvoiceContentCode>
	    <InvoiceContentText>
	        Sporditeenused
	    </InvoiceContentText>
	    <PaymentReferenceNumber>30253234017
	    </PaymentReferenceNumber>
	    <PaymentMethod>Maksekorraldus
	    </PaymentMethod>
	    <InvoiceDate>2009-12-01</InvoiceDate>
	    <DueDate>2009-12-15</DueDate>
	    <PaymentTerm>Maksetähtaeg 14 päeva
	    </PaymentTerm>
	    <FineRatePerDay>0.2</FineRatePerDay>
	    <Period>
	        <PeriodName>Teenuse osutamise periood
	        </PeriodName>
	        <StartDate>2009-11-01</StartDate>
	        <EndDate>2009-11-30</EndDate>
	    </Period>
	    <InvoiceDeliverer>
	        <ContactName>Kati Karu</ContactName>
	    </InvoiceDeliverer>
	    <Extension id="GymName">
	        <InformationName>Saal
	        </InformationName>
	        <InformationContent/>Pallimängusaal
	        </InformationContent>
	    </Extension>
	</InvoiceInformation>
	``

Description:

Tag			Description	Type / Value list	Mandatory	Notes
Type			Invoice type.		YES	
		type	DEB – debit invoice, CRE – credit invoice	xs:NMTOKEN DEB / CRE	YES	Attribute
		SourceInvoice	Reference to the source invoice.	ShortTextType	NO	
FactorContractNumber			Factoring contract number (contract between client and crediting institution).	NormalTextType	NO	
ContractNumber			Contract number between the buyer and the seller. Basis for the invoice.	NormalTextType	NO	
DocumentName			Name of the document (ex: invoice, credit invoice, waybill etc).	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	
PaymentReferenceNumber			Payment reference number. Same as in PaymentInfo/PaymentRefId.	ReferenceType	NO	

PaymentMethod		Free text describing the payment method and terms.	NormalTextType	NO	
InvoiceDate		Invoice date.	DateType	YES	
DueDate		Invoice due date.	DateType	NO	
PaymentTerm		Free text describing payment terms (e.g: The payment term of 14 days).	NormalTextType	NO	
FineRatePerDay		Fine rate per day. Shown in percent.	Decimal2FractionDigitsType	NO	
Period		If invoice concerns some kind of period-related service – for example energy consumption on given period, then the period can be specified.		NO	
	PeriodName	Name of the period.	NormalTextType	NO	
	StartDate	Starting date of the period.	DateType	NO	
	EndDate	End date of the period.	DateType	NO	
InvoiceDeliverer		Invoice issuer contact data. See ContactDataRecord for details [on page 31].	ContactDataRecord	NO	
Extension		Describes additional information elements. See ExtensionRecord for details [on page 32].	ExtensionRecord	NO	0-n

2.7. InvoiceSumGroup

InvoiceSumGroup contains invoiced amounts (invoice sum, balance etc).

Structure:	Example:

	``xml
	<InvoiceSumGroup>
	    <Balance>
	        <BalanceDate>2009-12-01</BalanceDate>
	        <BalanceBegin>3.14</BalanceBegin>
	        <Inbound>3.14</Inbound>
	        <Outbound>3.14</Outbound>
	        <BalanceEnd>3.14</BalanceEnd>
	    </Balance>
	    <InvoiceSum>1277.5678</InvoiceSum>
	    <PenaltySum>0</PenaltySum>
	    <Addition addCode="DSC">
	        <AddContent>
	            Püsikliendi allahindlus
	        </AddContent>
	        <AddRate>-5</AddRate>
	        <AddSum>-6,3878</AddSum>
	    </Addition>
	    <Rounding>0.01</Rounding>
	    <VAT>
	        <SumBeforeVAT>1271.19</SumBeforeVAT>
	        <VATRate>20</VATRate>
	        <VATSum>254.24</VATSum>
	        <Currency>EUR</Currency>
	    </VAT>
	    <TotalSum>1525.43</TotalSum>
	    <Currency>EUR</Currency>
	    <Accounting>
	        …
	    </Accounting>
	    <Extension extensionId=" ">
	        …
	    </Extension>
	</InvoiceSumGroup>
	``

Description:

Tag	Description	Type / Value list	Mandatory	Notes
Balance	Describes balances on the beginning and end of invoicing period.		NO	
BalanceDate	The date on which the balance is calculated.	DateType	NO	
BalanceBegin	Balance start value.	Decimal2FractionDigitsType	NO	
Inbound	The sum paid by the invoice receiver to invoice sender in the balance period.	Decimal2FractionDigitsType	NO	0-n
Outbound	The sum paid by the invoice sender to invoice receiver in the balance period.	Decimal2FractionDigitsType	NO	0-n
BalanceEnd	Balance end value.	Decimal2FractionDigitsType	NO	
InvoiceSum	Amount of the invoice without tax. Total of InvoiceItemGroup/ItemEntry/ItemSum elements.	Decimal4FractionDigitsType	NO	
PenaltySum	Amount of the penalty.	Decimal4FractionDigitsType	NO	

Addition	Describes discounts and charges. See AdditionRecord for details [on page 27].	AdditionRecord	NO	0-n
Rounding	Invoice total rounding.	Decimal4Fraction DigitsType	NO	
VAT	Describes value-added tax. See VATRecord for details [on page 33]. Invoice must have as many VAT blocks as there are different VATRate values. Value is equal to InvoiceItemGroup/ItemEntry/VAT amounts based on VAT rates.	VATRecord	NO	0-n
TotalVATSum	Total of all VAT sums.	Decimal2Fraction DigitsType	NO	
TotalSum	Invoice total sum.	Decimal2Fraction DigitsType	YES	
TotalToPay	Amout to be paid. Credit invoice must have 0.00 – negative amount does not correspond to the Estonian legislation.	Decimal2Fraction DigitsType	NO	
Currency	Three-character currency code as specified in ISO 4217.	CurrencyType	NO	
Accounting	Accounting element describes information needed to automate accounting transactions. See AccountingRecord for details [on page 26].	AccountingRecord	NO	
Extension	Describes additional information elements. See ExtensionRecord for details [on page 32].	ExtensionRecord	NO	0-n

2.8. InvoiceItem

InvoiceItem contains information about Invoice rows: purchases and consumption data.

Structure:	Example:

	``xml
	<InvoiceItem>
	    <InvoiceTotalGroup groupId="Summary">
	        <ItemEntry>
	            ...
	        </ItemEntry>
	        <GroupEntry>
	            ...
	        </GroupEntry>
	    </InvoiceTotalGroup>
	    <InvoiceItemGroup groupId="Pens">
	        <ItemEntry>
	            ...
	        </ItemEntry>
	        <GroupEntry>
	            ...
	        </GroupEntry>
	    </InvoiceItemGroup>
	    <InvoiceItemGroup groupId="Paper">
	        <ItemEntry>
	            ...
	        </ItemEntry>
	        <ItemEntry>
	            ...
	        </ItemEntry>
	        <GroupEntry>
	            ...
	        </GroupEntry>
	    </InvoiceItemGroup>
	    <InvoiceItemTotalGroup>
	        <InvoiceItemTotalDescription>
	            ...
	        </InvoiceItemTotalDescription>
	        <InvoiceItemTotalSum>
	            ...
	        </InvoiceItemTotalSum>
	    </InvoiceItemTotalGroup>
	</InvoiceItem>
	``

Description:

Tag	Description	Type / Value list	Mandatory	Notes
InvoiceTotalGroup	Group of invoice items' totals (by items).		NO	
groupId	ID of the invoice rows group.	ShortTextType	NO	Attribute
ItemEntry	Describes one specific invoice row entry [on page 18].		NO	0-n
GroupEntry	Describes group total [on page 20].		NO	
InvoiceItemGroup	The main group on invoice rows. Group of invoice items or invoice rows.		YES	1-n
groupId	ID of the invoice rows group.	ShortTextType	NO	Attribute
ItemEntry	Describes one specific invoice row entry [on page 18].		YES	1-n
GroupEntry	Describes group total [on page 20].		NO	
InvoiceItemTotalGroup	Total of all of invoice items' totals.		NO	
InvoiceItemTotalDescription	Description of total.	NormalTextType	NO	

Extension	Describes additional elements that are needed to present in this section. See ExtensionRecord for details [on page 32].	ExtensionRecord	NO	0-n
Accounting	Accounting element describes information needed to automate accounting transactions. See AccountingRecord for details [on page 26].	AccountingRecord	NO	
InvoiceItemTotalAmount	The Total amount of items.	Decimal4Fraction DigitsType	NO	
InvoiceItemTotalSum	Total amount of products/services without taxes.	Decimal4Fraction DigitsType	NO	
Addition	Describes discounts and charges. See AdditionRecord for details [on page 27].	AdditionRecord	NO	0-n
VAT	Describes value-added tax. See VATRecord for details. [on page 33].	VATRecord	NO	
InvoiceItemTotal	Total amount of products/services.	Decimal4Fraction DigitsType	NO	

2.8.1. ItemEntry

ItemEntry element describes detailed info about one specific invoice row.

Structure:	Example:

	``xml
	<ItemEntry>
	    <RowNo>1</RowNo>
	    <SerialNumber>A74875547751124</SerialNumber>
	    <SellerProductId>alklarsenxo07</SellerProductId>
	    <BuyerProductId>nxo07</BuyerProductId>
	    <TaricCode>CODE123456</TaricCode>
	    <Accounting>
	        ...
	    </Accounting>
	    <CustomerRef>Tellimus 457</CustomerRef>
	    <Description>Korvpallid</Description>
	    <EAN>3272513030707</EAN>
	    <InitialReading>0</InitialReading>
	    <FinalReading>2</FinalReading>
	    <ItemReserve extensionId="Shipment">
	        <InformationName>Partii</InformationName>
	
	    <InformationContent>L5870</InformationContent>
	    </ItemReserve>
	    <ItemDetailInfo>
	        <ItemUnit>tk</ItemUnit>
	        <ItemAmount>2</ItemAmount>
	        <ItemPrice>467.36</ItemPrice>
	    </ItemDetailInfo>
	    <ItemSum>934.72</ItemSum>
	    <Addition addCode="DSC">
	        <AddContent>Soodustus 10%</AddContent>
	        <AddRate>-10</AddRate>
	        <AddSum>-93.472</AddSum>
	    </Addition>
	    <VAT>
	        <SumBeforeVAT>841.248</SumBeforeVAT>
	        <VATRate>20</VATRate>
	        <VATSum>168.24</VATSum>
	        <Currency>EUR</Currency>
	    </VAT>
	    <ItemTotal>1009.49</ItemTotal>
	</ItemEntry>
	``

Description:

Tag	Description	Type / Value list	Mandatory	Notes
RowNo	Row number of the product/service.	NormalTextType	NO	
SerialNumber	Serial number of the product.	ShortTextType	NO	
SellerProductId	Item/product ID code in seller's system.	ShortTextType	NO	
BuyerProductId	Item/product ID code in buyer's system.	ShortTextType	NO	
TaricCode	TARIC code. See EncodingType for details [on page 36].	EncodingType	NO	
Accounting	Describes information needed to automate accounting transactions. See AccountingRecord for details [on page 26].	AccountingRecord	NO	
CustomerRef	Reference related to a specific product/service described in this row. Reference to order.	NormalTextType	NO	
Description	Product/service/article name or description.	LongTextSingleType	YES	
EAN	International Article Number (Bar-code number).	NormalTextType	NO	
InitialReading	Related to the periodical invoicing. Situation in the beginning of the period. For example water consumption.	ShortTextType	NO	
FinalReading	Related to the periodical invoicing. Situation at the end of the period. For example water consumption.	ShortTextType	NO	

ItemReserve	Describes additional information elements. See ExtensionRecord for details [on page 32].	ExtensionRecord	NO	0-n
ItemDetailInfo	Detailed information of products/services.		NO	0-n
ItemUnit	Unit (e.g: h, kg, l, kWh).	ShortTextType	NO	
ItemAmount	Amount of the products /services.	Decimal4Fraction DigitsType	NO	
ItemPrice	Price of one product or service (without taxes).	Decimal4Fraction DigitsType	NO	
ItemSum	Total amount without taxes and discount.	Decimal4Fraction DigitsType	NO	
Addition	Describes discounts and charges. See AdditionRecord for details [on page 27].	AdditionRecord	NO	0-n
VAT	Describes value-added tax. See VATRecord for details [on page 33].	VATRecord	NO	
ItemTotal	Total amount of products/services row (with taxes).	Decimal4Fraction DigitsType	NO	

2.8.2. GroupEntry

GroupEntry element sums different item rows into one logical group.

Structure:	Example:

	``xml
	<GroupEntry>
	    <GroupDescription>Paber</GroupDescription>
	    <Extension extensionId=" ">
	        …
	    </Extension>
	    <Accounting>
	        …
	    </Accounting>
	    <GroupAmount>4.5</GroupAmount>
	    <GroupSum>6355.8667</GroupSum>
	    <Addition addCode="DSC">
	        <AddContent>Allahindlus</AddContent>
	        <AddRate>-40</AddRate>
	        <AddSum>-2542.3467</AddSum>
	    </Addition>
	    <VAT>
	        <SumBeforeVAT>3813.52</SumBeforeVAT>
	        <VATRate>20</VATRate>
	        <VATSum>762.71</VATSum>
	        <Currency>EUR</Currency>
	    </VAT>
	    <GroupTotal>4576.22</GroupTotal>
	</GroupEntry>
	``

Description:

Tag	Description	Type / Value list	Mandatory	Notes
GroupDescription	Free text describing the group.	NormalTextType	NO	
Extension	Additional information elements. See ExtensionRecord for details [on page 32].	ExtensionRecord	NO	0-n
Accounting	Describes information needed to automate accounting transactions. See AccountingRecord for details [on page 26].	AccountingRecord	NO	
GroupAmount	Total quantity of items described in the rows in this group. (Sum of ItemAmount elements).	Decimal4FractionDigits Type	NO	
GroupSum	Total sum of items described in the rows in this group (sum of ItemSum elements).	Decimal4FractionDigits Type	NO	
Addition	Describes discounts and charges. See AdditionRecord for details [on page 27].	AdditionRecord	NO	0-n
VAT	Describes value-added tax. See VATRecord for details [on page 33].	VATRecord	NO	
GroupTotal	Total amount of items described in the rows of this group.	Decimal4FractionDigits Type	NO	

2.9. AdditionalInformation

AdditionalInformation element describes additional information on the invoice. For example information related to marketing messages and service terms.
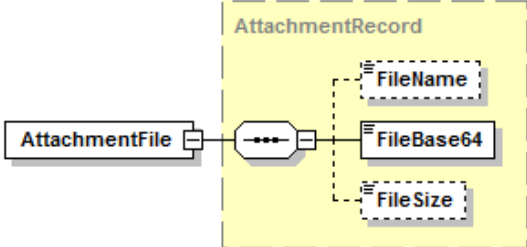
Structure:	Example:

	``xml
	<AdditionalInformation id="Note">
	    <InformationName>
	        Märkus
	    </InformationName>
	    <InformationContent>
	        Arve tasumisel palume
	        maksekorraldusele kindlasti
	        märkida arve number.
	    </InformationContent>
	</AdditionalInformation>
	``

Description:

Tag	Description	Type / Value list	Mandatory	Notes
AdditionalInformation	Additional information which is shown on the invoice. See ExtensionRecord for details [on page 32].	ExtensionRecord	NO	

2.10. AttachmentFile

AttachmentFile element describes invoice's attachment (PDF file) – encoded in the form of XML.

Structure:	Example:

AttachmentRecord
 	
AttachmentFile — ···· — FileName
FileBase64
FileSize
	``xml
	<AttachmentFile>
	
	    <FileName></FileName>
	
	    <FileBase64></FileBase64>
	
	    <FileSize></FileSize>
	
	</AttachmentFile>
	``

Description:

Element	Description	Type/ väärtus	Mandatory	Notes
AttachmentFile	Describes elements of the attachment added to the document (picture in PDF).	AttachmentRecord	No	

2.11. PaymentInfo

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

Structure:	Example:

	``xml
	<PaymentInfo>
	    <Currency>EUR</Currency>
	    <PaymentDescription>Arve nr 340925 tasumine
	    </PaymentDescription>
	    <PaymentRefId>30253234017</PaymentRefId>
	    <Payable>YES</Payable>
	    <PayDueDate>2009-12-15</PayDueDate>
	    <PaymentTotalSum>5925.21</PaymentTotalSum>
	    <PayerName>TESTOSTJA AS</PayerName>
	    <PaymentId>340925</PaymentId>
	    <PayToAccount>10002028538006</PayToAccount>
	    <PayToName>TESTMÜÜJA AS</PayToName>
	    <PayToBIC>EEE111</PayToBIC>
	    <DirectDebitPayeeContractNumber>61
	    </DirectDebitPayeeContractNumber>
	    <DirectDebitPayerNumber>30253234017
	    </DirectDebitPayerNumber>
	</PaymentInfo>
	``

Description:

Tag	Description	Type / Value list	Mandatory	Notes
Currency	Three-character currency code as specified in ISO 4217.	CurrencyType	YES	
PaymentDescription	Description of the payment.	PaymentDescriptionType		At least ref.no or description must be filled.
PaymentRefId	Payment reference number.	ReferenceType		
Payable	Whether this bill needs to be paid or not. YES – invoice needs to be paid (PayDueDate is mandatory). NO – invoice 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 payer.	NormalTextType	YES	
PaymentId	Invoice number.	NormalTextType	YES	
PayToAccount	The beneficiary's account number.	AccountType	YES	
PayToName	The beneficiary's name.	NormalTextType	YES	
PayToBIC	The beneficiary's bank's BIC code.	BICType	NO	
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	

2.12. Footer

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

Structure:	Example:

	``xml
	<Footer>
	    <TotalNumberInvoices>1</TotalNumberInvoices>
	    <TotalAmount>29768.04</TotalAmount>
	</Footer>
	``

Description:

Tag	Description	Type / Value list	Mandatory	Notes
TotalNumberInvoices	Number of invoices in the file. Count of Invoice elements in the file. Used for error detection.	xs:positiveInteger	YES	
TotalAmount	Sum of PaymentTotalSum elements of all the invoices in the file. Different currencies are not taken into account. Used for error detection.	Decimal2FractionDigitsType	YES	

2.13. Complex Type Definitions

2.13.1.   AccountDataRecord

AccountDataRecord defines the elements used to describe bank account information.

Structure:	Example:

	`<AccountInfo>`
	`    <AccountNumber>10002028538005`
	`    </AccountNumber>`
	`    <IBAN>EE241010002028538005</IBAN>`
	`    <BIC>EEUHEE2X</BIC>`
	`    <BankName>SEB</BankName>`
	`</AccountInfo>`

Description:

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

2.13.2. AccountingRecord

AccountingRecord describes information needed to automate accounting transactions. The vendor and the buyer can agree on information needed to automate invoice (row) processing in buyers accounting system.
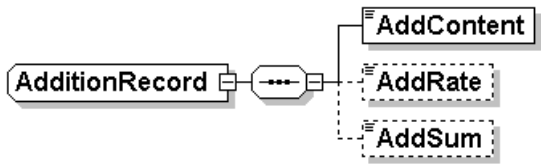
Structure:	Example:

	``xml
	<Accounting>
	    <Description>
	        Elektriarve nr 345 tasumine
	    </Description>
	    <JournalEntry>
	        <GeneralLedger>4106</GeneralLedger>
	        <GeneralLedgerDetail>
	        </GeneralLedgerDetail>
	        <CostObjective></CostObjective>
	        <Sum>5000</Sum>
	        <VatSum>900</VatSum>
	        <VatRate>20</VatRate>
	    </JournalEntry>
	    <PartnerCode></PartnerCode>
	    <BusinessCode></BusinessCode>
	    <SourceCode></SourceCode>
	    <CashFlowCode></CashFlowCode>
	    <ClassificatorCode></ClassificatorCode>
	</Accounting>
	``

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 36].	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	
ClassificatorCode	The classificator of the state's accounting.	NormalTextType	NO	

2.13.3. AdditionRecord

AdditionRecord is used to describe charges and discounts.

Structure:	Example:

	``xml
	<Addition addCode="DSC">
	    <AddContent>Püsikliendi soodustus</AddContent>
	    <AddRate>-5</AddRate>
	    <AddSum>-6.3878</AddSum>
	</Addition>
	``

Description:

Tag	Description	Type / Value list	Mandatory	Notes
addCode	DSC – discount. CHR – charge.	xs:NMTOKEN DSC / CHR	YES	Attribute
AddContent	Name of the charge/discount (e.g: Customer loyalty discount).	NormalTextType	YES	
AddRate	Rate of the charge/discount (in percent).	Decimal2FractionDigitsType	NO	
AddSum	Amount of the charge/discount.	Decimal4FractionDigitsType	NO	

2.13.4. AddressRecord

AddressRecord defines the elements used to describe the address.

Structure:	Example:

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

Description:

Tag	Description	Type / Value list	Mandatory	Notes
PostalAddress1	Street, House, Apartment.	NormalTextType	YES	
PostalAddress2	Village, Postal office, etc.	NormalTextType	NO	
City	City or County.	NormalTextType	YES	
PostalCode	Postal code.	xs:string (Max: 10)	NO	
Country	Country.	NormalTextType	NO	
Extension	Describes additional information elements. See ExtensionRecord for details [on page 32].	ExtensionRecord	NO	0-n

2.13.5. AttachmentRecord

AttachmentRecord defines the elements used to describe the PDF file in the attachment.

Structure:	Example:

	`<FileName></FileName>`
	
	`<FileBase64></FileBase64>`
	
	`<FileSize></FileSize>`

Description:

Element	Description	Type/ väärtus	Mandatory	Notes
FileName	Name of the attached file.	NormalTextType	NO	
FileBase64	Attachment in BASE64 coding.	xs:base64Binary	YES	
FileSize	Attachment size in bytes.	xs:positiveInteger	NO	

2.13.6. *BillPartyRecord*

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

Structure:	Example:
|  | ```
<SellerParty>
    <GLN>1234567891234</GLN>
    <TransactionPartnerCode>111111
    </TransactionPartnerCode>
    <UniqueCode>348149</UniqueCode>
    <Name>TESTMÜÜJA AS</Name>
    <DepId>Sales dept.</DepId>
    <RegNumber>6310130</RegNumber>
    <VATRegNnumber>EE100705445
    </VATRegNumber>
    <ContactData>
        …
    </ContactData>
    <AccountInfo>
        …
    </AccountInfo>
    <Extension id="LicenceNumber">
        <InformationName>
          Litsents
        </InformationName>
        <InformationContent>
          MAM118045A
        </InformationContent>
    </Extension>
</SellerParty>
``` |

Description:

Tag	Description	Type / Value list	Mandatory	Notes
GLN	Party's GLN-code.	GLNType	NO	
UniqueCode	Unique code of the party (e.g: client number).	ShortTextType	NO	
Name	Name of the party of the invoice.	NormalTextType	YES	
DepId	Department identificator (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, e-mail, address). See ContactDataRecord for details [on page 31].	ContactDataRecord	NO	
AccountInfo	Describes the accounts of the party. See AccountDataRecord for details [on page 25].	AccountDataRecord	NO	0-n
Extension	Describes additional information elements. See ExtensionRecord for details [on page 32].	ExtensionRecord	NO	0-n

2.13.7.   ContactDataRecord

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

Structure:	Example:

	``xml
	<ContactData>
	    <ContactName>Kati Karu</ContactName>
	    <ContactPersonCode>47606140231
	    </ContactPersonCode>
	    <PhoneNumber>6655501</PhoneNumber>
	    <FaxNumber>6655104</FaxNumber>
	    <URL>www.test.ee</URL>
	    <EmailAddress>
	        info@testmyyja.ee
	    </EmailAddress>
	    <LegalAddress>
	        …
	    </LegalAddress>
	    <MailAddress>
	        …
	    </MailAddress>
	    <ContactInformation id="AgentName">
	        <InformationName>
	          Agendi nimi
	        </InformationName>
	        <InformationContent>
	          Tiiu Tamm
	        </InformationContent>
	    </ContactInformation>
	</ContactData>
	``

Description:

Tag	Description	Type / Value list	Mandatory	Notes
ContactName	Name of the contact person.	NormalTextType	NO	
ContactPersonCode	Personal ID-code of the contact person.	RegType	NO	
PhoneNumber	Contact phone.	NormalTextType	NO	
FaxNumber	Fax number.	NormalTextType	NO	
URL	Web address.	NormalTextType	NO	
EmailAddress	E-mail address.	xs:string pattern: .+@.+	NO	
LegalAddress	Describes the legal address of the party. See AddressRecord for details [on page 28].	AddressRecord	NO	
MailAddress	Describes the postal address of the party. See AddressRecord for details [on page 28].	AddressRecord	NO	
ContactInformation	Describes additional elements that are needed in this section. See ExtensionRecord for details [on page 32].	ExtensionRecord	NO	0-n

2.13.8.   ExtensionRecord

ExtensionRecord type allows presentation of additional information.

Structure:	Example:

	`<Extension extensionId="LicenceNumber">`
	
	  `<InformationName>`
	   `Litsents`
	  `</InformationName>`
	
	  `<InformationContent>`
	   `MAM118045A`
	  `</InformationContent>`
	
	`</Extension>`

Description:

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

2.13.9. *SellerPartyRecord*

SellerPartyRecord defines SellerParty involved with the invoice. Differs from other parties by the mandatory register code.

Structure:	Example:

	``xml
	<SellerParty>
	    <GLN>1234567891234</GLN>
	    <TransactionPartnerCode>111111
	    </TransactionPartnerCode>
	    <UniqueCode>348149</UniqueCode>
	    <Name>TESTMÜÜJA AS</Name>
	    <DepId>Sales dept.</DepId>
	    <RegNumber>6310130</RegNumber>
	    <VATRegNnumber>EE100705445
	    </VATRegNumber>
	    <ContactData>
	        …
	    </ContactData>
	    <AccountInfo>
	        …
	    </AccountInfo>
	    <Extension id="LicenceNumber">
	        <InformationName>
	          Litsents
	        </InformationName>
	        <InformationContent>
	          MAM118045A
	        </InformationContent>
	    </Extension>
	</SellerParty>
	``

Description:

Tag	Description	Type / Value list	Mandatory	Notes
GLN	Party's GLN-code.	GLNType	NO	
TransactionPartnerCode	Transaction partner code issued by Estonian government.	PartnerCodeType	NO	
UniqueCode	Unique code of the party (e.g: client number).	ShortTextType	NO	
Name	Name of the party of the invoice.	NormalTextType	YES	
DepId	Department identificator (e.g: sales).	NormalTextType	NO	
RegNumber	Registration number of the party.	RegType	YES	
VATRegNumber	VAT registration number of the party.	RegType	NO	
ContactData	Contact information of the party (phone number, e-mail, address). See ContactDataRecord for details [on page 31].	ContactDataRecord	NO	
AccountInfo	Describes the accounts of the party. See AccountDataRecord for details [on page 25].	AccountDataRecord	NO	0-n
Extension	Describes additional information elements. See ExtensionRecord for details [on page 32].	ExtensionRecord	NO	0-n

2.13.10.   VATRecord

This element is used to describe value-added tax.

Structure:	Example:
	``` <VAT vatId="TAX"> <SumBeforeVAT>112.34</SumBeforeVAT> <VATRate>20</VATRate> <VATSum>22.47</VATSum> <Currency>EUR</Currency> <SumAfterVAT>134.81</SumAfterVAT> <Reference extensionId="String"> <InformationName>String</InformationName> <InformationContent>String</InformationContent> <CustomContent> <any/> </CustomContent> </Reference> </VAT> ```

Description:

Tag	Description	Type / Value list	Mandatory	Notes
vatId	Type of VAT. NOTTAX – not taxable. TAXEX – tax exemption. TAX – taxable.	VatCodeType	NO	Attribute
SumBeforeVAT	Amount of which the VAT is calculated.	Decimal4Fraction DigitsType	NO	
VATRate	VAT rate	Decimal2Fraction DigitsType	YES	
VATSum	VAT amount	Decimal4Fraction DigitsType	YES	
Currency	Three-character currency code as specified in ISO 4217.	CurrencyType	NO	
SumAfterVAT	Amount with VAT amount.	Decimal4Fraction DigitsType	NO	
Reference	Describes additional information elements. See ExtensionRecord for details [on page 32].	ExtensionRecord	NO	

2.14. Simple Type Definitions

AccountType

type	**xs:string**		The string data type can contain characters, line feeds 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.

BICType

type	**xs:string**		The string data type can contain characters, line feeds and tab characters.
restrictions	maxLength	11	Maximum number of characters is 11.

CurrencyType

type	**xs:string**		The string data type can contain characters, line feeds and tab characters.
restrictions	pattern	[A-Z][A-Z][A-Z]	e upper case letters from A to Z. Based on the standard ISO 4217.

DateType

type	**xs:date**		The date data type is used to specify a date.

The date is specified in the following form "CCYY-MM-DD" where:
- CC indicates the century,
- YY indicates the year,
- MM indicates the month,
- DD indicates the day.

Decimal2FractionDigitsType

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

Decimal4FractionDigitsType

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

EncodingType

type	**xs:string**		The string data type can contain characters, line feeds and tab characters.
restrictions	maxLength	10	Maximum number of characters is 10.

GLNType

type	**xs:string**		The string data type can contain characters, line feeds and tab characters.
restrictions	length	13	Maximum number of characters is 13.
	pattern	\d+	Only integers are allowed..

LanguageType

type	**xs:string**		The string data type can contain characters, line feeds and tab characters. Language-codes based on the standard ISO 639-1. 136 two-letter codes are 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	**xs:string**		The string data type can contain characters, line feeds and tab characters.
restrictions	maxLength	500	Maximum number of characters is 500.

LongTextSingleType

type	**xs:string**		The string data type can contain characters, line feeds and tab characters.
restrictions	minLength	1	Minimum number of characters is 1.
	maxLength	500	Maximum number of characters is 500.

NormalTextType

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

PartnerCodeType

type	**xs:string**		The string data type can contain characters, line feeds and tab characters.
restrictions	length	6	Maximum number of characters is 6.
	pattern	([0-9|A-Z])*	Only numbers from 0 to 9 and upper case letters from A to Z are allowed.

PaymentDescriptionType

type	**xs:string**		The string data type can contain characters, line feeds and tab characters.
restrictions	maxLength	210	Maximum number of characters is 210.
	pattern	[-ÿŠšŽž]*	Allows using extended amount of characters.

RegType

type	**xs:string**		The string data type can contain characters, line feeds and tab characters.
restrictions	maxLength	15	Maximum number of characters is 15.

ReferenceType

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

ShortTextType

type	**xs:string**		The string data type can contain characters, line feeds and tab characters.
restrictions	maxLength	20	Maximum number of characters is 20.

VatCodeType

type	**xs:NMTOKEN**		Field uses XMLNMTOKEN solution.
restrictions	pattern	NOTTAX	Not taxable.
	pattern	TAXEX	Tax exemption.
	pattern	TAX	Taxable.

YesNoType

type	**xs:NMTOKEN**		Field uses XMLNMTOKEN solution.
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 and tab characters.
xs:NMTOKEN	Field uses XMLNMTOKEN solution.

3. EN extension of the Estonian e-invoice

The EN extension is an additional data structure and rules that have been drawn up on the basis of the European Union e-invoicing standard. The extension will make the Estonian e-invoice compliant with the European Union's e-invoicing standard. In case the seller (invoice issuer) uses the EN extension according to the rules of the EN standard, it is possible for e-invoicing operators to transform the invoice into UBL or CII e-invoice, which are internationally accepted formats.
EN extensions can be used for e-invoice using the ExtensionRecord data type. Extension is divided into blocks. The name of the block contains a substantive term and "EN".

It is important to note that Estonian e-invoice "Amount" meaning in EN is "Quantity". The EN "Amount" means "Sum" in the Estonian e-invoice. The EN extension naming conversion is based on EN terminology and the core of Estonian e-invoice will be the same as it was for backward compatibility.

3.1. Using ExtensionRecord for the EN extension

Structure:	Example:

	``xml
	<Extension extensionId="InvoiceSumGroupEN">
	        <InformationContent>Additional document level information
	for EN invoice.</InformationContent>
	        <CustomContent>
	                <InvoiceSumGroupEN>
	                        <PrepaidAmount>1000</PrepaidAmount>
	                        <AllowanceSum>100</AllowanceSum>
	                        <ChargeSum>100</ChargeSum>
	                        <InvoiceTotalVATSumInAccountingCurrency
	                                currency="SEC">2922.24
	                        </InvoiceTotalVATSumInAccountingCurrency>
	                        <InvoiceTotalSumWithoutVAT>1700
	                        </InvoiceTotalSumWithoutVAT>
	                </InvoiceSumGroupEN>
	        </CustomContent>
	</Extension>
	``

Description:

Tag	Description	Type/Value list	Mandatory	Notes
extensionId	Additional information identifier. All EN extensions must have extensionId what must contain extension name.	ShortTextType	No	Atribuut
InformationName	Additional information name. Is not mandatory for the EN extension blocks.	NormalTextType	No	
InformationContent	Additional information for an extension. Lisainfo laienduse kohta. There could be used description which refers to the EN. Look at the example above.	LongTextType	Yes	
CustomContent	*CustomContent* contains one particular EN extension block. All EN extensions can't be used in the same extension record.		No	

Structure:

Description:

Tag	Description	Type/Value list	Mandatory	Notes
InvoiceInformationEN	Invoice document information.		No	Mandatory for EN e-invoice. Should be used in Invoice/InvoiceInformation/Extension/CustomContent.
AdditionEN	Information about allowances and charges. There is important the block contains all element for allowances and charges, not only EN elements.	AdditionRecordEN	No	Mandatory for EN e-invoice if the invoice contains allowances or chares. Should be used in Invoice/InvoiceSumGroup/Extension/CustomContent and Invoice/InvoiceItem/InvoiceItemGroup/ItemEntry/ItemReserve/CustomContent
VATEN	Additional VAT information for EN invoice.		No	Mandatory for EN e-invoice if the invoice contains VAT information. Should be used all places where are VAT blocks …/VAT/Reference/CustomContent.
MailAddressEN	Additional information for the EN e-invoice.	AddressEN	No	Mandatory for all postal addresses of the EN invoice. …/MailAddress/Extension/CustomContent.
PartyEN	Party information for EN invoice.		No	Is not mandatory. Should be used when it is important to transmit parties EN information. Should be used for every party ...Party/Extension/CustomContent.
ItemEntryEN	Invoice line additional information for EN invoice.		No	Is not mandatory. Should be use if it is important to transmit invoice line EN information. Should be used in Invoice/InvoiceItem/InvoiceItemGroup/ItemEntry/ItemReserve/CustomContent.
InvoiceSumGroupEN	The sum group information for EN invoice.		No	Is mandatory in InvoiceSumGroup. Should be used in Invoice/InvoiceSumGroup/Extension/CustomContent
PaymentInfoEN	Payment information for EN invoice.		No	Is mandatory for EN e-invoice in Invoice/AdditionalInformation/CustomContent.
SellerTaxRepPartyEN	Seller's tax representative information for EN invoice.	BillPartyRecord	No	Is not mandatory. It must be used when seller has a tax representative in buyer's country. Should be used in Invoice/AdditionalInformation/CustomContent.

3.2. InvoiceInformationEN

<table>
<tr><th>Structure:</th><th>Example:</th></tr>
<tr>
<td>

</td>
<td>

```xml
<InvoiceInformationEN>
        <InvoiceTypeCode>380</InvoiceTypeCode>
        <VATPointDate>
                …
        </VATPointDate>
        <ProjectRef>194889</ProjectRef>
        <ObjectId schemeId="AAB">1122</ObjectId>
        <PurchaseOrderRef>ID352</PurchaseOrderRef>
        <SalesOrderRef>ID353</SalesOrderRef>
        <ReceivingAdviceRef>ID354</ReceivingAdviceRef>
        <DespatchAdviceRef>ID355</DespatchAdviceRef>
        <TenderRef>Lot567</TenderRef>
        <ActualDeliveryDate>2018-01-01
        </ActualDeliveryDate>
        <PrecedingInvoice>
                …
        </PrecedingInvoice>
        <AdditionalDocument>
                …
        </AdditionalDocument>
        <ProcessControl>
                …
        </ProcessControl>
        <InvoiceNote>
                …
        </InvoiceNote>
</InvoiceInformationEN>
```

</td>
</tr>
</table>

Description:

Element	Description	Type/ Value	Mandatory	Notes
InvoiceTypeCode	A code specifying the functional type of the Invoice. Value must come from code list UNTDID 1001.	ShortTextType	Yes	
VATPointDate	The date when the VAT becomes accountable for the Seller and for the Buyer in so far as that date can be determined and differs from the date of issue of the invoice, according to the VAT directive. The tax point is usually the date goods were supplied or services completed (the 'basic tax point'). There are some variations. Please refer to Article 226 (7) of the Council Directive 2006/112/EC [2] for more information. This element is required if the Value added tax point date is different from the Invoice issue date. Both Buyer and Seller should use the Tax Point Date when provided by the Seller.		No	
ProjectRef	The identification of the project the invoice refers to.	xs:normalizedString	No	
ObjectId	An identifier for an object on which the invoice is based, given by the Seller. It may be a subscription number, telephone number, meter point, vehicle, person etc., as applicable.	xs:normalizedString	No	
PurchaseOrderRef	An identifier of a referenced purchase order, issued by the Buyer.	xs:normalizedString	No	
SalesOrderRef	An identifier of a referenced sales order, issued by the Seller.	xs:normalizedString	No	
ReceivingAdviceRef	An identifier of a referenced receiving advice.	xs:normalizedString	No	

DespatchAdviceRef	An identifier of a referenced despatch advice.	xs:normalizedString	No	
TenderRef	The identification of the call for tender or lot the invoice relates to.	xs:normalizedString	No	
ActualDeliveryDate	The date on which the supply of goods or services was made or completed.	DateType	No	
PrecedingInvoice	Information on one or more preceding invoices. To be used in case: - a preceding invoice is corrected; - preceding partial invoices are referred to from a final invoice; -preceding pre-payment invoices are referred to from a final invoice.	AdditionalDocument Record	No	0..n
AdditionalDocument	Information about additional supporting documents substantiating the claims made in the Invoice. The additional supporting documents can be used for both referencing a document number which is expected to be known by the receiver, an external document (referenced by a URL) or as an embedded document (such as a time report in pdf). The option to link to an external document will be needed, for example in the case of large attachments and/or when sensitive information, e.g. person-related services, has to be separated from the Invoice itself.	AdditionalDocument Record	No	0..n
ProcessControl	Information on the business process and rules applicable to the invoice document.		Yes	
InvoiceNote	A group of business terms providing textual notes that are relevant for the invoice, together with an indication of the note subject.		No	0..n

3.2.1. VATPointDate

Structure:	Example:

	``xml
	<VATPointDate>
	        <VATPointDate>2009-12-01</VATPointDate>
	        <VATPointDateCode>18</VATPointDateCode>
	</VATPointDate>
	``
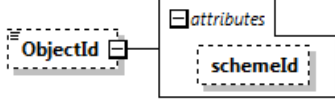
Description:

Element	Description	Type/ Value	Mandatory	Notes
VATPointDate	The date when the VAT becomes accountable for the Seller and for the Buyer in so far as that date can be determined and differs from the date of issue of the invoice, according to the VAT directive.	DateType	No	
VATPointDateCode	The code of the date when the VAT becomes accountable for the Seller and for the Buyer. The code shall distinguish between the following entries of UNTDID 2005: - Invoice document issue date - Delivery date, actual - Paid to date The Value added tax point date code is used if the Value added tax point date is not known when the invoice is issued.	ShortTextType	No	

The use of VATPointDate and VATPointDateCode is mutually exclusive.				
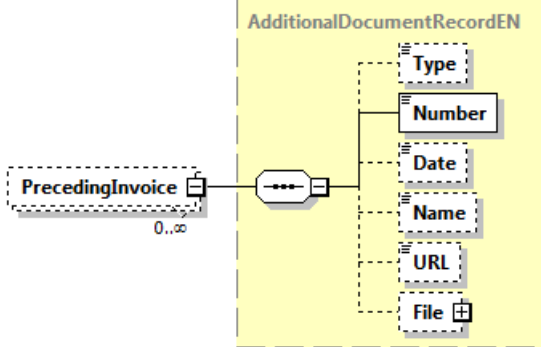
3.2.2. ObjectId

Structure:	Example:
	`<ObjectId schemeId="AAB">1122</ObjectId>`

Description:

Element	Description	Type/ Value	Mandatory	Notes
schemeId	The identification scheme identifier of the Invoiced object identifier. If it may be not clear for the receiver what scheme is used for the identifier, a conditional scheme identifier should be used that shall be chosen from the UNTDID 1153 code list entries.	xs:normalizedString	No	Atribuut

3.2.3. PrecedingInvoice
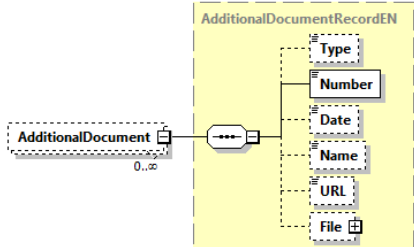
Structure:	Example:

	`<PrecedingInvoice>`
	`        <Number>TOSL109</Number>`
	`        <Date>2013-03-10</Date>`
	`</PrecedingInvoice>`

Description:

Element	Description	Type/ Value	Mandatory	Notes
Type	Document type. EN does not recommend code list or code for the preceding invoice type.	xs:normalizedString	No	Is not mandatory in PrecedingInvoice block in EN.
Number	The identification of an Invoice that was previously sent by the Seller.	xs:normalizedString	Yes	
Date	Issue date of an invoice.	DateType	No	
Name	Document name.	NormalTextType	No	Is not mandatory in PrecedingInvoice block.
URL	URL of an invoice.	xs:anyURI	No	Is not mandatory in PrecedingInvoice block.
File	File of an invoice.		No	Is not mandatory in

				PrecedingInvoice block.
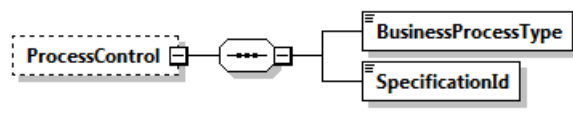
3.2.4. AdditionalDocument

Structure:	Example:

	``xml
	<AdditionalDocument>
	    <Number>DOC1</Number>
	    <Name>Timesheet</Name>
	    <URL>http://www.spsite.eu/sheet1.html</URL>
	    <File>
	        <Filename>sheet.pdf</Filename>
	        <FileMimeCode>application/pdf</FileMimeCode>
	        <BinaryObject/>
	    </File>
	</AdditionalDocument>
	``

Description:

Element	Description	Type/ Value	Mandatory	Notes
Type	The type of the document.	xs:normalizedString	No	Is not mandatory for an EN invoice.
Number	An identifier of the supporting document.	xs:normalizedString	Yes	
Date	Issue date of the document.	DateType	No	
Name	A description of the supporting document.	NormalTextType	No	
URL	The URL that identifies where the external document is located.	xs:anyURI	No	
File	An attached document embedded as binary object or sent together with the invoice. Attached document is used when documentation shall be stored with the Invoice for future reference or audit purposes.		No	

3.2.5. ProcessControl
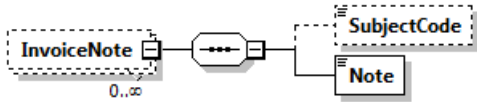
Structure:	Example:

	``xml
	<ProcessControl>
	    <BusinessProcessType>1
	    </BusinessProcessType>
	    <SpecificationId>urn:cen:eu:en16931:2017
	    </SpecificationId>
	</ProcessControl>
	``

Description:

Element	Description	Type/ Value	Mandatory	Notes
BusinessProcessType	Identifies the business process context in which the transaction appears, to enable the Buyer to process the Invoice in an appropriate way. To be specified by the Buyer. EN does not require special code list or values for the element.	xs:normalizedString	No	Is not mandatory for EN but there may exist specifications that requires this information (for example PEPPOL BIS3).
SpecificationId	An identification of the specification containing the total set of rules regarding semantic content, cardinalities	xs:normalizedString	Yes	

	and business rules to which the data contained in the instance document conforms. This identifies compliance or conformance to the EN. Compliant invoices specify: urn:cen.eu:en16931:2017. Invoices compliant to a user specification may identify that user specification here. No identification scheme is to be used.			
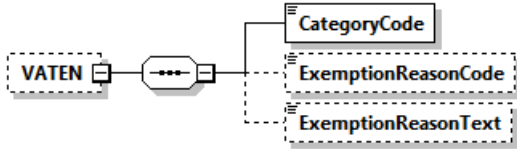
3.2.6. InvoiceNote

Structure:	Example:
	``<InvoiceNote>
<SubjectCode>AAA</SubjectCode>
<Note>Ordered through our website</Note>
</InvoiceNote>```

Description:

Element	Description	Type/ Value	Mandatory	Notes
SubjectCode	The subject of the following textual note. To be chosen from the entries in UNTDID 4451.	xs:normalizedString	No	
Note	A textual note that gives unstructured information that is relevant to the Invoice as a whole.	LongTextType	Yes	

3.3. VATEN
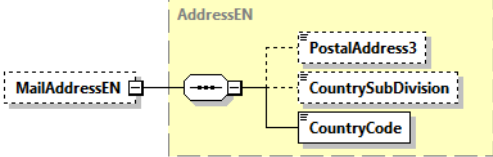
Structure:	Example:
	``<VATEN>
<CategoryCode>AC</CategoryCode>
</VATEN>```

Description:

Element	Description	Type/ Value	Mandatory	Notes
CategoryCode	A coded identification of what VAT category applies to the amount. Entries from UNTDID 5305 should be used	xs:normalizedString	Yes	
ExemptionReasonCode	A coded statement of the reason for why the amount is exempted from VAT. Code list issued and maintained by the Connecting Europe Facility.	xs:normalizedString	No	Should be used if the services or goods are exempted from VAT.
ExemptionReasonText	A textual statement of the reason why the amount is exempted from VAT or why no VAT is being charged. Articles 226	LongTextType	No	Should be used if the services or goods are exempted from VAT.

	items 11 to 15 Directive 2006/112/EN.			
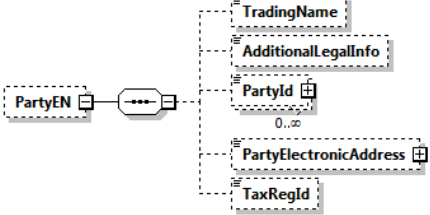
3.4. MailAddressEN

Structure:	Example:
	``` <MailAddressEN> <PostalAddress3>56-th floor</PostalAddress3> <CountrySubDivision>Panama county </CountrySubDivision> <CountryCode>PA</CountryCode> </MailAddressEN> ```

Description:

Element	Description	Type/ Value	Mandatory	Notes
PostalAddress3	An additional address line in an address that can be used to give further details supplementing the main line.	LongTextType	No	
CountrySubDivision	The subdivision of a country.	LongTextType	No	
CountryCode	A code that identifies the country. ISO 3166–1 entries should be used.	xs:normalizedString	Yes	Country code is a mandatory element in all postal addresses on an EN invoice.

3.5. PartyEN
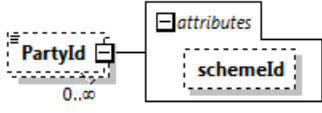
Structure:	Example:
	``` <PartyEN> <TradingName>Karula Tanklad</TradingName> <PartyId schemeId="0189">123456789123C</PartyId> <TaxRegId>EE12670876</TaxRegId> <AdditionalLegalInfo>aktsiaselts</AdditionalLegalInfo> <PartyElectronicAddress schemeId="0088">1234567891234 </PartyElectronicAddress> </PartyEN> ```

Description:

Element	Description	Type/ Value	Mandatory	Notes
TradingName	A name by which the Buyer is known, other than Buyer name (also known as Business name). This may be used if different from the Buyer name.	LongTextType	No	
AdditionalLegalInfo	Additional legal information relevant for the party. For example the type of the legal entity (AS, OÜ etc.).	LongTextType	No	
PartyId	An identifier issued by an official registrar that identifies the party as a legal entity or person.	xs:normalizedString	No	
PartyElectronicAddress	Identifies the Seller's electronic address to which the application level response to the invoice may be delivered.	xs:normalizedString	No	

TaxRegId	The local identification (defined by the Seller's address) of the Seller for tax purposes or a reference that enables the Seller to state his registered tax status. It isn't used in Estonia.	xs:normalizedString	No	Element can be used for seller only.

3.5.1. PartyId

Structure:	Example:
	`<PartyId schemeId="0189">123456789123C</PartyId>`

Description:

Element	Description	Type/ Value	Mandatory	Notes
schemeId	The identification scheme identifier of the party identifier. If used, the identification scheme shall be chosen from the entries of the list published by the ISO 6523 maintenance agency.	xs:normalized String	No	

3.5.2. PartyElectronicAddress

Structure:	Example:
	`<PartyElectronicAddress schemeId="GLN">1234567891234 </PartyElectronicAddress>`

Description:

Element	Description	Type/ Value	Mandatory	Notes
schemeId	The identification scheme identifier of the Buyer electronic address. The scheme identifier shall be chosen from a list to be maintained by the Connecting Europe Facility. For the GLN should be used identifier „GLN", for example.	xs:normalizedString	Yes	

3.6. ItemEntryEN

Structure:	Example:

	`<ItemEntryEN>`
	`        <InfoText>Gasoline E95</InfoTex`
	`        <ItemDetailedDescription>Bensiin eriti hea kvaliteet`
	`        </ItemDetailedDescription>`
	`        <ItemAdditionalId schemeId=„160">ID397`
	`        </ItemAdditionalId>`
	`        <ObjectId schemeId=„EN">5901234123457`
	`        </ObjectId>`
	`        <ItemClassification`
	`                schemeId="UNSPSC"`
	`                schemeVersionId="20.0601">15101506`
	`        </ItemClassification>`
	`        <ItemCountryOfOrigin>CN</ItemCountryOfOrigin>`
	`        <Period>`

```
                    <StartDate>2013-06-01</StartDate>
                    <EndDate>2013-06-30</EndDate>
            </Period>
            <ItemPriceInfo>
                    <ItemDiscountSum>25</ItemDiscountSum>
                    <ItemPriceBaseQuantity>1
                    </ItemPriceBaseQuantity>
                    <ItemPriceBaseQuantityUnit>MTQ
                    </ItemPriceBaseQuantityUnit>
                    <ItemGrossPrice>100</ItemGrossPrice>
            </ItemPriceInfo>
            <PurchaseOrderLineRef>1</PurchaseOrderLineRef>
    </ItemEntryEN>
```

Description:

Element	Description	Type/ Value	Mandatory	Notes
InfoText	A textual note that gives unstructured information that is relevant to the Invoice line.	LongTextType	No	
ItemDetailedDescription	A description for an item. The Item description allows for describing the item and its features in more detail than the Item name.	LongTextType	No	
ItemAdditionalId	An item identifier based on a registered scheme.	xs:normalizedString	No	
ObjectId	An identifier for an object on which the invoice line is based, given by the Seller.	xs:normalizedString	No	
ItemClassification	A code for classifying the item by its type or nature.	LongTextType	No	0..n
ItemCountryOfOrigin	The code identifying the country from which the item originates. The lists of valid countries are registered with the ISO 3166-1 Maintenance agency, "Codes for the representation of names of countries and their subdivisions".	xs:normalizedString	No	
Period	An element group providing information about the period relevant for the Invoice line. Is also called Invoice line delivery period.		No	
Addition	An element group providing information about allowances applicable to the individual Invoice line.	AdditionRecordEN	No	0..n
ItemPriceInfo	An element group providing information about the price applied for the goods and services invoiced on the Invoice line.		Yes	
PurchaseOrderLineRef	An identifier for a referenced line within a purchase order, issued by the Buyer.	LongTextType	No	

3.6.1. ItemAdditionalId

Structure:	Example:
	`<ItemAdditionalId schemeId="160">ID397</ItemAdditionalId>`

Description:

Element	Description	Type/ Value	Mandatory	Notes
schemeId	The identification scheme identifier of the Item standard identifier. The identification scheme shall be identified from the entries of the list published by the ISO 6523 maintenance agency.	xs:normalizedString	Yes	
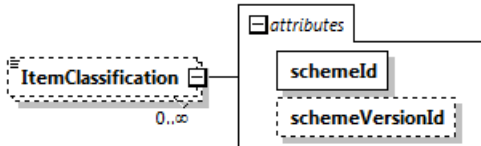
3.6.2. ObjectId

Structure:	Example:
	`<ObjectId schemeId=„EN">5901234123457</ObjectId>`

Description:

Element	Description	Type/ Value	Mandatory	Notes
schemeId	The identification scheme identifier of the Invoice line object identifier. If it may be not clear for the receiver what scheme is used for the identifier, a conditional scheme identifier should be used that shall be chosen from the UNTDID 1153 code list entries.	xs:normalizedString	No	
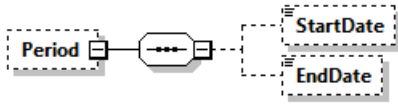
3.6.3. ItemClassification

Structure:	Example:

	`<ItemClassification`
	`        schemeId="UNSPSC"`
	`        schemeVersionId="20.0601">15101506`
	`</ItemClassification>`

Description:

Element	Description	Type/ Value	Mandatory	Notes
schemeId	The identification scheme identifier of the Item classification identifier. The identification scheme shall be chosen from the entries in UNTDID 7143.	xs:normalizedString	Yes	
schemeVersionId	The version of the identification scheme.	xs:normalizedString	No	
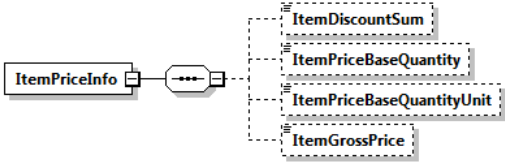
3.6.4. Period

Structure:	Example:

	`<Period>`
	`        <StartDate>2013-06-01</StartDate>`
	`        <EndDate>2013-06-30</EndDate>`
	`</Period>`

Description:

Element	Description	Type/ Value	Mandatory	Notes
StartDate	The date when the Invoice period for this Invoice line starts.	DateType	No	
EndDate	The date when the Invoice period for this Invoice line ends.	DateType	No	

3.6.5. ItemPriceInfo

Structure:	Example:
	``` <ItemPriceInfo> <ItemDiscountSum>25</ItemDiscountSum> <ItemPriceBaseQuantity>1</ItemPriceBaseQuantity> <ItemPriceBaseQuantityUnit>MTQ </ItemPriceBaseQuantityUnit> <ItemGrossPrice>100</ItemGrossPrice> </ItemPriceInfo> ```

Description:

Element	Description	Type/ Value	Mandatory	Notes
ItemDiscountSum	The total discount subtracted from the Item gross price to calculate the Item net price. Only applies if the discount is provided per unit and if it is not included in the Item gross price.	Decimal4Fraction DigitsType	No	
ItemPriceBaseQuantity	The number of item units to which the price applies.	Decimal2Fraction DigitsType	No	
ItemPriceBaseQuantity Unit	The unit of measure that applies to the Item price base quantity. The unit of measure shall be chosen from the lists in UN/ECE Recommendation N°. 20 "Codes for Units of Measure Used in International Trade" and UN/ECE Recommendation N° 21 "Codes for Passengers, Types of Cargo, Packages and Packaging Materials (with Complementary Codes for Package Names)" applying the method described in UN/ECE Rec N° 20 Intro 2.a). Note that in most cases it is not needed for Buyers and Sellers to implement these lists fully in their software. Sellers need only to support the units needed for their goods and services; Buyers only need to verify that the units used in the Invoice are equal to the units used in other documents (such as Contract, Catalogue, Order and Despatch advice).	xs:normalizedString	No	
ItemGrossPrice	The unit price, exclusive of VAT, before subtracting Item price discount.	Decimal4Fraction DigitsType	No	

3.7. AdditionEN

Structure:	Example:
	``` <AdditionEN addCode="DSC"> <AddContent>Other bonus</AddContent> <AddContentCode>42</AddContentCode> <AddBaseSum>1500</AddBaseSum> <AddRate>10</AddRate> <AddSum>150</AddSum> ```

```
<VAT vatId="TAX">
        <SumBeforeVAT>1271.19</SumBeforeVAT>
        <VATRate>20</VATRate>
        <VATSum>254.24</VATSum>
        <Reference extensionId="VATEN">
                <InformationContent>EN VAT
                </InformationContent>
                <CustomContent>
                        <VATEN>
                        …
                        </VATEN>
                </CustomContent>
        </Reference>
</VAT>
</AdditionEN>
```

Description:

Element	Description	Type/ Value	Mandatory	Notes
addCode	DSC – allowance. CHR – charge.	xs:NMTOKEN DSC / CHR	Yes	Atribuut
AddContent	The reason for the allowance or charge, expressed as text.	NormalTextType	No	
AddContentCode	The reason for the allowance or charge, expressed as a code. For allowances entries should be chosen from UNTDID 5189 and for charges from UNTDID 7161.	xs:normalizedString	No	
AddBaseSum	The base amount that may be used, in conjunction with the charge or allowance percentage, to calculate the document level charge or allowance amount.	Decimal4FractionDigitsType	No	
AddRate	The percentage that may be used, in conjunction with the charge or allowance base amount, to calculate charge or allowance amount.	Decimal2FractionDigitsType	No	
AddSum	The amount of an allowance or charge, without VAT.	Decimal4FractionDigitsType	Yes	
VAT	A coded identification of what VAT category applies to the allowance or charge.	VATRecord	No	

3.8. InvoiceSumGroupEN

Structure:	Example:
	```<InvoiceSumGroupEN> <PrepaidAmount>1000</PrepaidAmount> <AllowanceSum>100</AllowanceSum> <ChargeSum>100</ChargeSum> <InvoiceTotalVATSumInAccountingCurrency currency="SEC">2922.24 </InvoiceTotalVATSumInAccountingCurrency> <InvoiceTotalSumWithoutVAT>1700 </InvoiceTotalSumWithoutVAT> </InvoiceSumGroupEN>```

Description:

Element	Description	Type/ Value	Mandatory	Notes
PrepaidAmount	The sum of amounts which have been paid in advance.	Decimal2FractionDigitsType	No	
AllowanceSum	Sum of all allowances on document level in the Invoice. Allowances on line level are included in the Invoice line net amount which is summed up into	Decimal2FractionDigitsType	No	

	the sum of Invoice line net amount.			
ChargeSum	Sum of all charges on document level in the Invoice. Charges on line level are included in the Invoice line net amount which is summed up into the Sum of Invoice line net amount.	Decimal2FractionDigitsType	No	
InvoiceTotalVATSumInAccountingCurrency	The VAT total amount expressed in the accounting currency accepted or required in the country of the Seller.	Decimal2FractionDigitsType	No	
InvoiceTotalSumWithoutVAT	The total amount of the Invoice without VAT. The Invoice total amount without VAT is the Sum of Invoice line net amount minus Sum of allowances on document level plus Sum of charges on document level.	Decimal2FractionDigitsType	Yes	

3.8.1. *InvoiceTotalVATSumInAccountingCurrency*

Structure:	Example:
	`<InvoiceTotalVATSumInAccountingCurrency currency="SEK">2922.24 </InvoiceTotalVATSumInAccountingCurrency>`

Description:

Element	Description	Type/ Value	Mandatory	Notes
currency	The accounting currency accepted or required in the country of the Seller.	CurrencyType	Yes	

3.9. *PaymentInfoEN*

Structure:	Example:

	`<PaymentInfoEN>`
	`        <PaymentMethodCode>1</PaymentMethodCode>`
	`        <PaymentCardInfo>`
	`                <PrimaryAccountNumber>1234567890`
	`                </PrimaryAccountNumber>`
	`                <PaymentCardHolderName>Test Ostja`
	`                </PaymentCardHolderName>`
	`        </PaymentCardInfo>`
	`        <PaymentAccountName>Karula Liising OÜ`
	`        </PaymentAccountName>`
	`</PaymentInfoEN>`

Description:

Element	Description	Type/ Value	Mandatory	Notes
PaymentMethodCode	The means, expressed as code, for how a payment is expected to be or has been settled. Entries from the UNTDID 4461 code list [6] shall be used. Distinction should be made between SEPA and non-SEPA payments, and between credit payments, direct debits, card payments and other instruments.	xs:normalizedString	Yes	
PaymentCardInfo	An element group providing information about card used for		No	

	payment contemporaneous with invoice issuance.			
PaymentAccountName	The name of the payment account, at a payment service provider, to which payment should be made.	LongTextType	No	

3.9.1. PaymentCardInfo

Structure:	Example:

	``xml
	<PaymentCardInfo>
	    <PrimaryAccountNumber>1234567890
	    </PrimaryAccountNumber>
	    <PaymentCardHolderName>Test Ostja
	    </PaymentCardHolderName>
	</PaymentCardInfo>
	``

Description:

Element	Description	Type/ Value	Mandatory	Notes
PrimaryAccountNumber	The Primary Account Number (PAN) of the card used for payment. In accordance with card payments security standards an invoice should never include a full card primary account number. At the moment PCI Security Standards Council has defined following: The first 6 digits and last 4 digits are the maximum number of digits to be shown.	LongTextType	Yes	
PaymentCardHolderName	The name of the payment card holder.	LongTextType	Yes	

3.10. SellerTaxRepPartyEN

Structure:	Example:

	``xml
	<SellerTaxRepPartyEN>
	    <Name>Dick Panama</Name>
	    <RegNumber>12670875</RegNumber>
	    <VATRegNumber>DK16356609</VATRegNumber>
	    <ContactData>
	        <MailAddress>
	            <PostalAddress1>Central street 1˘
	            </PostalAddress1>
	            <PostalAddress2>appartment 342
	            </PostalAddress2>
	            <City>Panama City</City>
	            <PostalCode>3249</PostalCode>
	            <Extension
	                extensionId="MailAddressEN">
	            …
	        </MailAddress>
	    </ContactData>
	</SellerTaxRepPartyEN>
	``

Description:

Element	Description	Type/ Value	Mandatory	Notes
Name	The full name of the Seller's tax representative party.	NormalTextType	Yes	
VATRegNumber	The VAT identifier of the Seller's tax representative party. VAT number prefixed by a country code based on ISO 3166-1.	RegType	Yes	

| ContactData | An element group providing information about the postal address for the tax representative party. The Seller tax representative name/postal address shall be provided in the invoice, if the Seller has a tax representative who is liable to pay the VAT due. Sufficient components of the address are to be filled to comply with legal requirements. | ContactDataRecord | Yes | |

3.11. Additional rules required by the EN

In this chapter are described additional rules that are not mentioned in chapters 1 and 2 of Estonian e-invoice description nor the other sections of the chapter 3.

3.11.1. Additional validation rules for validation of the e-invoice data

Additional requirements of the EN are:

EN requirement's ID	Related EE element	Description
No requirement	Invoice/InvoiceParties/SellerParty/RegNumber	Registration numbers for e-invoice parties are not required in the EN invoice, including seller's registration number. The invoice recipient must agree with the invoice issuer to always enter the registration number.
No requirement	Invoice/InvoiceParties/SellerParty/ContactData/LegalAddress/PostalAddress1	The sub-elements of postal addresses are not mandatory in the EN invoice, except for country code. PostalAddress1 is mandatory in Estonian e-invoice. The invoice recipient must agree with the invoice issuer that the first line of the postal address must be always filled in.
BR-31, BR-36, BR-41, BR43	Invoice/InvoiceSumGroup/Addition/AddSum	The allowance and charge sum elements are mandatory if the corresponding block is given in the EN invoice. Allowance and charge amounts are not mandatory in the EE e-invoice regardless of the block is given.
No requirement	Invoice/InvoiceSumGroup/Addition/AddContent	Allowance and charge descriptions are not mandatory in the EN invoice, unlike the EE invoice.
BR-15	Invoice/InvoiceSumGroup/TotalToPay	The EN invoice shall have the amount due for payment. In the EE invoice is TotalToPay not mandatory.
BR-13	Invoice/InvoiceSumGroup/VAT/SumBeforeVAT	The EN invoice shall have the invoice total amount without VAT. In the EE invoice is SumBeforeVAT optional.
BR-21	Invoice/InvoiceItem/InvoiceItemGroup/ItemEntry/RowNo	Each invoice line in the EN invoice shall have an invoice line identifier. In the EE invoice is the line identifier optional.
BR-22	Invoice/InvoiceItem/InvoiceItemGroup/ItemEntry/ItemDetailInfo/ItemAmount	Each EN invoice line shall have an invoiced quantity, EE invoice line shall not.
BR-23	Invoice/InvoiceItem/InvoiceItemGroup/ItemEntry/ItemDetailInfo/ItemUnit	EN invoice line shall have an invoiced quantity unit of measure code, the EE invoice line shall not. The measure unit must meet the requirements of applicable code list.
BR-24	Invoice/InvoiceItem/InvoiceItemGroup/ItemEntry/VAT/SumBeforeVAT	Each EN invoice line shall have an invoice line net amount, EE invoice line is the element optional.
No requirement	Invoice/InvoiceItem/InvoiceItemGroup/ItemEntry/Addition/AddSum	Allowance and charge amount is mandatory in the EN invoice line, if the corresponding block is given. The same element is optional in the EE invoice line.
No requirement	Invoice/InvoiceItem/InvoiceItemGroup/ItemEntry/Addition/AddContent	An allowance or charge description is optional despite the corresponding block is given in the EN invoice line. The same description is mandatory in EE invoice line.

BR-26	Invoice/InvoiceItem/InvoiceItemGroup/ItemEntry/ItemDetailInfo/ItemPrice	Each EN invoice line shall contain the item net price, in the EE invoice line is the element optional.
No requirement	Invoice/InvoiceItem/InvoiceItemGroup/ItemEntry/VAT/VATRate	The VAT rate is optional in the EN invoice line, in the EE invoice mandatory.
BR-54	Invoice/InvoiceItem/InvoiceItemGroup/ItemEntry/ItemReserve/InformationName	Each item attribute shall contain an item attribute name and an item attribute. The EE invoice shall have only item attribute; the attribute name is optional.
BR-27	Invoice/InvoiceItem/InvoiceItemGroup/ItemEntry/ItemDetailInfo/ItemPrice	The item net price shall not be negative in the EN e-invoice.
BR-28	Invoice/InvoiceItem/InvoiceItemGroup/ItemEntry/ItemReserve/CustomContent/ItemEntryEN/ItemPriceInfo/ItemGrossPrice	The item gross price shall not be negative.
BR-29	Invoice/InvoiceInformation/Period/StartDate	If both invoicing period start date and invoicing period end date are given then the invoicing period end date shall be later or equal to the invoicing period start date.
BR-30	Invoice/InvoiceInformation/Period/EndDate	If both invoice line period start date and invoice line period end date are given then the invoice line period end date shall be later or equal to the invoice line period start date.
BR-45	Invoice/InvoiceSumGroup/VAT/SumBeforeVAT	Each VAT breakdown shall have a VAT category taxable amount in the EN e-invoice.
BR-46	Invoice/InvoiceSumGroup/VAT/VATSum	Each VAT breakdown shall have a VAT category tax amount in the EN e-invoice.
BR-48	Invoice/InvoiceSumGroup/VAT/VATRate	Each VAT breakdown shall have a VAT category rate, except if the invoice is not subject to VAT.
BR-CO-5, BR-CO-6	Invoice/InvoiceInformation/Extension/CustomContent/InvoiceInformationEN/VATPointDate/VATPointDateCode	Document level allowance or charge reason code and document level allowance or charge reason shall indicate the same type of allowance or charge reason.
BR-CO-9	Invoice/InvoiceParties/SellerParty/VATRegNumber Invoice/InvoiceParties/BuyerParty/VATRegNumber Invoice/AdditionalInformation/CustomContent/SellerTaxRepPartyEN/VATRegNumber	The parties VAT identifiers shall have a prefix in accordance with ISO code ISO 3166-1 alpha-2 by which the country of issue may be identified. Nevertheless, Greece may use the prefix 'EL'.
BR-CO-10	Invoice/InvoiceSumGroup/InvoiceSum Invoice/InvoiceItem/InvoiceItemGroup/ItemEntry/VAT/SumBeforeVAT	Sum of invoice line net amount = ∑ invoice line net amount.
BR-CO-11	Invoice/InvoiceSumGroup/Extension/CustomContent/InvoiceSumGroupEN/AllowanceSum Invoice/InvoiceSumGroup/Addition/AddSum	Sum of allowances on document level = ∑ document level allowance amount.
BR-CO-12	Invoice/InvoiceSumGroup/Extension/CustomContent/InvoiceSumGroupEN/ChargeSum Invoice/InvoiceSumGroup/Addition/AddSum	Sum of charges on document level = ∑ document level charge amount.
BR-CO-13	Invoice/InvoiceSumGroup/Extension/CustomContent/InvoiceSumGroupEN/InvoiceTotalSumWithoutVAT Invoice/InvoiceItem/InvoiceItemGroup/ItemEntry/VAT/SumBeforeVAT Invoice/InvoiceSumGroup/Extension/CustomContent/InvoiceSumGroupEN/AllowanceSum Invoice/InvoiceSumGroup/Extension/CustomContent/InvoiceSumGroupEN/ChargeSum	Invoice total amount without VAT = ∑ invoice line net amount – sum of allowances on document level + sum of charges on document level.
BR-CO-14	Invoice/InvoiceSumGroup/TotalVATSum Invoice/InvoiceSumGroup/VAT/VATSum	Invoice total VAT amount = ∑ VAT category tax amount.
BR-CO-15	Invoice/InvoiceSumGroup/TotalSum Invoice/InvoiceSumGroup/Extension/CustomContent/InvoiceSumGroupEN/InvoiceTotalSumWithoutVAT Invoice/InvoiceSumGroup/TotalVATSum	Invoice total amount with VAT = invoice total amount without VAT + invoice total VAT amount
BR-CO-16	Invoice/InvoiceSumGroup/TotalToPay Invoice/InvoiceSumGroup/TotalSum Invoice/InvoiceSumGroup/Extension/CustomContent/InvoiceSumGroupEN/PrepaidAmount Invoice/InvoiceSumGroup/Rounding	Amount due for payment = invoice total amount with VAT - paid amount + rounding amount.
BR-CO-17	Invoice/InvoiceSumGroup/VAT/VATSum Invoice/InvoiceSumGroup/VAT/SumBeforeVAT Invoice/InvoiceSumGroup/VAT/VATRate	VAT category tax amount = VAT category taxable amount x (VAT category rate / 100), rounded to two decimals.
BR-CO-18	Invoice/InvoiceSumGroup/VAT	An invoice shall at least one VAT breakdown group.

BR-CO-19	Invoice/InvoiceInformation/Period Invoice/InvoiceInformation/Period/StartDate Invoice/InvoiceInformation/Period/EndDate	If the invoicing period is used, the invoicing period start date or the invoicing period end date shall be filled, or both.
BR-CO-20	Invoice/InvoiceItem/InvoiceItemGroup/ItemEntry/ItemReserve/CustomContent/ItemEntryEN/Period Invoice/InvoiceItem/InvoiceItemGroup/ItemEntry/ItemReserve/CustomContent/ItemEntryEN/Period/StartDate Invoice/InvoiceItem/InvoiceItemGroup/ItemEntry/ItemReserve/CustomContent/ItemEntryEN/Period/EndDate	If invoice line period is used, the invoice line period start date or the invoice line period end date shall be filled, or both.
BR-CO-21, BR-CO-22	Invoice/InvoiceSumGroup/Addition where addCode = "DSC" Invoice/InvoiceSumGroup/Addition where addCode = "CHR" Invoice/InvoiceSumGroup/Addition/AddContent Invoice/InvoiceSumGroup/Extension/CustomContent/AdditionEN/AddContentCode	Each document level allowance or charge shall contain a document level allowance or charge reason or a document level allowance or charge reason code, or both.
BR-CO-23, BR-CO-24	Invoice/InvoiceItem/InvoiceItemGroup/ItemEntry/Addition where addCode = "DSC" Invoice/InvoiceItem/InvoiceItemGroup/ItemEntry/Addition where addCode = "CHR" Invoice/InvoiceItem/InvoiceItemGroup/ItemEntry/Addition/AddContent Invoice/InvoiceItem/InvoiceItemGroup/ItemEntry/ItemReserve/CustomContent/AdditionEN/AddContentCode	Each invoice line level allowance or charge shall contain an invoice line allowance or charge reason or an invoice line level allowance or charge reason code, or both.
BR-CO-25	Invoice/InvoiceSumGroup/TotalToPay Invoice/InvoiceInformation/DueDate Invoice/InvoiceInformation/PaymentTerm	In case the amount due for payment is positive, either the payment due date or the payment terms shall be present.
BR-CO-26	Invoice/InvoiceParties/SellerParty/Extension/CustomContent/PartyEN/PartyId Invoice/InvoiceParties/SellerParty/RegNumber Invoice/InvoiceParties/SellerParty/VATRegNumber	In order for the buyer to automatically identify a supplier, the seller identifier, the seller legal registration identifier and/or the seller VAT identifier shall be present.

3.11.2. EN VAT rules

Due to the different VAT systems in Europe and the EU VAT Directive, the EN standard lists a number of rules that are relevant for taking account of cross-border billing. These rules are described in the chapter "6.4.3 VAT rules" in EVS-EN 16931-1: 2017 "Electronic invoicing - Part 1: Semantic data model of the core elements of an electronic invoice".

3.12. Convert invoices from one format to another

If it is necessary to convert an invoice from the Estonian format to another format, for example PEPPOL UBL, etc., the following factors must be taken into account:
1) Format element lengths are different. This can lead to loss of data. The converting system should include the corresponding exception handling or type transitions in order to avoid interrupting error situations in the system.
2) Partially, the maximum number of allowed instances for one element does not match. If necessary, you should use string concatenation, for data transfer from several elements to one. In case the amount received does not fit, the data should be placed in the Extension entries for the Estonian invoice under the corresponding block. In this case InformationName must be the element path (xpath) and the InformationContent must be element value. In order to include data in other formats, the possibilities of each format should be analyzed separately.
3) The number of decimal places varies. If, due to the transformation of data, there will be differences in the amounts resulting data checks errors, the original invoice must be considered non-convertible and cannot be transmitted in a different format.

4. Sample files

4.1. EE mandatory fields only

```xml
<?xml version="1.0" encoding="UTF-8"?>
<E_Invoice xsi:noNamespaceSchemaLocation="e-invoice_ver1.2.xsd"
xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance">
        <Header>
                <Date>2013-12-01</Date>
                <FileId>1</FileId>
                <Version>1.2</Version>
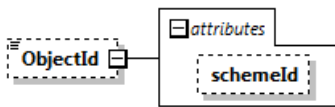        </Header>
        <Invoice sellerRegnumber="12345678" invoiceId="1234" regNumber="30101011234">
                <InvoiceParties>
                        <SellerParty>
                                <Name>TESTMÜÜJA AS</Name>
                                <RegNumber>12345678</RegNumber>
                        </SellerParty>
                        <BuyerParty>
                                <Name>TESTOSTJA AS</Name>
                        </BuyerParty>
                </InvoiceParties>
                <InvoiceInformation>
                        <Type type="DEB"/>
                        <DocumentName>ARVE</DocumentName>
                        <InvoiceNumber>1234</InvoiceNumber>
                        <InvoiceDate>2013-12-01</InvoiceDate>
                </InvoiceInformation>
                <InvoiceSumGroup>
                        <TotalSum>1.20</TotalSum>
                </InvoiceSumGroup>
                <InvoiceItem>
                        <InvoiceItemGroup>
                                <ItemEntry>
                                        <Description>Ostetud teenus</Description>
                                </ItemEntry>
                        </InvoiceItemGroup>
                </InvoiceItem>
                <PaymentInfo>
                        <Currency>EUR</Currency>
                        <PaymentDescription>Arve number 1234</PaymentDescription>
                        <Payable>NO</Payable>
                        <PaymentTotalSum>1.20</PaymentTotalSum>
                        <PayerName>TESTOSTJA AS</PayerName>
                        <PaymentId>1234</PaymentId>
                        <PayToAccount>EE909900123456789012</PayToAccount>
                        <PayToName>TESTMÜÜJA AS</PayToName>
                </PaymentInfo>
        </Invoice>
        <Footer>
                <TotalNumberInvoices>1</TotalNumberInvoices>
                <TotalAmount>1.2</TotalAmount>
        </Footer>
</E_Invoice>
```

4.2. EE all elements

```xml
<?xml version="1.0" encoding="UTF-8"?>
<E_Invoice xsi:noNamespaceSchemaLocation="e-invoice_ver1.2.xsd"
xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance">
        <Header>
                <Test>NO</Test>
                <Date>1967-08-13</Date>
                <FileId>ShortText</FileId>
                <AppId>ShortText</AppId>
                <Version>ShortText</Version>
                <SenderId>ShortText</SenderId>
                <ReceiverId>ShortText</ReceiverId>
                <ContractId>ShortText</ContractId>
                <PayeeAccountNumber/>
        </Header>
        <Invoice sellerRegnumber="RegType" presentment="NO" invoiceId="NormalText" languageId="aa"
templateId="NormalText" channelId="aaaaaaaaaa" factoring="NO" regNumber="RegType" serviceId="ShortText"
sellerContractId="NormalText" channelAddress="NormalText" invoiceGlobUniqId="NormalText">
                <InvoiceParties>
                        <SellerParty>
                                <GLN>0000000000000</GLN>
                                <TransactionPartnerCode>000000</TransactionPartnerCode>
                                <UniqueCode>ShortText</UniqueCode>
                                <Name>NormalText</Name>
                                <DepId>NormalText</DepId>
                                <RegNumber>RegType</RegNumber>
                                <VATRegNumber>RegType</VATRegNumber>
                                <ContactData>
                                        <ContactName>NormalText</ContactName>
                                        <ContactPersonCode>RegType</ContactPersonCode>
                                        <PhoneNumber>NormalText</PhoneNumber>
                                        <FaxNumber>NormalText</FaxNumber>
                                        <URL>NormalText</URL>
                                        <E-mailAddress> @ </E-mailAddress>
                                        <LegalAddress>
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                                                <PostalAddress2>NormalText</PostalAddress2>
                                                <City>NormalText</City>
                                                <PostalCode>aaaaaaaaaa</PostalCode>
                                                <Country>NormalText</Country>
                                                <Extension extensionId="ShortText">
                                                        <InformationName>NormalText</InformationName>
        <InformationContent>NormalText</InformationContent>
                                                </Extension>
                                        </LegalAddress>
                                        <MailAddress>
                                                <PostalAddress1>NormalText</PostalAddress1>
                                                <PostalAddress2>NormalText</PostalAddress2>
                                                <City>NormalText</City>
                                                <PostalCode>aaaaaaaaaa</PostalCode>
                                                <Country>NormalText</Country>
                                                <Extension extensionId="ShortText">
                                                        <InformationName>NormalText</InformationName>
        <InformationContent>NormalText</InformationContent>
                                                </Extension>
                                        </MailAddress>
                                        <ContactInformation extensionId="ShortText">
                                                <InformationName>NormalText</InformationName>
                                                <InformationContent>NormalText</InformationContent>
                                        </ContactInformation>
                                </ContactData>
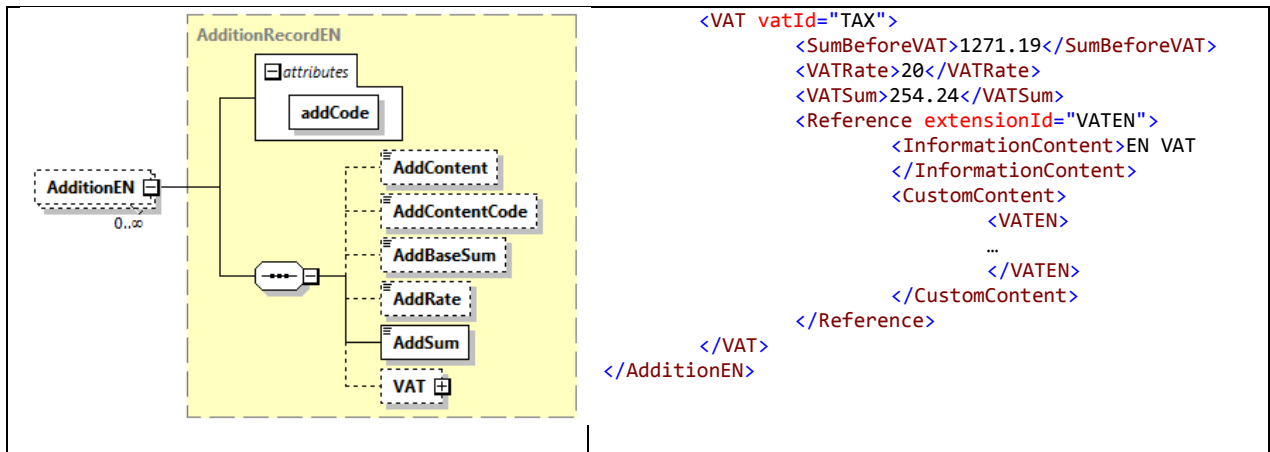                                <AccountInfo>
                                        <AccountNumber/>
                                        <IBAN/>
                                        <BIC>aaaaaaaaaaaa</BIC>
                                        <BankName>NormalText</BankName>
                                </AccountInfo>
                                <Extension extensionId="ShortText">
                                        <InformationName>NormalText</InformationName>
                                        <InformationContent>NormalText</InformationContent>
                                </Extension>
                        </SellerParty>
                        <BuyerParty>
                                <GLN>0000000000000</GLN>
                                <UniqueCode>ShortText</UniqueCode>
                                <Name>NormalText</Name>
```

```xml
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                            <RegNumber>RegType</RegNumber>
                            <VATRegNumber>RegType</VATRegNumber>
                            <ContactData>
                                    <ContactName>NormalText</ContactName>
                                    <ContactPersonCode>RegType</ContactPersonCode>
                                    <PhoneNumber>NormalText</PhoneNumber>
                                    <FaxNumber>NormalText</FaxNumber>
                                    <URL>NormalText</URL>
                                    <E-mailAddress> @ </E-mailAddress>
                                    <LegalAddress>
                                            <PostalAddress1>NormalText</PostalAddress1>
                                            <PostalAddress2>NormalText</PostalAddress2>
                                            <City>NormalText</City>
                                            <PostalCode>aaaaaaaaaa</PostalCode>
                                            <Country>NormalText</Country>
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<InformationContent>NormalText</InformationContent>
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                                            <PostalCode>aaaaaaaaaa</PostalCode>
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<InformationContent>NormalText</InformationContent>
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                                    </ContactInformation>
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                            <UniqueCode>ShortText</UniqueCode>
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                            <DepId>NormalText</DepId>
                            <RegNumber>RegType</RegNumber>
                            <VATRegNumber>RegType</VATRegNumber>
                            <ContactData>
                                    <ContactName>NormalText</ContactName>
                                    <ContactPersonCode>RegType</ContactPersonCode>
                                    <PhoneNumber>NormalText</PhoneNumber>
                                    <FaxNumber>NormalText</FaxNumber>
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                                    <LegalAddress>
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                                            <PostalAddress2>NormalText</PostalAddress2>
                                            <City>NormalText</City>
                                            <PostalCode>aaaaaaaaaa</PostalCode>
                                            <Country>NormalText</Country>
                                            <Extension extensionId="ShortText">
                                                    <InformationName>NormalText</InformationName>

<InformationContent>NormalText</InformationContent>
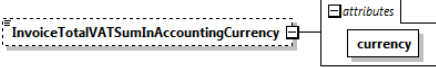                                            </Extension>
                                    </LegalAddress>
                                    <MailAddress>
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                                            <PostalAddress2>NormalText</PostalAddress2>
                                            <City>NormalText</City>
```

```xml
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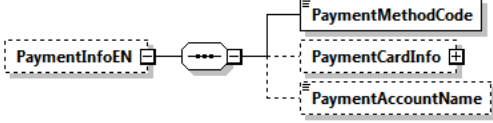                                        </Extension>
                                </MailAddress>
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                        </ContactData>
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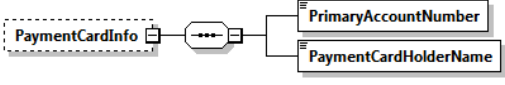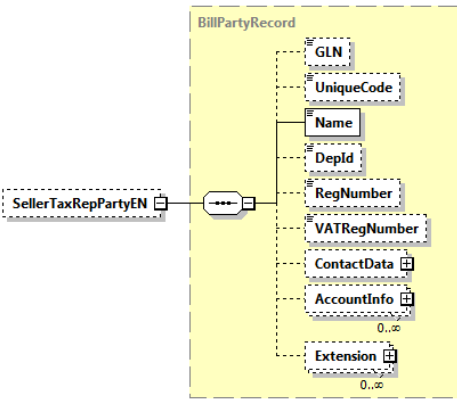                                        </Extension>
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        <ContactPersonCode>RegType</ContactPersonCode>
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                </Extension>
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        <MailAddress>
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                <InformationName>NormalText</InformationName>
                <InformationContent>NormalText</InformationContent>
        </ContactInformation>
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        <IBAN/>
        <BIC>aaaaaaaaaaa</BIC>
        <BankName>NormalText</BankName>
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                <FaxNumber>NormalText</FaxNumber>
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                        <City>NormalText</City>
                        <PostalCode>aaaaaaaaaa</PostalCode>
                        <Country>NormalText</Country>
                        <Extension extensionId="ShortText">
                                <InformationName>NormalText</InformationName>
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                        </Extension>
                </LegalAddress>
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```

```xml
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                                        <PostalCode>aaaaaaaaaa</PostalCode>
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                                        <Extension extensionId="ShortText">
                                                <InformationName>NormalText</InformationName>
        <InformationContent>NormalText</InformationContent>
                                        </Extension>
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                                        <InformationName>NormalText</InformationName>
                                        <InformationContent>NormalText</InformationContent>
                                </ContactInformation>
                        </ContactData>
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                                <AccountNumber/>
                                <IBAN/>
                                <BIC>aaaaaaaaaa</BIC>
                                <BankName>NormalText</BankName>
                        </AccountInfo>
                        <Extension extensionId="ShortText">
                                <InformationName>NormalText</InformationName>
                                <InformationContent>NormalText</InformationContent>
                        </Extension>
                </FactorParty>
        </InvoiceParties>
        <InvoiceInformation>
                <Type type="DEB">
                        <SourceInvoice>ShortText</SourceInvoice>
                </Type>
                <FactorContractNumber>NormalText</FactorContractNumber>
                <ContractNumber>NormalText</ContractNumber>
                <DocumentName>NormalText</DocumentName>
                <InvoiceNumber>NormalText</InvoiceNumber>
                <InvoiceContentCode>ShortText</InvoiceContentCode>
                <InvoiceContentText>NormalText</InvoiceContentText>
                <PaymentReferenceNumber/>
                <PaymentMethod>NormalText</PaymentMethod>
                <InvoiceDate>1967-08-13</InvoiceDate>
                <DueDate>1967-08-13</DueDate>
                <PaymentTerm>NormalText</PaymentTerm>
                <FineRatePerDay>1.12</FineRatePerDay>
                <Period>
                        <PeriodName>NormalText</PeriodName>
                        <StartDate>1967-08-13</StartDate>
                        <EndDate>1967-08-13</EndDate>
                </Period>
                <InvoiceDeliverer>
                        <ContactName>NormalText</ContactName>
                        <ContactPersonCode>RegType</ContactPersonCode>
                        <PhoneNumber>NormalText</PhoneNumber>
                        <FaxNumber>NormalText</FaxNumber>
                        <URL>NormalText</URL>
                        <E-mailAddress> @ </E-mailAddress>
                        <LegalAddress>
                                <PostalAddress1>NormalText</PostalAddress1>
                                <PostalAddress2>NormalText</PostalAddress2>
                                <City>NormalText</City>
                                <PostalCode>aaaaaaaaaa</PostalCode>
                                <Country>NormalText</Country>
                                <Extension extensionId="ShortText">
                                        <InformationName>NormalText</InformationName>
                                        <InformationContent>NormalText</InformationContent>
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                        </LegalAddress>
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                                <PostalAddress1>NormalText</PostalAddress1>
                                <PostalAddress2>NormalText</PostalAddress2>
                                <City>NormalText</City>
                                <PostalCode>aaaaaaaaaa</PostalCode>
                                <Country>NormalText</Country>
                                <Extension extensionId="ShortText">
                                        <InformationName>NormalText</InformationName>
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                                </Extension>
                        </MailAddress>
                        <ContactInformation extensionId="ShortText">
                                <InformationName>NormalText</InformationName>
                                <InformationContent>NormalText</InformationContent>
```

```xml
                </ContactInformation>
            </InvoiceDeliverer>
            <Extension extensionId="ShortText">
                <InformationName>NormalText</InformationName>
                <InformationContent>NormalText</InformationContent>
            </Extension>
        </InvoiceInformation>
        <InvoiceSumGroup>
            <Balance>
                <BalanceDate>1967-08-13</BalanceDate>
                <BalanceBegin>1.12</BalanceBegin>
                <Inbound>1.12</Inbound>
                <Outbound>1.12</Outbound>
                <BalanceEnd>1.12</BalanceEnd>
            </Balance>
            <InvoiceSum>1.1234</InvoiceSum>
            <PenaltySum>1.1234</PenaltySum>
            <Addition addCode="DSC">
                <AddContent>NormalText</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>
                <Currency>AAA</Currency>
                <SumAfterVAT>1.1234</SumAfterVAT>
                <Reference extensionId="ShortText">
                    <InformationName>NormalText</InformationName>
                    <InformationContent>NormalText</InformationContent>
                </Reference>
            </VAT>
            <TotalVATSum>1.12</TotalVATSum>
            <TotalSum>1.12</TotalSum>
            <TotalToPay>1.12</TotalToPay>
            <Currency>AAA</Currency>
            <Accounting>
                <Description>NormalText</Description>
                <JournalEntry>
                    <GeneralLedger>ShortText</GeneralLedger>
                    <GeneralLedgerDetail>ShortText</GeneralLedgerDetail>
                    <CostObjective>ShortText</CostObjective>
                    <Sum>1.1234</Sum>
                    <VatSum>1.1234</VatSum>
                    <VatRate>1.12</VatRate>
                </JournalEntry>
                <PartnerCode>aaaaaaaaaa</PartnerCode>
                <BusinessCode>aaaaaaaaaa</BusinessCode>
                <SourceCode>aaaaaaaaaa</SourceCode>
                <CashFlowCode>aaaaaaaaaa</CashFlowCode>
                <ClassificatorCode>NormalText</ClassificatorCode>
            </Accounting>
            <Extension extensionId="ShortText">
                <InformationName>NormalText</InformationName>
                <InformationContent>NormalText</InformationContent>
            </Extension>
        </InvoiceSumGroup>
        <InvoiceItem>
            <InvoiceTotalGroup groupId="ShortText">
                <ItemEntry>
                    <RowNo>NormalText</RowNo>
                    <SerialNumber>ShortText</SerialNumber>
                    <SellerProductId>ShortText</SellerProductId>
                    <BuyerProductId>ShortText</BuyerProductId>
                    <TaricCode>aaaaaaaaaa</TaricCode>
                    <Accounting>
                        <Description>NormalText</Description>
                        <JournalEntry>
                            <GeneralLedger>ShortText</GeneralLedger>
                            <GeneralLedgerDetail>ShortText</GeneralLedgerDetail>
                            <CostObjective>ShortText</CostObjective>
                            <Sum>1.1234</Sum>
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                            <VatRate>1.12</VatRate>
                        </JournalEntry>
                        <PartnerCode>aaaaaaaaaa</PartnerCode>
                        <BusinessCode>aaaaaaaaaa</BusinessCode>
```

```xml
                        <SourceCode>aaaaaaaaaa</SourceCode>
                        <CashFlowCode>aaaaaaaaaa</CashFlowCode>
                        <ClassificatorCode>NormalText</ClassificatorCode>
                </Accounting>
                <CustomerRef>NormalText</CustomerRef>
                <Description>a</Description>
                <EAN>NormalText</EAN>
                <InitialReading>ShortText</InitialReading>
                <FinalReading>ShortText</FinalReading>
                <ItemReserve extensionId="ShortText">
                        <InformationName>NormalText</InformationName>
                        <InformationContent>NormalText</InformationContent>
                </ItemReserve>
                <ItemDetailInfo>
                        <ItemUnit>ShortText</ItemUnit>
                        <ItemAmount>1.1234</ItemAmount>
                        <ItemPrice>1.1234</ItemPrice>
                </ItemDetailInfo>
                <ItemSum>1.1234</ItemSum>
                <Addition addCode="DSC">
                        <AddContent>NormalText</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="ShortText">
                                <InformationName>NormalText</InformationName>
<InformationContent>NormalText</InformationContent>
                        </Reference>
                </VAT>
                <ItemTotal>1.1234</ItemTotal>
        </ItemEntry>
        <GroupEntry>
                <GroupDescription>NormalText</GroupDescription>
                <Extension extensionId="ShortText">
                        <InformationName>NormalText</InformationName>
                        <InformationContent>NormalText</InformationContent>
                </Extension>
                <Accounting>
                        <Description>NormalText</Description>
                        <JournalEntry>
                                <GeneralLedger>ShortText</GeneralLedger>
<GeneralLedgerDetail>ShortText</GeneralLedgerDetail>
                                <CostObjective>ShortText</CostObjective>
                                <Sum>1.1234</Sum>
                                <VatSum>1.1234</VatSum>
                                <VatRate>1.12</VatRate>
                        </JournalEntry>
                        <PartnerCode>aaaaaaaaaa</PartnerCode>
                        <BusinessCode>aaaaaaaaaa</BusinessCode>
                        <SourceCode>aaaaaaaaaa</SourceCode>
                        <CashFlowCode>aaaaaaaaaa</CashFlowCode>
                        <ClassificatorCode>NormalText</ClassificatorCode>
                </Accounting>
                <GroupAmount>1.1234</GroupAmount>
                <GroupSum>1.1234</GroupSum>
                <Addition addCode="DSC">
                        <AddContent>NormalText</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="ShortText">
                                <InformationName>NormalText</InformationName>
<InformationContent>NormalText</InformationContent>
                        </Reference>
                </VAT>
```

```xml
                                        <GroupTotal>1.1234</GroupTotal>
                                </GroupEntry>
                        </InvoiceTotalGroup>
                        <InvoiceItemGroup groupId="ShortText">
                                <ItemEntry>
                                        <RowNo>NormalText</RowNo>
                                        <SerialNumber>ShortText</SerialNumber>
                                        <SellerProductId>ShortText</SellerProductId>
                                        <BuyerProductId>ShortText</BuyerProductId>
                                        <TaricCode>aaaaaaaaaa</TaricCode>
                                        <Accounting>
                                                <Description>NormalText</Description>
                                                <JournalEntry>
                                                        <GeneralLedger>ShortText</GeneralLedger>
<GeneralLedgerDetail>ShortText</GeneralLedgerDetail>
                                                        <CostObjective>ShortText</CostObjective>
                                                        <Sum>1.1234</Sum>
                                                        <VatSum>1.1234</VatSum>
                                                        <VatRate>1.12</VatRate>
                                                </JournalEntry>
                                                <PartnerCode>aaaaaaaaaa</PartnerCode>
                                                <BusinessCode>aaaaaaaaaa</BusinessCode>
                                                <SourceCode>aaaaaaaaaa</SourceCode>
                                                <CashFlowCode>aaaaaaaaaa</CashFlowCode>
                                                <ClassificatorCode>NormalText</ClassificatorCode>
                                        </Accounting>
                                        <CustomerRef>NormalText</CustomerRef>
                                        <Description>a</Description>
                                        <EAN>NormalText</EAN>
                                        <InitialReading>ShortText</InitialReading>
                                        <FinalReading>ShortText</FinalReading>
                                        <ItemReserve extensionId="ShortText">
                                                <InformationName>NormalText</InformationName>
                                                <InformationContent>NormalText</InformationContent>
                                        </ItemReserve>
                                        <ItemDetailInfo>
                                                <ItemUnit>ShortText</ItemUnit>
                                                <ItemAmount>1.1234</ItemAmount>
                                                <ItemPrice>1.1234</ItemPrice>
                                        </ItemDetailInfo>
                                        <ItemSum>1.1234</ItemSum>
                                        <Addition addCode="DSC">
                                                <AddContent>NormalText</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="ShortText">
                                                        <InformationName>NormalText</InformationName>
<InformationContent>NormalText</InformationContent>
                                                </Reference>
                                        </VAT>
                                        <ItemTotal>1.1234</ItemTotal>
                                </ItemEntry>
                                <GroupEntry>
                                        <GroupDescription>NormalText</GroupDescription>
                                        <Extension extensionId="ShortText">
                                                <InformationName>NormalText</InformationName>
                                                <InformationContent>NormalText</InformationContent>
                                        </Extension>
                                        <Accounting>
                                                <Description>NormalText</Description>
                                                <JournalEntry>
                                                        <GeneralLedger>ShortText</GeneralLedger>
<GeneralLedgerDetail>ShortText</GeneralLedgerDetail>
                                                        <CostObjective>ShortText</CostObjective>
                                                        <Sum>1.1234</Sum>
                                                        <VatSum>1.1234</VatSum>
                                                        <VatRate>1.12</VatRate>
                                                </JournalEntry>
                                                <PartnerCode>aaaaaaaaaa</PartnerCode>
                                                <BusinessCode>aaaaaaaaaa</BusinessCode>
```

```xml
                                        <SourceCode>aaaaaaaaaa</SourceCode>
                                        <CashFlowCode>aaaaaaaaaa</CashFlowCode>
                                        <ClassificatorCode>NormalText</ClassificatorCode>
                                </Accounting>
                                <GroupAmount>1.1234</GroupAmount>
                                <GroupSum>1.1234</GroupSum>
                                <Addition addCode="DSC">
                                        <AddContent>NormalText</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="ShortText">
                                                <InformationName>NormalText</InformationName>
            <InformationContent>NormalText</InformationContent>
                                        </Reference>
                                </VAT>
                                <GroupTotal>1.1234</GroupTotal>
                        </GroupEntry>
                </InvoiceItemGroup>
                <InvoiceItemTotalGroup>
                        <InvoiceItemTotalDescription>NormalText</InvoiceItemTotalDescription>
                        <Extension extensionId="ShortText">
                                <InformationName>NormalText</InformationName>
                                <InformationContent>NormalText</InformationContent>
                        </Extension>
                        <Accounting>
                                <Description>NormalText</Description>
                                <JournalEntry>
                                        <GeneralLedger>ShortText</GeneralLedger>
                                        <GeneralLedgerDetail>ShortText</GeneralLedgerDetail>
                                        <CostObjective>ShortText</CostObjective>
                                        <Sum>1.1234</Sum>
                                        <VatSum>1.1234</VatSum>
                                        <VatRate>1.12</VatRate>
                                </JournalEntry>
                                <PartnerCode>aaaaaaaaaa</PartnerCode>
                                <BusinessCode>aaaaaaaaaa</BusinessCode>
                                <SourceCode>aaaaaaaaaa</SourceCode>
                                <CashFlowCode>aaaaaaaaaa</CashFlowCode>
                                <ClassificatorCode>NormalText</ClassificatorCode>
                        </Accounting>
                        <InvoiceItemTotalAmount>1.1234</InvoiceItemTotalAmount>
                        <InvoiceItemTotalSum>1.1234</InvoiceItemTotalSum>
                        <Addition addCode="DSC">
                                <AddContent>NormalText</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="ShortText">
                                        <InformationName>NormalText</InformationName>
                                        <InformationContent>NormalText</InformationContent>
                                </Reference>
                        </VAT>
                        <InvoiceItemTotal>1.1234</InvoiceItemTotal>
                </InvoiceItemTotalGroup>
        </InvoiceItem>
        <AdditionalInformation extensionId="ShortText">
                <InformationName>NormalText</InformationName>
                <InformationContent>NormalText</InformationContent>
        </AdditionalInformation>
        <AttachmentFile>
                <FileName>NormalText</FileName>
                <FileBase64>UjBsR09EbGhjZ0dTQUxNQUFFBUUNBRU1tQ1p0dU1GGUVhhEUzhi</FileBase64>
                <FileSize>2</FileSize>
        </AttachmentFile>
        <PaymentInfo>
                <Currency>AAA</Currency>
```

```
                    <PaymentDescription/>
                    <Payable>NO</Payable>
                    <PayDueDate>1967-08-13</PayDueDate>
                    <PaymentTotalSum>1.12</PaymentTotalSum>
                    <PayerName>NormalText</PayerName>
                    <PaymentId>NormalText</PaymentId>
                    <PayToAccount/>
                    <PayToName>NormalText</PayToName>
                    <PayToBIC>aaaaaaaaaaa</PayToBIC>
                    <DirectDebitPayeeContractNumber>ShortText</DirectDebitPayeeContractNumber>
                    <DirectDebitPayerNumber/>
            </PaymentInfo>
        </Invoice>
        <Footer>
                <TotalNumberInvoices>1</TotalNumberInvoices>
                <TotalAmount>1.12</TotalAmount>
        </Footer>
</E_Invoice>
```

4.3. EN e-invoice, abbreviated version

```xml
<?xml version="1.0" encoding="UTF-8"?>
<!--Sample XML file generated by XMLSpy v2017 rel. 3 sp1 (x64) (http://www.altova.com)-->
<E_Invoice xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance" xsi:noNamespaceSchemaLocation="e-
invoice_ver1.2.EN.xsd">
        <Header>
                <Date>2013-12-01</Date>
                <FileId>8922382389</FileId>
                <Version>1.2</Version>
                <SenderId>SWEDB</SenderId>
                <ReceiverId>ITEE</ReceiverId>
                <ContractId>74-1-222</ContractId>
                <PayeeAccountNumber>10022056127002</PayeeAccountNumber>
        </Header>
        <Invoice invoiceId="A9200303961942" regNumber="" channelId="HABAEE2X" channelAddress=""
factoring="NO" sellerRegnumber="10137025">
                <InvoiceParties>
                        <!--BG-4 Seller-->
                        <SellerParty>
                                <!--BT-29 Seller identifier; BT-29-1 Scheme identifier-->
                                <GLN>1234567891234</GLN>
                                <!--BT-29 Seller identifier; BT-29-1 Scheme identifier-->
                                <UniqueCode>348149</UniqueCode>
                                <!--BT-27 Seller name-->
                                <Name>Karula Tankla AS</Name>
                                <!--BT-30 Seller legal registration identifier; BT-30-1 Scheme identifier--
>
                                <RegNumber>12670875</RegNumber>
                                <!--BT-31 Seller VAT identifier-->
                                <VATRegNumber>EE12670875</VATRegNumber>
                                <!--BG-6 Seller contact-->
                                <ContactData>
                                        <!--BT-41 Seller contact point-->
                                        <ContactName>Anthon Larsen</ContactName>
                                        <!--BT-42 Seller contact telephone number-->
                                        <PhoneNumber>53446546</PhoneNumber>
                                        <!--BT-43 Seller contact email address-->
                                        <E-mailAddress>anthon.larsen@gmail.com</E-mailAddress>
                                        <!--BG-5 Seller postal address-->
                                        <MailAddress>
                                                <!--BT-35 Seller address line 1-->
                                                <PostalAddress1>Kati 1</PostalAddress1>
                                                <!--BT-36 Seller address line 2-->
                                                <PostalAddress2>Karula</PostalAddress2>
                                                <!--BT-37 Seller city-->
                                                <City>Tabivere alevik</City>
                                                <!--BT-38 Seller post code-->
                                                <PostalCode>49127</PostalCode>
                                                <!-- Seller country name-->
                                                <Country>Eesti</Country>
                                                <Extension extensionId="MailAddressEN">
                                                        <!--Extension description. Mandatory element.-->
                                                        <InformationContent>Additional address information
for EN invoice</InformationContent>
                                                        <CustomContent>
                                                                <MailAddressEN>
                                                                        <!--BT-162 Seller address line 3--
>
                                                                        <PostalAddress3>pk.
23</PostalAddress3>
                                                                        <!--BT-39 Seller country
subdivision-->
                                                                        <CountrySubDivision>Tartu
maakond</CountrySubDivision>
                                                                        <!--BT-40 Seller country code-->
                                                                        <CountryCode>EE</CountryCode>
                                                                </MailAddressEN>
                                                        </CustomContent>
                                                </Extension>
                                        </MailAddress>
                                </ContactData>
                                <AccountInfo>
                                        <AccountNumber>EE064204278609138509</AccountNumber>
                                        <IBAN>EE241010002028538005</IBAN>
                                        <BIC>EEUHEE2X</BIC>
                                </AccountInfo>
                                <Extension extensionId="PartyEN">
                                        <!--Extension description. Mandatory element.-->
```

```
                                              <InformationContent>Additional party information for EN
invoice</InformationContent>
                                              <CustomContent>
                                                  <PartyEN>
                                                          <!--BT-28 Seller trading name-->
                                                          <TradingName>Karula Tanklad</TradingName>
                                                          <!--BT-29 Seller identifier; BT-29-1 Scheme
identifier-->
                                                          <PartyId schemeId="0189">123456789123C</PartyId>
                                                          <!--BT-32 Seller tax registraion identifier-->
                                                          <TaxRegId>EE12670876</TaxRegId>
                                                          <!--BT-33 Seller additional legal information-->
        <AdditionalLegalInfo>aktsiaselts</AdditionalLegalInfo>
                                                          <!--BT-34 Seller electronic address; BT-34-1
Scheme identifier-->
                                                          <PartyElectronicAddress
schemeId="0088">1234567891234</PartyElectronicAddress>
                                                  </PartyEN>
                                              </CustomContent>
                                      </Extension>
                              </SellerParty>
                              <!--BG-7 Buyer-->
                              <BuyerParty>
                                      <!--BT-46 Buyer identifier; BT-46-1 Scheme identifier-->
                                      <GLN>1234567891235</GLN>
                                      <!--BT-46 Buyer identifier; BT-46-1 Scheme identifier-->
                                      <UniqueCode>123223</UniqueCode>
                                      <!--BT-44 Buyer name-->
                                      <Name>Test Ostja OÜ</Name>
                                      <!--BT-47 Buyer legal registration identifier; BT-47-1 Scheme identifier-->
                                      <RegNumber>4334322</RegNumber>
                                      <!--BT-48 Buyer VAT identifier-->
                                      <VATRegNumber>EE1212314</VATRegNumber>
                                      <!--BG-9 Buyer contact-->
                                      <ContactData>
                                              <!--BT-56 Buyer contact point-->
                                              <ContactName>Test Ostja</ContactName>
                                              <!--BT-57 Buyer contact telephone number-->
                                              <PhoneNumber>+37250112325</PhoneNumber>
                                              <!--BT-58 Buyer contact email address-->
                                              <E-mailAddress>test.ostja@testostja.ee</E-mailAddress>
                                              <!--BG-8 Buyer postal address-->
                                              <MailAddress>
                                                      <!--BT-50 Buyer adddress line 1-->
                                                      <PostalAddress1>Kati 1</PostalAddress1>
                                                      <!--BT-51 Buyer address line 2-->
                                                      <PostalAddress2>Karula</PostalAddress2>
                                                      <!--BT-52 Buyer city-->
                                                      <City>Tabivere alevik</City>
                                                      <!--BT-53 Buyer post code-->
                                                      <PostalCode>49127</PostalCode>
                                                      <Country>Eesti</Country>
                                                      <Extension extensionId="MailAddressEN">
                                                              <!--Extension description. Mandatory element.-->
                                                              <InformationContent>Additional address information
for EN invoice</InformationContent>
                                                              <CustomContent>
                                                                  <MailAddressEN>
                                                                          <!--BT-163 Buyer address line 3-->
                                                                          <PostalAddress3>pk.
23</PostalAddress3>
                                                                          <!--BT-54 Buyer country
subdivision-->
                                                                          <CountrySubDivision>Tartu
maakond</CountrySubDivision>
                                                                          <!--BT-55 Buyer country code-->
                                                                          <CountryCode>EE</CountryCode>
                                                                  </MailAddressEN>
                                                              </CustomContent>
                                                      </Extension>
                                              </MailAddress>
                                      </ContactData>
                                      <AccountInfo>
                                              <!--BT-91 Debited account identifier-->
                                              <AccountNumber>EE064204278609138509</AccountNumber>
                                              <IBAN>EE241010002028538005</IBAN>
                                      </AccountInfo>
                                      <Extension extensionId="PartyEN">
                                              <!--Extension description. Mandatory element.-->
```

```xml
                                        <InformationContent>Additional party information for EN
invoice</InformationContent>
                                        <CustomContent>
                                                <PartyEN>
                                                        <!--BT-46 Buyer identifier; BT-46-1 Scheme
identifier-->
                                                        <PartyId schemeId="0189">123457789123C</PartyId>
                                                        <!--BT-45 Buyer trading name-->
                                                        <TradingName>Test Ostja</TradingName>
                                                        <!--BT-49 Buyer electronic address; BT-49-1 Scheme
identifier-->
                                                        <PartyElectronicAddress
schemeId="0088">1234567891235</PartyElectronicAddress>
                                                </PartyEN>
                                        </CustomContent>
                                </Extension>
                        </BuyerParty>
                        <DeliveryParty>
                                <!--BT-71 Deliver to location identifier; BT-71-1 Scheme identifer-->
                                <GLN>1234567891235</GLN>
                                <!--BT-71 Deliver to location identifier; BT-71-1 Scheme identifer-->
                                <UniqueCode>123223</UniqueCode>
                                <!--BT-70 Deliver to party name-->
                                <Name>Test Ostja</Name>
                                <!--BT-71 Deliver to location identifier; BT-71-1 Scheme identifer-->
                                <RegNumber>4334322</RegNumber>
                                <!--BT-71 Deliver to location identifier; BT-71-1 Scheme identifer-->
                                <VATRegNumber>EE1212314</VATRegNumber>
                                <ContactData>
                                        <!--BG-15 Deliver to address-->
                                        <MailAddress>
                                                <!--BT-75 Deliver to address line 1-->
                                                <PostalAddress1>Kati 1</PostalAddress1>
                                                <!--BT-76 Deliver to address line 2 -->
                                                <PostalAddress2>Karula</PostalAddress2>
                                                <!--BT-77 Deliver to city-->
                                                <City>Tabivere alevik</City>
                                                <!--BT-78 Deliver to post code-->
                                                <PostalCode>49127</PostalCode>
                                                <Country>Eesti</Country>
                                                <Extension extensionId="MailAddressEN">
                                                        <InformationContent>Additional mail address
information for EN invoice</InformationContent>
                                                        <CustomContent>
                                                                <MailAddressEN>
                                                                        <!--BT-165 Deliver to address line
3-->
                                                                        <PostalAddress3>second
floor</PostalAddress3>
                                                                        <!--BT-79 Deliver to country
subdivision-->
                                                                        <CountrySubDivision>Tartu
maakond</CountrySubDivision>
                                                                        <!--BT-80 Deliver to country code-
-->
                                                                        <CountryCode>EE</CountryCode>
                                                                </MailAddressEN>
                                                        </CustomContent>
                                                </Extension>
                                        </MailAddress>
                                </ContactData>
                                <Extension extensionId="PartyEN">
                                        <InformationContent>Additional party information for EN
invoice</InformationContent>
                                        <CustomContent>
                                                <PartyEN>
                                                        <!--BT-71 Deliver to location identifier; BT-71-1
Scheme identifer-->
                                                        <PartyId schemeId="0088">1234567891235</PartyId>
                                                </PartyEN>
                                        </CustomContent>
                                </Extension>
                        </DeliveryParty>
                        <FactorParty>
                                <!--BT-60 Payee identifier; BT-60-1 Scheme identifier-->
                                <GLN>1234567891235</GLN>
                                <!--BT-60 Payee identifier; BT-60-1 Scheme identifier-->
                                <UniqueCode>234342</UniqueCode>
                                <!--BT-59 Payee name-->
                                <Name>Karula Liising OÜ</Name>
```

```xml
                                        <!--BT-61 Payee legal registration identifier; BT-61-1 Scheme identifier-->
                                        <RegNumber>DK16356608</RegNumber>
                                        <VATRegNumber/>
                                        <AccountInfo>
                                                <AccountNumber>EE064204278609138509</AccountNumber>
                                                <!--BT-60 Payee identifier; BT-60-1 Scheme identifier-->
                                                <IBAN>EE241010002028538005</IBAN>
                                        </AccountInfo>
                                        <Extension extensionId="PartyEN">
                                                <InformationContent>Additional party information for EN
invoice.</InformationContent>
                                                <CustomContent>
                                                        <PartyEN>
                                                                <!--BT-61 Payee  legal registration identifier;
BT-61-1 Scheme identifier-->
                                                                <PartyId schemeId="DK:GOV">DK16356609</PartyId>
                                                        </PartyEN>
                                                </CustomContent>
                                        </Extension>
                                </FactorParty>
                        </InvoiceParties>
                        <InvoiceInformation>
                                <!--BT-3 Invoice type code-->
                                <Type type="DEB">
                                        <SourceInvoice/>
                                </Type>
                                <!--BT-12 Contract reference-->
                                <ContractNumber>888579</ContractNumber>
                                <DocumentName>Arve</DocumentName>
                                <!--BT-1 Invoice number-->
                                <InvoiceNumber>129592-2</InvoiceNumber>
                                <!--BT-10 Buyer reference-->
                                <InvoiceContentCode>SPO5</InvoiceContentCode>
                                <PaymentReferenceNumber>30253234017</PaymentReferenceNumber>
                                <!--BT-82 Payment means text-->
                                <PaymentMethod>Interbank debit transfer</PaymentMethod>
                                <!--BT-2 Invoice issue date-->
                                <InvoiceDate>2009-12-01</InvoiceDate>
                                <!--BT-9 Payment due date-->
                                <DueDate>2009-12-15</DueDate>
                                <!--BT-20 Payment terms-->
                                <PaymentTerm>Maksetähtaeg 14 päeva.</PaymentTerm>
                                <!--BG-14 Invoicing Period-->
                                <Period>
                                        <!--BT-73 Invoicing period start date-->
                                        <StartDate>2009-11-01</StartDate>
                                        <!--BT-74 Invoicing period end date-->
                                        <EndDate>2009-11-30</EndDate>
                                </Period>
                                <Extension extensionId="InvoiceInformationEN">
                                        <!--Extension description. Mandatory element.-->
                                        <InformationContent>Additional EN invoice information.</InformationContent>
                                        <CustomContent>
                                                <InvoiceInformationEN>
                                                        <!--BT-3 Invoice type code-->
                                                        <InvoiceTypeCode>380</InvoiceTypeCode>
                                                        <VATPointDate>
                                                                <!--BT-7 Value added tax point date-->
                                                                <VATPointDate>2009-12-01</VATPointDate>
                                                                <!--BT-8 Value added tax point date code-->
                                                                <VATPointDateCode>18</VATPointDateCode>
                                                        </VATPointDate>
                                                        <!--BT-11 Project reference-->
                                                        <ProjectRef>194889</ProjectRef>
                                                        <!--BT-18 Invoiced object identifier; BT-18-1 Scheme
identifier-->
                                                        <ObjectId schemeId="1122">AAB</ObjectId>
                                                        <!--BT-13 Purchase order reference-->
                                                        <PurchaseOrderRef>ID352</PurchaseOrderRef>
                                                        <!--BT-14 Sales order reference-->
                                                        <SalesOrderRef>ID353</SalesOrderRef>
                                                        <!--BT-15 Receiving advice reference-->
                                                        <ReceivingAdviceRef>ID354</ReceivingAdviceRef>
                                                        <!--BT-16 Despatch advice reference-->
                                                        <DespatchAdviceRef>ID355</DespatchAdviceRef>
                                                        <!--BT-17 Tender or lot reference-->
                                                        <TenderRef>Lot567</TenderRef>
                                                        <!--BT-72 Actual delivery date-->
                                                        <ActualDeliveryDate>2018-01-01</ActualDeliveryDate>
                                                        <!--BG-3 Preceding Invoice Reference-->
```

```xml
                        <PrecedingInvoice>
                                <!--BT-25 Preceding invoice reference-->
                                <Number>TOSL109</Number>
                                <!--BT-26 Preceding invoice issue date-->
                                <Date>2013-03-10</Date>
                        </PrecedingInvoice>
                        <!--BG-24 Additional supporting document-->
                        <AdditionalDocument>
                                <!--BT-122 Supporting document reference-->
                                <Number>DOC1</Number>
                                <!--BT-123 Supporting document description-->
                                <Name>Timesheet</Name>
                                <!--BT-124 External document location-->
                                <URL>http://www.suppliersite.eu/sheet1.html</URL>
                                <File>
                                        <!--BT-125-2 Attached dcoument Filename-->
                                        <Filename>sheet.pdf</Filename>
                                        <!--BT-125-1 Attached document Mime code--
>
        <FileMimeCode>application/pdf</FileMimeCode>
                                        <!--BT-125 Attached document-->
                                        <BinaryObject/>
                                </File>
                        </AdditionalDocument>
                        <!--BG-2 Process control-->
                        <ProcessControl>
                                <!--BT-23 Business process type-->
        <BusinessProcessType>urn:fdc:peppol.eu:2017:poacc:billing:01:1.0</BusinessProcessType>
                                <!--BT-24 Specification identifier-->
        <SpecificationId>urn:cen.eu:en16931:2017#compliant#urn:fdc:peppol.eu:2017:poacc:billing:3.0</Specif
icationId>
                        </ProcessControl>
                        <!--BG-1 Invoice note-->
                        <InvoiceNote>
                                <!--BT-21 Invoice note subject code-->
                                <SubjectCode>AAA</SubjectCode>
                                <!--BT-22 Invoice note-->
                                <Note>Ordered through our website</Note>
                        </InvoiceNote>
                </InvoiceInformationEN>
            </CustomContent>
        </Extension>
        <Extension extensionId="PaymentInfoEN">
                <!--Extension description. Mandatory element.-->
                <InformationContent>Card payment information for EN
invoice.</InformationContent>
                <CustomContent>
                        <PaymentInfoEN>
                                <!--BG-18 Payment card information-->
                                <PaymentCardInfo>
                                        <!--BT-87 Payment card primary account number-->
        <PrimaryAccountNumber>1234567890</PrimaryAccountNumber>
                                        <!--BT-88 Payment card holder name-->
                                        <PaymentCardHolderName>Test
Ostja</PaymentCardHolderName>
                                </PaymentCardInfo>
                                <!--BT-85 Payment account name-->
                                <PaymentAccountName>Karula Liising OÜ</PaymentAccountName>
                        </PaymentInfoEN>
                </CustomContent>
        </Extension>
    </InvoiceInformation>
    <!--BG-22 Document totals-->
    <InvoiceSumGroup>
            <!--BT-106 Sum of Invoice line net amount-->
            <InvoiceSum>1436.5</InvoiceSum>
            <!--BG-20 Document level allowances-->
            <Addition addCode="DSC">
                    <!--BT-97 Document level allowance reason-->
                    <AddContent>Other bonus</AddContent>
                    <!--BT-94 Document level allowance percentage-->
                    <AddRate>10</AddRate>
                    <!--BT-92 Document level allowance amount-->
                    <AddSum>150</AddSum>
            </Addition>
            <!--BG-21 Document level charges-->
```

```xml
                            <Addition addCode="CHR">
                                    <!--BT-104 Document level charge reason-->
                                    <AddContent>Product mix.</AddContent>
                                    <!--BT-101 Document level charge percentage-->
                                    <AddRate>10</AddRate>
                                    <!--BT-99 Document level charge amount-->
                                    <AddSum>100</AddSum>
                            </Addition>
                            <!--BT-114 Rounding amount-->
                            <Rounding>0.01</Rounding>
                            <!--BG-23 VAT breakdown-->
                            <VAT vatId="TAX">
                                    <!--BT-116 VAT category taxable amount-->
                                    <SumBeforeVAT>1460.5</SumBeforeVAT>
                                    <!--BT-119 VAT category rate-->
                                    <VATRate>20</VATRate>
                                    <!--BT-117 VAT category tax amount-->
                                    <VATSum>0.15</VATSum>
                                    <Currency>EUR</Currency>
                                    <SumAfterVAT>1525.43</SumAfterVAT>
                                    <Reference extensionId="VATEN">
                                            <!--Extension description. Mandatory element.-->
                                            <InformationContent>Additional VAT information for EN
invoice.</InformationContent>
                                            <CustomContent>
                                                    <VATEN>
                                                            <!--BT-118 VAT category code-->
                                                            <CategoryCode>AC</CategoryCode>
                                                            <!--BT-120 VAT exemption reason text-->
                                                            <ExemptionReasonCode>E</ExemptionReasonCode>
                                                            <!--BT-121 VAT exemption reason code-->
                                                            <ExemptionReasonText>Exempt New Means of
Transport</ExemptionReasonText>
                                                    </VATEN>
                                            </CustomContent>
                                    </Reference>
                            </VAT>
                            <!--BT-110 Invoice total VAT amount-->
                            <TotalVATSum>365.28</TotalVATSum>
                            <!--BT-112 Invoice total amount with VAT-->
                            <TotalSum>1801.78</TotalSum>
                            <!--BT-115 Amount due for payment-->
                            <TotalToPay>801.78</TotalToPay>
                            <!--BT-5 Invoice currency code-->
                            <Currency>EUR</Currency>
                            <Accounting>
                                    <JournalEntry>
                                            <!--BT-19 Buyer accounting reference-->
                                            <GeneralLedger>4106</GeneralLedger>
                                    </JournalEntry>
                            </Accounting>
                            <Extension extensionId="AdditionEN">
                                    <!--Extension description. Mandatory element.-->
                                    <InformationContent>Additional allowance and cahrge information for EN
invoice.</InformationContent>
                                    <CustomContent>
                                            <!--BG-20 Document level allowances-->
                                            <AdditionEN addCode="DSC">
                                                    <!--BT-97 Document level allowance reason-->
                                                    <AddContent>Other bonus</AddContent>
                                                    <!--BT-98 Document level allowance reason code-->
                                                    <AddContentCode>42</AddContentCode>
                                                    <!--BT-93 Document level allowance base amount-->
                                                    <AddBaseSum>1500</AddBaseSum>
                                                    <!--BT-94 Document level allowance percentage-->
                                                    <AddRate>10</AddRate>
                                                    <!--BT-92 Document level allowance amount-->
                                                    <AddSum>150</AddSum>
                                                    <VAT vatId="TAX">
                                                            <SumBeforeVAT>1271.19</SumBeforeVAT>
                                                            <!--BT-96 Document level allowance VAT rate-->
                                                            <VATRate>20</VATRate>
                                                            <VATSum>254.24</VATSum>
                                                            <Reference extensionId="VATEN">
                                                                    <!--Extension description. Mandatory
element.-->
                                                                    <InformationContent>EN VAT
information.</InformationContent>
                                                                    <CustomContent>
                                                                            <VATEN>
```

```
                                                                    <!--BT-95 Document level
allowance VAT category code-->

        <CategoryCode>AC</CategoryCode>
                                                            </VATEN>
                                                    </CustomContent>
                                            </Reference>
                                    </VAT>
                            </AdditionEN>
                            <!--BG-21 Document level charges-->
                            <AdditionEN addCode="CHR">
                                    <!--BT-104 Document level charge reason-->
                                    <AddContent>Product mix.</AddContent>
                                    <!--BT-105 Document level charge reason code-->
                                    <AddContentCode>ADQ</AddContentCode>
                                    <!--BT-100 Document level charge base amount-->
                                    <AddBaseSum>1000</AddBaseSum>
                                    <!--BT-101 Document level charge percentage-->
                                    <AddRate>10</AddRate>
                                    <!--BT-99 Document level charge amount-->
                                    <AddSum>100</AddSum>
                                    <VAT vatId="TAX">
                                            <SumBeforeVAT>1271.19</SumBeforeVAT>
                                            <!--BT-103 Document level charge VAT rate-->
                                            <VATRate>20</VATRate>
                                            <VATSum>254.24</VATSum>
                                            <Currency>EUR</Currency>
                                            <SumAfterVAT>1525.43</SumAfterVAT>
                                            <Reference extensionId="VATEN">
                                                    <!--Extension description. Mandatory
element.-->
                                                    <InformationContent>Additional VAT
information for EN invoice.</InformationContent>
                                                    <CustomContent>
                                                            <VATEN>
                                                                    <!--BT-102 Document level
charge VAT category code-->

        <CategoryCode>AC</CategoryCode>
                                                            </VATEN>
                                                    </CustomContent>
                                            </Reference>
                                    </VAT>
                            </AdditionEN>
                    </CustomContent>
            </Extension>
            <Extension extensionId="InvoiceSumGroupEN">
                    <!--Extension description. Mandatory element.-->
                    <InformationContent>Additional document level information for EN
invoice.</InformationContent>
                    <CustomContent>
                            <InvoiceSumGroupEN>
                                    <!--BT-113 Paid amount-->
                                    <PrepaidAmount>1000</PrepaidAmount>
                                    <!--BT-107 Sum of allowances on document level-->
                                    <AllowanceSum>100</AllowanceSum>
                                    <!--BT-108 Sum of charges on document level-->
                                    <ChargeSum>100</ChargeSum>
                                    <!--BT-6 VAT accounting currency code; BT-111 Invoice VAT
amount in accounting currency-->
                                    <InvoiceTotalVATSumInAccountingCurrency
currency="SEC">2922.24</InvoiceTotalVATSumInAccountingCurrency>
                                    <!--BT-109 Invoice total amount without VAT-->

        <InvoiceTotalSumWithoutVAT>1700</InvoiceTotalSumWithoutVAT>
                            </InvoiceSumGroupEN>
                    </CustomContent>
            </Extension>
    </InvoiceSumGroup>
    <InvoiceItem>
            <InvoiceItemGroup groupId="">
                    <!--BG-25 Invoice Line-->
                    <ItemEntry>
                            <!--BT-126 Invoice line identifier-->
                            <RowNo>1</RowNo>
                            <!--BT-155 Item Seller's identifier-->
                            <SellerProductId>E95-2</SellerProductId>
                            <!--BT-156 Item Buyer's identifier-->
                            <BuyerProductId>E95-102</BuyerProductId>
                            <!--BT-157 Item standard identifier; BT-157-1 Scheme identifier-->
```

```xml
                                    <TaricCode>CODE123456</TaricCode>
                                    <Accounting>
                                            <Description>Testarve nr 129592-2 tasumine.</Description>
                                            <JournalEntry>
                                                    <!--BT-133 Invoice line Buyer accounting
reference-->
                                                    <GeneralLedger>BookingCode002</GeneralLedger>
                                            </JournalEntry>
                                    </Accounting>
                                    <!--BT-154 Item description-->
                                    <Description>Gasoline E95</Description>
                                    <!--BT-157 Item standard identifier; BT-157-1 Scheme identifier-->
                                    <EAN>4025258675783</EAN>
                                    <ItemReserve extensionId="ItemEntryEN">
                                            <!--Extension description. Mandatory element.-->
                                            <InformationContent>Additional item entry information for
EN invoice.</InformationContent>
                                            <CustomContent>
                                                    <ItemEntryEN>
                                                            <!--BT-127 Invoice line note-->
                                                            <InfoText>Gasoline E95</InfoText>
                                                            <ItemDetailedDescription>Bensiin eriti hea
kvaliteet</ItemDetailedDescription>

                                                            <!--BT-157 Item standard identifier.-->
                                                            <!--BT-157-1 Scheme identifier.-->
                                                            <ItemAdditionalId
schemeId="160">ID397</ItemAdditionalId>

                                                            <!--BT-128 Invoice line object
identifier.-->

                                                            <!--BT-128-1 Scheme identifier-->
                                                            <ObjectId
schemeId="AAG">5901234123457</ObjectId>

                                                            <!--BT-158 Item classification identifier-
->

                                                            <!--BT-158-1 Scheme identifier.-->
                                                            <!--BT-158-2 Scheme version identifier-->
                                                            <ItemClassification schemeId="UNSPSC"
schemeVersionId="20.0601">15101506</ItemClassification>

                                                            <!--BT-159 Item country of origin-->

                                                            <ItemCountryOfOrigin>CN</ItemCountryOfOrigin>

                                                            <!--BG-26 Invoice line period-->
                                                            <Period>
                                                                    <!--BT-134 Invoice line period
start date-->

                                                                    <StartDate>2013-06-01</StartDate>
                                                                    <!--BT-135 Invoice line period end
date-->

                                                                    <EndDate>2013-06-30</EndDate>
                                                            </Period>
                                                            <ItemPriceInfo>
                                                                    <!--BT-147 Item price discount-->

                                                                    <!--BT-149 Item price base
quantity-->

                                                            <ItemDiscountSum>25</ItemDiscountSum>

                                                            <!--BT-149 Item price base
quantity-->

                                                            <ItemPriceBaseQuantity>1</ItemPriceBaseQuantity>
                                                                    <!--BT-150 Item price base
quantity unit of measure code-->

                                                            <ItemPriceBaseQuantityUnit>MTQ</ItemPriceBaseQuantityUnit>
                                                                    <!--BT-148 Item gross price-->

                                                            <ItemGrossPrice>100</ItemGrossPrice>
                                                            </ItemPriceInfo>
                                                            <!--BT-132 Referenced purchase order line
reference-->

                                                            <PurchaseOrderLineRef>1</PurchaseOrderLineRef>
                                                    </ItemEntryEN>
                                            </CustomContent>
                                    </ItemReserve>
                                    <ItemReserve extensionId="AdditionEN">
                                            <InformationContent>Allowance and charge information for
EN invoice.</InformationContent>
                                            <CustomContent>
                                                    <!--BG-27 Invoice line allowances-->
                                                    <AdditionEN addCode="DSC">
```

```xml
                                                        <!--BT-139 Invoice lien allowance reason--
>
                                                        <AddContent>Bonus for works ahead of
schedule</AddContent>
                                                        <!--BT-140 Invoice line allowance reason
code-->
                                                        <AddContentCode>41</AddContentCode>
                                                        <!--BT-137 Invoice line allowance base
amount-->
                                                        <AddBaseSum>100</AddBaseSum>
                                                        <!--BT-138 inovice line allowance
percentage-->
                                                        <AddRate>12</AddRate>
                                                        <!--BT-136 Invoice line allowance amount--
>
                                                        <AddSum>12</AddSum>
                                                </AdditionEN>
                                        </CustomContent>
                                </ItemReserve>
                                <ItemReserve extensionId="AdditionEN">
                                        <InformationContent>Allowance and charge information for
EN invoice.</InformationContent>
                                        <CustomContent>
                                                <!--BG-28 Invoice line charges-->
                                                <AdditionEN addCode="CHR">
                                                        <!--BT-144 Invoice lien charge reason-->
                                                        <AddContent>Interest</AddContent>
                                                        <!--BT-145 Invoice line charge reason
code-->
                                                        <AddContentCode>49</AddContentCode>
                                                        <!--BT-142 Invoice line charge base
amount-->
                                                        <AddBaseSum>100</AddBaseSum>
                                                        <!--BT-143 inovice line charge percentage-
->
                                                        <AddRate>12</AddRate>
                                                        <!--BT-141 Invoice line charge amount-->
                                                        <AddSum>12</AddSum>
                                                </AdditionEN>
                                        </CustomContent>
                                </ItemReserve>
                                <!--BG-32 Item attributes-->
                                <ItemReserve extensionId="AttributeEN">
                                        <!--BT-160 Item attribute name-->
                                        <InformationName>Color</InformationName>
                                        <!--BT-161 Item attribute value-->
                                        <InformationContent>blue</InformationContent>
                                </ItemReserve>
                                <ItemDetailInfo>
                                        <!--BT-130 Invoiced quantity unit of measure code-->
                                        <ItemUnit>MTQ</ItemUnit>
                                        <!--BT-129 Invoiced quantity-->
                                        <ItemAmount>1</ItemAmount>
                                        <!--BT-146 Item net price-->
                                        <ItemPrice>75</ItemPrice>
                                </ItemDetailInfo>
                                <ItemSum>1271.19</ItemSum>
                                <!--BG-27 Invoice line allowances-->
                                <Addition addCode="DSC">
                                        <!--BT-139 Invoice line allowance reason-->
                                        <AddContent>Bonus for works ahead of schedule</AddContent>
                                        <!--BT-138 inovice line allowance percentage-->
                                        <AddRate>12</AddRate>
                                        <!--BT-136 Invoice line allowance amount-->
                                        <AddSum>12</AddSum>
                                </Addition>
                                <!--BG-28 Invoice line charges-->
                                <Addition addCode="CHR">
                                        <!--BT-144 Invoice line charge reason-->
                                        <AddContent>Interest</AddContent>
                                        <!--BT-143 inovice line charge percentage-->
                                        <AddRate>12</AddRate>
                                        <!--BT-141 Invoice line charge amount-->
                                        <AddSum>12</AddSum>
                                </Addition>
                                <!--BG-30 Line VAT information-->
                                <VAT vatId="TAX">
                                        <!--BT-131 Invoice line net amount-->
                                        <SumBeforeVAT>1273</SumBeforeVAT>
                                        <!--BT-152 Invoiced item VAT rate-->
```

```xml
                                    <VATRate>20</VATRate>
                                    <VATSum>254.24</VATSum>
                                    <Reference extensionId="VATEN">
                                            <!--Extension description. Mandatory element.-->
                                            <InformationContent>Additional VAT information for
EN invoice.</InformationContent>
                                            <CustomContent>
                                                    <VATEN>
                                                            <!--BT-151 Invoiced item VAT
category code-->
                                                            <CategoryCode>AD</CategoryCode>
                                                    </VATEN>
                                            </CustomContent>
                                    </Reference>
                            </VAT>
                            <ItemTotal>1525.43</ItemTotal>
                        </ItemEntry>
                </InvoiceItemGroup>
        </InvoiceItem>
        <AdditionalInformation extensionId="SellerTaxRepPartyEN">
                <!--Extension description. Mandatory element.-->
                <InformationContent>Seller tax representative information for EN
invoice.</InformationContent>
                <CustomContent>
                        <!--BG-11 Seller tax representative party-->
                        <SellerTaxRepPartyEN>
                                <!--BT-62 Seller tax representative name-->
                                <Name>Dick Panama</Name>
                                <RegNumber>12670875</RegNumber>
                                <!--BT-63 Seller tax representative VAT identifier-->
                                <VATRegNumber>DK16356609</VATRegNumber>
                                <ContactData>
                                        <!--BG-12 Seller tax representative postal addresss-->
                                        <MailAddress>
                                                <!--BT-64 Tax representative address line 1-->
                                                <PostalAddress1>Central street 1</PostalAddress1>
                                                <!--BT-65 Tax representative address line 2-->
                                                <PostalAddress2>appartment 342</PostalAddress2>
                                                <!--BT-66 Tax representative city-->
                                                <City>Panama City</City>
                                                <!--BT-67 Tax representative post code-->
                                                <PostalCode>3249</PostalCode>
                                                <Extension extensionId="MailAddressEN">
                                                        <!--Extension description. Mandatory
element.-->
                                                        <InformationContent>Additional mail
address information for EN invoice.</InformationContent>
                                                        <CustomContent>
                                                                <MailAddressEN>
                                                                        <!--BT-164 Tax
representative address line 3-->
                                                                        <PostalAddress3>56-th
floor</PostalAddress3>
                                                                        <!--BT-68 Tax
representative country subdivision-->
                                                                        <CountrySubDivision>Panama
county</CountrySubDivision>
                                                                        <!--BT-69 Tax
representative country code-->
        <CountryCode>PA</CountryCode>
                                                                </MailAddressEN>
                                                        </CustomContent>
                                                </Extension>
                                        </MailAddress>
                                </ContactData>
                        </SellerTaxRepPartyEN>
                </CustomContent>
        </AdditionalInformation>
        <AdditionalInformation extensionId="PaymentInfoEN">
                <InformationName></InformationName>
                <InformationContent>Additional payment information for EN.</InformationContent>
                <CustomContent>
                        <PaymentInfoEN>
                                <!--BT-81 Payment means type code-->
                                <PaymentMethodCode>46</PaymentMethodCode>
                        </PaymentInfoEN>
                </CustomContent>
        </AdditionalInformation>
        <PaymentInfo>
```

```xml
                <Currency>EUR</Currency>
                <PaymentDescription>Arve nr 129592-2 tasumine.</PaymentDescription>
                <!--Either PaymentDescription or PaymentRefId should be present-->
                <!--BT-83 Remittance information-->
                <!-- <PaymentRefId>30253234017</PaymentRefId> -->
                <Payable>YES</Payable>
                <PayDueDate>2009-12-15</PayDueDate>
                <PaymentTotalSum>1528.57</PaymentTotalSum>
                <PayerName>Test Ostja</PayerName>
                <PaymentId>129592-2</PaymentId>
                <!--BT-84 Payment account identifier-->
                <PayToAccount>EE064204278609138509</PayToAccount>
                <!--BT-59 Payee name-->
                <PayToName>Karula Mängusaal AS</PayToName>
                <!--BT-86 Payment service provider identifier-->
                <PayToBIC>EKRDEE22</PayToBIC>
                <!--BT-90 Bank assigned creditor identifier-->
                <DirectDebitPayeeContractNumber>DK5679</DirectDebitPayeeContractNumber>
                <!--BT-89 Mandate reference identifier-->
                <DirectDebitPayerNumber>123456</DirectDebitPayerNumber>
            </PaymentInfo>
        </Invoice>
        <Footer>
            <TotalNumberInvoices>2</TotalNumberInvoices>
            <TotalAmount>0</TotalAmount>
        </Footer>
</E_Invoice>
```

Appendix 1 - XML Schema with the EN extension

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
<?xml version="1.0" encoding="UTF-8"?>
<!-- edited with XMLSpy v2017 rel. 3 sp1 (x64) (http://www.altova.com) by Andres Lille (Tieto Estonia AS) -
->
<!-- Estonian e-invoice description -->
<!--
Schema version: 1.2.EN
Schema date: 28.08.2018
License rules: no
-->
<xs:schema xmlns:xs="http://www.w3.org/2001/XMLSchema" xmlns:altova="http://www.altova.com/xml-schema-
extensions" elementFormDefault="qualified">
        <!-- ========== ROOT ELEMENT ========== -->
        <xs:element name="E_Invoice">
                <xs:annotation>
                        <xs:documentation>root element</xs:documentation>
                </xs:annotation>
                <!-- ========== SCHEMA STRUCTURE ========== -->
                <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 controll 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="AppId" type="ShortTextType" minOccurs="0"/>
                                <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="AttachmentFile" minOccurs="0"/>
                                <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:attribute name="presentment" type="YesNoType" use="optional"/>
                        <xs:attribute name="invoiceGlobUniqId" type="NormalTextType" use="optional"/>
                        <xs:attribute name="sellerContractId" type="NormalTextType" use="optional"/>
                        <xs:attribute name="sellerRegnumber" type="RegType" use="required"/>
```

```
                        </xs:complexType>
                </xs:element>
                <!-- ========== INVOICE PARTIES ========== -->
                <xs:element name="InvoiceParties">
                        <xs:complexType>
                                <xs:sequence>
                                        <xs:element name="SellerParty" type="SellerPartyRecord"/>
                                        <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:element name="FactorParty" 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"/>
```

```xml
                                            <xs:element name="Inbound"
type="Decimal2FractionDigitsType" minOccurs="0" maxOccurs="unbounded"/>
                                            <xs:element name="Outbound"
type="Decimal2FractionDigitsType" minOccurs="0" maxOccurs="unbounded"/>
                                            <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 consumtion 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="LongTextSingleType"/>
                        <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"/>
```

```xml
                                <xs:element name="ItemDetailInfo" minOccurs="0" maxOccurs="unbounded">
                                        <xs:complexType>
                                                <xs:sequence>
                                                        <xs:element name="ItemUnit" type="ShortTextType"
minOccurs="0"/>
                                                        <xs:element name="ItemAmount"
type="Decimal4FractionDigitsType" minOccurs="0"/>
                                                        <xs:element name="ItemPrice"
type="Decimal4FractionDigitsType" minOccurs="0"/>
                                                </xs:sequence>
                                        </xs:complexType>
                                </xs:element>
                                <xs:element name="ItemSum" type="Decimal4FractionDigitsType"
minOccurs="0"/>
                                <xs:element name="Addition" type="AdditionRecord" minOccurs="0"
maxOccurs="unbounded"/>
                                <xs:element name="VAT" type="VATRecord" minOccurs="0"/>
                                <xs:element name="ItemTotal" type="Decimal4FractionDigitsType"
minOccurs="0"/>
                        </xs:sequence>
                </xs:complexType>
        </xs:element>
        <xs:element name="GroupEntry">
                <xs:complexType>
                        <xs:sequence>
                                <xs:element name="GroupDescription" type="NormalTextType" minOccurs="0"/>
                                <xs:element name="Extension" type="ExtensionRecord" minOccurs="0"
maxOccurs="unbounded"/>
                                <xs:element name="Accounting" type="AccountingRecord" minOccurs="0"/>
                                <xs:element name="GroupAmount" type="Decimal4FractionDigitsType"
minOccurs="0"/>
                                <xs:element name="GroupSum" type="Decimal4FractionDigitsType"
minOccurs="0"/>
                                <xs:element name="Addition" type="AdditionRecord" minOccurs="0"
maxOccurs="unbounded"/>
                                <xs:element name="VAT" type="VATRecord" minOccurs="0"/>
                                <xs:element name="GroupTotal" type="Decimal4FractionDigitsType"
minOccurs="0"/>
                        </xs:sequence>
                </xs:complexType>
        </xs:element>
        <xs:element name="InvoiceItemTotalGroup">
                <xs:complexType>
                        <xs:sequence>
                                <xs:element name="InvoiceItemTotalDescription" type="NormalTextType"
minOccurs="0"/>
                                <xs:element name="Extension" type="ExtensionRecord" minOccurs="0"
maxOccurs="unbounded"/>
                                <xs:element name="Accounting" type="AccountingRecord" minOccurs="0"/>
                                <xs:element name="InvoiceItemTotalAmount" type="Decimal4FractionDigitsType"
minOccurs="0"/>
                                <xs:element name="InvoiceItemTotalSum" type="Decimal4FractionDigitsType"
minOccurs="0"/>
                                <xs:element name="Addition" type="AdditionRecord" minOccurs="0"
maxOccurs="unbounded"/>
                                <xs:element name="VAT" type="VATRecord" minOccurs="0"/>
                                <xs:element name="InvoiceItemTotal" type="Decimal4FractionDigitsType"
minOccurs="0"/>
                        </xs:sequence>
                </xs:complexType>
        </xs:element>
        <!-- ========== ADDITIONAL INFORMATION OF THE INVOICE ========== -->
        <xs:element name="AdditionalInformation" type="ExtensionRecord"/>
        <!-- ========== ATTACHMENT OF THE INVOICE ========== -->
        <xs:element name="AttachmentFile" type="AttachmentRecord"/>
        <!-- ========== PAYMENT INFORMATION FOR THE AUTOMATED PAYMENT ========== -->
        <xs:element name="PaymentInfo">
                <xs:complexType>
                        <xs:sequence>
                                <xs:element name="Currency" type="CurrencyType"/>
                                <xs:choice>
                                        <xs:sequence>
                                                <xs:element name="PaymentDescription"
type="PaymentDescriptionType"/>
                                        </xs:sequence>
                                        <xs:sequence>
                                                <xs:element name="PaymentRefId" type="ReferenceType"/>
                                                <xs:element name="PaymentDescription"
type="PaymentDescriptionType" minOccurs="0"/>
                                        </xs:sequence>
```

```
                                        </xs:choice>
                                        <xs:element name="Payable" type="YesNoType"/>
                                        <xs:element name="PayDueDate" type="DateType" minOccurs="0"/>
                                        <xs:element name="PaymentTotalSum" type="Decimal2FractionDigitsType"/>
                                        <xs:element name="PayerName" type="NormalTextType"/>
                                        <xs:element name="PaymentId" type="NormalTextType"/>
                                        <xs:element name="PayToAccount" type="AccountType"/>
                                        <xs:element name="PayToName" type="NormalTextType"/>
                                        <xs:element name="PayToBIC" type="BICType" 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"/>
                                <xs:element name="BIC" type="BICType" minOccurs="0"/>
                                <xs:element name="BankName" type="NormalTextType" minOccurs="0"/>
                        </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="ClassificatorCode" 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:complexType>
```

```xml
<!-- 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 attachment of the invoice -->
<xs:complexType name="AttachmentRecord">
        <xs:sequence>
                <xs:element name="FileName" type="NormalTextType" minOccurs="0"/>
                <xs:element name="FileBase64" type="xs:base64Binary"/>
                <xs:element name="FileSize" type="xs:positiveInteger" minOccurs="0"/>
        </xs:sequence>
</xs:complexType>
<!-- Elements to describe the parties of the invoice -->
<xs:complexType name="BillPartyRecord">
        <xs:sequence>
                <xs:element name="GLN" type="GLNType" minOccurs="0"/>
                <xs:element name="UniqueCode" type="ShortTextType" minOccurs="0"/>
                <xs:element name="Name" type="NormalTextType"/>
                <xs:element name="DepId" 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>
<xs:complexType name="MailAddressENType">
        <xs:sequence>
                <xs:element name="PostalAddress3" type="LongTextType" minOccurs="0"/>
                <xs:element name="CountrySubDivision" type="LongTextType" minOccurs="0"/>
                <xs:element name="CountryCode" type="xs:normalizedString"/>
        </xs:sequence>
</xs:complexType>
<xs:complexType name="AdditionalDocumentRecordEN">
        <xs:sequence>
                <xs:element name="Type" type="xs:normalizedString" minOccurs="0"/>
                <xs:element name="Number" type="xs:normalizedString"/>
                <xs:element name="Date" type="DateType" minOccurs="0"/>
                <xs:element name="Name" type="NormalTextType" minOccurs="0"/>
                <xs:element name="URL" type="xs:anyURI" minOccurs="0"/>
                <xs:element name="File" minOccurs="0">
                        <xs:complexType>
                                <xs:sequence>
```

```xml
                                                        <xs:element name="Filename" type="NormalTextType"/>
                                                        <xs:element name="FileMimeCode" type="ShortTextType"/>
                                                        <xs:element name="BinaryObject" type="xs:base64Binary"
minOccurs="0"/>
                                        </xs:sequence>
                                </xs:complexType>
                        </xs:element>
                </xs:sequence>
        </xs:complexType>
        <xs:complexType name="AdditionENType">
                <xs:sequence>
                        <xs:element name="AddContent" type="LongTextType" minOccurs="0"/>
                        <xs:element name="AddContentCode" type="xs:normalizedString" minOccurs="0"/>
                        <xs:element name="AddBaseSum" type="Decimal2FractionDigitsType" minOccurs="0"/>
                        <xs:element name="AddRate" type="Decimal2FractionDigitsType" minOccurs="0"/>
                        <xs:element name="AddSum" type="Decimal2FractionDigitsType"/>
                        <xs:element name="VAT" type="VATRecord" minOccurs="0"/>
                </xs:sequence>
                <xs:attribute name="addCode" type="xs:NMTOKEN" use="required"/>
        </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:sequence>
                <xs:attribute name="extensionId" type="ShortTextType" use="optional"/>
        </xs:complexType>
        <!-- Elements to describe the parties of the invoice -->
        <xs:complexType name="SellerPartyRecord">
                <xs:sequence>
                        <xs:element name="GLN" type="GLNType" minOccurs="0"/>
                        <xs:element name="TransactionPartnerCode" type="PartnerCodeType" minOccurs="0"/>
                        <xs:element name="UniqueCode" type="ShortTextType" minOccurs="0"/>
                        <xs:element name="Name" type="NormalTextType"/>
                        <xs:element name="DepId" type="NormalTextType" minOccurs="0"/>
                        <xs:element name="RegNumber" type="RegType"/>
                        <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 VAT information -->
        <xs:complexType name="VATRecord">
                <xs:sequence>
                        <xs:element name="SumBeforeVAT" type="Decimal4FractionDigitsType" minOccurs="0"/>
                        <xs:element name="VATRate" type="Decimal2FractionDigitsType"/>
                        <xs:element name="VATSum" type="Decimal4FractionDigitsType"/>
                        <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="BICType">
                <xs:restriction base="xs:string">
                        <xs:maxLength value="11"/>
                </xs:restriction>
        </xs:simpleType>
        <xs:simpleType name="CurrencyType">
                <xs:restriction base="xs:string">
                        <xs:pattern value="[A-Z][A-Z][A-Z]"/>
                </xs:restriction>
```

```xml
        </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="GLNType">
                <xs:restriction base="xs:string">
                        <xs:length value="13"/>
                        <xs:pattern value="\d+"/>
                </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="LongTextSingleType">
                <xs:restriction base="xs:string">
                        <xs:minLength value="1"/>
                        <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="PartnerCodeType">
                <xs:restriction base="xs:string">
                        <xs:length value="6"/>
                        <xs:pattern value="([0-9|A-Z])*"/>
                </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>
```

```xml
        </xs:simpleType>
        <xs:simpleType name="YesNoType">
                <xs:restriction base="xs:NMTOKEN">
                        <xs:pattern value="YES"/>
                        <xs:pattern value="NO"/>
                </xs:restriction>
        </xs:simpleType>
        <xs:complexType name="InvoiceInformationENType">
                <xs:sequence>
                        <xs:element name="InvoiceTypeCode" type="ShortTextType"/>
                        <xs:element name="VATPointDate" minOccurs="0">
                                <xs:complexType>
                                        <xs:choice>
                                                <xs:element name="VATPointDate" type="DateType"
minOccurs="0"/>
                                                <xs:element name="VATPointDateCode" type="ShortTextType"
minOccurs="0"/>
                                        </xs:choice>
                                </xs:complexType>
                        </xs:element>
                        <xs:element name="ProjectRef" type="xs:normalizedString" minOccurs="0"/>
                        <xs:element name="ObjectId" minOccurs="0">
                                <xs:complexType>
                                        <xs:simpleContent>
                                                <xs:extension base="xs:normalizedString">
                                                        <xs:attribute name="schemeId"
type="xs:normalizedString"/>
                                                </xs:extension>
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type="xs:normalizedString"/>
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type="xs:normalizedString"/>
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minOccurs="0"/>
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                        </xs:element>
                </xs:sequence>
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                        <xs:element name="ExemptionReasonText" type="LongTextType" minOccurs="0"/>
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                        <xs:element name="AdditionalLegalInfo" type="LongTextType" minOccurs="0"/>
                        <xs:element name="PartyId" minOccurs="0" maxOccurs="unbounded">
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                                                <xs:extension base="xs:normalizedString">
                                                        <xs:attribute name="schemeId"
type="xs:normalizedString"/>
                                                </xs:extension>
```

```xml
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type="xs:normalizedString" use="required"/>
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                        <xs:element name="ItemAdditionalId" minOccurs="0">
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                                                <xs:element name="EndDate" type="DateType" minOccurs="0"/>
                                        </xs:sequence>
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maxOccurs="unbounded"/>
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type="Decimal4FractionDigitsType" minOccurs="0"/>
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type="Decimal2FractionDigitsType" minOccurs="0"/>
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type="xs:normalizedString" minOccurs="0"/>
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type="Decimal4FractionDigitsType" minOccurs="0"/>
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```xml
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                            <xs:element name="ChargeSum" type="Decimal2FractionDigitsType" minOccurs="0"/>
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                                            <xs:simpleContent>
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use="required"/>
                                                    </xs:extension>
                                            </xs:simpleContent>
                                    </xs:complexType>
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            </xs:complexType>
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type="LongTextType"/>
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type="LongTextType"/>
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                            <xs:element name="PaymentAccountName" type="LongTextType" minOccurs="0"/>
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            </xs:complexType>
            <xs:element name="SellerTaxRepPartyEN" type="BillPartyRecord"/>
            <xs:element name="ExampleCustomContentElementForENInvoice">
                    <xs:annotation>
                            <xs:documentation>Each EN block should be used as
an extension of one particular EE invoice block.
PartyEN for a ...Party block, ItemEntryEN for an ItemEntry block etc. An EN extension element must be used
instead of 'any' element in CustomContent.

Igat EN plokki tuleb kasutada konkreetse EE arve ploki laiendusena. PartyEN ...Party plokis, ItemEntryEN
ItemEntry plokis jne. EN laienduse plokki tuleb kasutada 'any' elemendi asemel CustomContenti
sees.</xs:documentation>
                    </xs:annotation>
                    <xs:complexType>
                            <xs:choice>
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                                    <xs:element ref="InvoiceSumGroupEN" minOccurs="0"/>
                                    <xs:element ref="PaymentInfoEN" minOccurs="0"/>
                                    <xs:element ref="PartyEN" minOccurs="0"/>
                                    <xs:element ref="AdditionEN" minOccurs="0"/>
                                    <xs:element ref="ItemEntryEN" minOccurs="0"/>
                                    <xs:element ref="MailAddressEN" minOccurs="0"/>
                                    <xs:element ref="VATEN" minOccurs="0"/>
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                            </xs:choice>
                    </xs:complexType>
            </xs:element>
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            <xs:element name="AdditionEN" type="AdditionENType"/>
            <xs:element name="VATEN" type="VATENType"/>
            <xs:element name="MailAddressEN" type="MailAddressENType"/>
            <xs:element name="PartyEN" type="PartyENType"/>
            <xs:element name="ItemEntryEN" type="ItemEntryENType"/>
            <xs:element name="InvoiceSumGroupEN" type="InvoiceSumGroupENType"/>
            <xs:element name="PaymentInfoEN" type="PaymentInfoENType"/>
</xs:schema>
```