UNITED NATIONS **E**

Economic and Social Council

Distr.
GENERAL

ECE/TRADE/C/CEFACT/2008/5
22 July 2008

Original: ENGLISH

ECONOMIC COMMISSION FOR EUROPE

COMMITTEE ON TRADE

Centre for Trade Facilitation and Electronic Business

Fourteenth session
Geneva, 16 – 17 September 2008
Item 9 of the provisional agenda

ORGANIZATIONAL MATTERS
Approval of new and updated recommendations
Draft Annex to Recommendation No. 6
"Aligned Invoice Layout Key for International Trade" to accommodate e-Invoicing"

Note by the Secretariat*

Summary

In 1983, the Working Party on Facilitation of International Trade Procedures (WP.4) adopted Recommendation No. 6 (ECE/TRADE/148). The Recommendation provides a layout key for commercial invoice, aligned with the United Nations Layout Key, for use in international trade.

The current document contains a new draft annex to Recommendation No. 6 that the International Trade Procedures Working Group (TBG15) has prepared in order to accommodate electronic invoicing.

This draft annex is submitted for information to delegations. At the time of submission to the 13th session in September 2007, the Annex was in step 5 "public review" in the Open Development Process (ODP) of UN/CEFACT. After the completion of the public review, the Annex will be submitted to delegations for intersessional approval.

*This document was submitted late due to resource constraints.

I. DRAFT ANNEX TO RECOMMENDATION No.6

1. Electronic invoicing brings savings to large businesses, and small and medium-sized enterprises. It improves the quality of invoice data, streamlines business processes and facilitates the migration to paperless trade. In addition, and over time, the invoice data create a mass of business intelligence about the trading history for and between companies, and inform the ways companies can choose to engage in business with other companies in the future. Moreover, the technology has the capacity to ensure correct tax revenues, enhance regulatory monitoring and oversight capabilities, decrease regulatory costs, and improve official enforcement options and opportunities.

2. Even with the obvious benefits inherent in electronic invoicing, there remain obstacles to broad-based adoption of the technology that emanate primarily from diverse legal and regulatory requirements. These obstacles have been created, for example in Europe, by diverse national legislation that prevents business and administrations from consolidating the electronic commerce environment. The diversity, complexity and lack of implementation-relevant official interpretations of existing national laws and their interaction in cross-border situations has created a climate of uncertainty that negatively affects investment by the business community in electronic invoicing solutions. In turn, this slows down standardization that is needed to enhance e-invoicing interoperability across geographic and sectoral borders.

3. Taking this into account, the proposed annex to Recommendation No. 6 on Aligned Invoice Layout Key for International Trade, and its guidelines, accommodates electronic invoicing and promotes its adoption through:

(a) Defining guiding principles for the harmonization of relevant national and regional laws, regulations, business processes and official procedures for e invoicing,

(b) Identifying the data elements, based on the UN/CEFACT Business Information Entities and the United Nations Trade Data Elements Directory (UNTDED) to cover the requirements of a commercial invoice from both a business and governmental perspective,

(c) Defining the business requirements of the electronic invoice for integrity and authenticity necessary to cover the needs of the business community and the regulatory authorities.

4. Additionally the annex will:

(a) Add the data elements to cover the requirements of a commercial invoice from both a business and governmental perspective. The data set is driven by and based on the commercial records and systems operated by trade to conduct legitimate business transactions and also covers the official requirements consistent with best business practices,

(b) Be compatible with and coordinated by the work of UN/CEFACT through the development of UNeDocs that provides the international standards for electronic trade documents and other related UN/CEFACT business message standards,

(c) Provide the confidence and certainty needed by end users that electronic invoicing is firmly based on an internationally agreed UN standard in the same way as the paper invoice aligned to the Layout Key.

5. The set of guiding principles for the harmonization of laws, regulations, processes and procedures complements work already being undertaken by the Comité Européen de Normalisation (European Committee for Standardisation/Information Society Standardisation System. (CEN/ISSS), the European Union, Organisation for Economic Co-operation and Development, the International Chamber of Commerce and national Governments.

6. UN/CEFACT commends the revised Recommendation to public administrations, agencies and authorities and all private-sector parties in the sales ordering and accounting process. It believes that the addition of an annex and guidelines to accommodate e-invoicing will enhance and improve the operation of supply chains in both national and international trade. To facilitate, promote and foster the adoption of e-invoicing among the private sector and public administrations, UN/CEFACT encourages trade facilitation bodies and other relevant organizations to establish "e-invoicing forums" where the different parties and stakeholders can create cooperation and disseminate information about the benefits and practical implementation of e-invoicing systems.

II. GUIDELINES TO THE DRAFT ANNEX TO RECOMMENDATION No. 6 "ALIGNED INVOICE LAYOUT KEY FOR INTERNATIONAL TRADE" TO ACCOMMODATE E-INVOICING"

1. GUIDING PRINCIPLES

7. Electronic invoicing brings savings to large businesses, small and medium sized enterprises as well as Governments. It facilitates international and domestic trade, improves the quality of invoice-data, streamlines business processes and supports the migration to paperless transactions. In addition, and over time, the invoice data create a mass of business intelligence about the trading history for, and between companies, and inform the ways that companies can choose to engage in business with other business partners in the future.

8. Laws and regulations should seek to enforce only those requirements that are needed for effective control purposes, taking into account the cost to business. Governments, customs administrations and tax authorities should allow business to determine the best way to implement electronic invoicing schemes provided they are within the existing legal framework, unless there are overriding public policy (including duty and tax) reasons for imposing specific technologies or processes.

9. Governments and tax authorities should monitor the growth of the adoption of electronic invoicing and coordinate any response to market developments. An approach based on minimum intervention and continuous harmonization of laws is required to turn the current patchwork of national regulatory systems into a legal framework that promotes both more effective law enforcement and trade facilitation, within and across borders.

10. Governments, administrations and authorities should also, in their role as invoice issuer and invoice recipient, adopt and recommend electronic invoicing as their preferred means of sending and receiving invoices. Hence, Governments and industry should cooperate to foster,

nurture and develop initiatives that help to create a "network effect" for electronic invoicing such that the trading community feels encouraged to adopt the process. Successes created by rapid early adoption will inform and empower the market. Tax authorities and other regulatory bodies should therefore take a proactive, investment-friendly and pro-competitive approach to electronic invoicing.

2. BUSINESS REQUIREMENTS AND DATA ELEMENTS FOR ELECTRONIC INVOICING

2.1 Benefits of electronic invoicing

11. The exchange of paper invoices is associated with considerable costs for handling, reconciliation and the release of payment; with the costs possibly even exceeding the invoiced amount. The development in information and communication technology offers new ways to exchange business documents. Companies that process large amounts of paper documents are therefore seeking new opportunities to streamline procedures by effective use of information technology.

12. The main costs of handling paper invoices arise from multiple and error-prone data entries, from clarifications needed in case of errors and inconsistencies, from external and internal transport of the documents and from archiving and retrieving the documents.

13. There are also many challenges related to the paper invoicing process in the current corporate situation:

(a) Low level of transparency and comparability of information received, due to the lack of standardized invoice content and data elements,

(b) Time delay between invoice reception, booking and payment release,

(c) Massive amounts of individual paper copies.

14. A standardized electronic invoice will benefit traders and governmental regulators in terms of timing and accuracy of data. Traders will be able to transmit advance data to enable pre-export and pre-import screening and targeting, resulting in expedited and facilitated processing. The use of source commercial data will minimize the need to manipulate data, resulting in greater accuracy.

15. Standardized electronic invoicing can bring substantial savings to companies and organisations. It can improve the quality of invoice-data and streamlines business processes. In addition the use of electronic invoicing in international and domestic trade can provide an electronic commerce infrastructure enabling the customer and the supplier (synonymously referred to as Seller or Consignor, and Buyer or Consignee) to conduct and settle transactions securely and more efficiently.

16. E-invoicing can provide specific value added functionalities and positive effects such as:

(a) Enable the automation of reconciliation activities among invoices, the respective orders, invoice financing requests, payment initiations and payments,

(b) Reduce invoice document delivery and processing time and related costs,
(c) Increase delivery security (no loss of document and/or data),
(d) Automate data input and output of business application software,
(e) Enable data compliance and automated document matching,
(f) Improve the flow of payment information and cash-flow forecasting,
(g) Enable electronic archiving and retrieval thus reducing search costs,
(h) Enable access to value-added services.

17. To reap these benefits, invoice data has to be structured in a "machine readable" form**,** such as Extensible Markup Language (XML) or United Nations Electronic Data Interchange for Administration, Commerce and Transport (UN/EDIFACT). This allows the invoice data to be put automatically into the business information system and trigger automated workflows for processing.

18. To reduce the complexity of the process for the parties concerned, specialized service providers and networks may offer value-added services to make electronic invoicing accessible to small and medium sized enterprises, on the customer as well as on the supplier side. These services could include:

(a) Converting the data format into the preferred format of the parties involved;
(b) Securing the integrity and authenticity of the electronic invoices,
(c) Providing "human-readable" copies of the electronic invoices,
(d) Providing required data and documents for archiving the electronic invoices,
(e) Securing the interoperability with other e-invoicing service providers and networks.

19. Another benefit of electronic invoicing is the opportunity it presents for the banking sector and financial community to provide value-added services to increase working capital efficiencies.

2.2 Business requirements for e-invoicing

20. The challenges related to the optimization of current "paper-based" invoicing processes are also the baseline for defining "common business requirements" for electronic invoicing:

(a) Increasing transparency of the information included in an electronic invoice by using standardized data elements,
(b) Reducing complexity and enabling ease of use of e-invoicing solutions,
(c) Enabling return on investment of available e-invoicing solution,
(d) Ensuring compliance with legal requirements regarding the processes of generating, transmitting, processing and archiving an electronic invoice.

21. Electronic invoicing solutions should be able to support stronger integration of supply- and financial-chain processes by enabling automated reconciliation activities, both for customer and supplier. This could result in a reduction of all "human-based" activities, with significant savings in costs for all stakeholders in the process (customer, supplier, banks, etc.).

22. To support interoperability between different standards, electronic invoicing should use standardized data elements. These would ensure automated invoice processing (e.g. input and output) from business ERP (enterprise resource planning) systems, based on specific modules developed by software providers as an integrated functionality of the IT platforms (the key data elements to automate the processes are illustrated in section 2.3).

23. In an international or domestic trade transaction using electronic invoice-data exchange, two main parties can be identified:

(a) Customer: the person or organization that owns the products after successful completion of the trade transaction

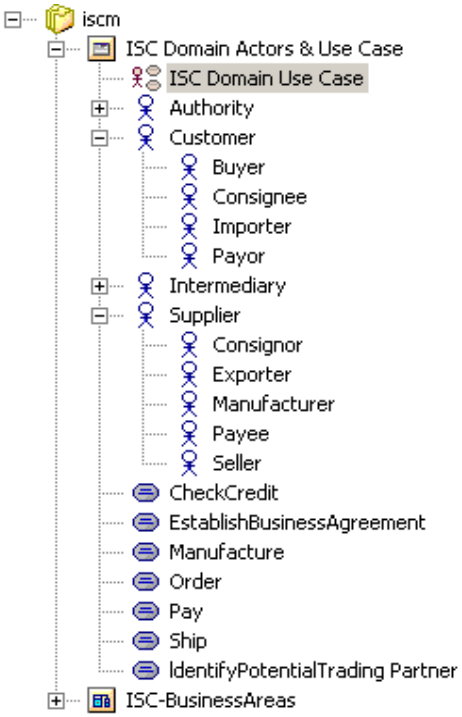
(b) Supplier: the person or organization that owns the products, and consigns or makes them available in a trade transaction.

24. These parties can also have other roles in the trade transaction dependent on function or action at any point in the supply chain. The roles are defined in the International Supply Chain Reference Model (ISCM) created by UN/CEFACT working group TBG14 and supported by the scope document of the UNeDocs cross border data modelling project being developed by working group TBG2. Also working group TBG1 has identified processes (e.g. traditional customer-supplier invoicing process, self-billing, etc.) and designed a data model for the content of a cross industry invoice.

25. The relationship between the customer and supplier parties and other roles assumed are illustrated in figure 1, using a pictorial representation from the ISCM: An electronic invoice-data exchange can be a single message between two parties, or one of several messages in an electronic commerce process where the parties perform multiple roles. Also some functions like publishing, accounting or technical processing may be outsourced to an intermediary third party who then acts on behalf of the customer or the supplier in their different roles and operations.

26. The physical space considerations limiting the inclusion of party details on the paper invoice are not constraints in the electronic invoice where, subject to the parameters of the message format, the number of parties and roles are unrestricted. However, at least one role of the Customer and one role of the Supplier must be present, and no role may be duplicated. The paper based version of the Invoice Layout Key in the main text of the Recommendation No. 6 can be seen as conforming these rules, having the “seller” role for the Supplier, and the “consignee“ and optional “buyer” roles of the Customer.

Figure 1. Relationship between the customer and supplier parties



2.2.1 Customer business requirements for e-invoicing

27. From a customer's perspective, the main goal is to automate the process in connection with an incoming electronic invoice. This includes, but is not limited to, the functions:

(a) Assignment of the electronic invoice to the right process,
(b) Reconciliation of the invoice,
(c) Cost allocation and booking of the invoice,
(d) Release of payment,
(e) Archiving of the invoice.

28. The customer's requirements will therefore be as follows:

(a) The invoice data should be received in a structured and well defined format, following agreed business rules that can be automatically integrated and interpreted by the business information system,

(b) The invoiced price should correspond to the price agreed in the purchase order, if it is entered in the information system,

(c) The quantities received should correspond to the quantities in the invoice,

(d) The supplier should provide the relevant reference information on the invoice to initiate automated processes including payment.

2.2.2 Supplier business requirements for e-invoicing

29. From a supplier's perspective, the main aim will be to automate the reconciliation of the payment with the invoice. The major requirements will therefore be:

(a) Standardized data elements should be provided to generate an electronic invoice that is supported by the business application software,

(b) The invoice content should comply with the legal requirements,

(c) A notified payment reference should be used through the whole financial remittance process,

(d) The invoice should be archived.

30. In conclusion, compared with a paper invoice, the e-invoice shifts from a marketing-oriented document to a more process-oriented one. The supplier provides an additional value for the customer by enabling an automated invoice processing. On the other side, the supplier can benefit from an intensified business dialogue and better customer retention.

2.3 Data elements for electronic invoicing

2.3.1 Introduction and general considerations

31. A key issue for the deployment of electronic invoicing (and for enabling the benefits illustrated) is the use of "common data elements" in an electronic invoice. Basically, these elements do not differ from the content of a paper invoice and those set out in the main text of the Recommendation. They represent the baseline for the definition of a standard (a UN/CEFACT standard) for electronic invoicing. In addition, and by definition, a standard electronic invoice must use "standardized" data elements, as provided by the United Nations Trade Data Elements Directory (UNTDED and ISO7372:2005), by UN/CEFACT Library of Core Components and by business information entities.

32. The data elements to be included in an electronic invoice have been identified to support the effective exchange of electronic invoices between companies and organizations in both international and domestic trade, taking into account the guidelines defined by government. Moreover, the invoice data elements have to be compliant with the specific requirements of national legislation.

33. The annex to the Recommendation focuses on the cross-industry invoice for goods and services exchanged between companies and organizations, either for domestic or cross-border trade. Further specific information could be included for satisfying the business requirements of a specific industry sector (e.g. aerospace, automotive, chemical, petroleum, steel, or retail); the identification of sector-specific data elements is outside the scope of the annex.

34. The data elements listed in the following paragraphs specify the information to be included in an invoice and needed to process an invoice automatically. The data elements are divided into elements that are part of the invoice header and those that are part of the invoice line.

35. The table in the appendix to this annex is intended to assist electronic-commerce-solutions providers, software vendors and implementers to recognize and map the data elements on the paper-based invoice to the electronic invoicing environment. It identifies the data elements used in the Aligned Invoice Layout Key, showing the relationship to the UNTDED Unique Identity (UID) and Description for data elements, and extends the details to the UN/EDIFACT NAD Segment for the United Nations Standard Message for the Invoice (INVOIC).

2.3.2 Invoice header data elements

36. The header holds all data elements related to the entire invoice; these include information on, but not limited to, the legal, commercial and administrative functions performed by the document.[1]

37. Various other data elements can be important for the automated processing of an electronic invoice. These include:

(a) Party identification (element 33.5). That is, all the information (e.g. identification code) needed to ensure and assign incoming invoices to a business relationship in the recipient system. Usually the supplier identification information in the recipient system is used, but there are other possible references. The specific information to be used is defined between invoice issuer and recipient. UN/CEFACT encourages the adoption of ISO/IEC 6523, data interchange structure for the identification of organizations often sponsored by government or a national standards institute; ISO 13616:2003, an international standard for identifying bank accounts as well as internationally recognized commercial entity identification schemes such as the GS1 Global Location Number (GLN) or Dun & Bradstreet Unique Numbering System (DUNS). The customer purchase-order reference transmitted to the supplier will allow the conversion or mapping of the invoice with the correct purchase order.

(b) If no purchase order has been stored in the customer business software, an alternative reference will be needed to assign the invoice to the corresponding process (e.g. personnel number, reference of the cost object, contract number).

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[1] Tax information may be required in the electronic invoice. However, where they exist requirements vary in different countries and regions and therefore are not considered in the annex and guidelines to Recommendation No. 6. The need for any tax information should be clearly demonstrated in the implementation phase and defined at either the header or line-item level according to legal and regulatory obligations, administrative procedures or local business practice; equally, if tax summary information is required.

(c) Payment or other cross-references to support automated payment initiation and reconciliation.

2.3.3 Invoice line data elements

38. The invoice body is made up of one or more occurrences of the "invoice line", which is composed of data elements holding all the invoice-line-level information. UN/CEFACT encourages the use of internationally recognized commercial commodity identification schemes such as the GS1 Global Trade Item Number (GTIN).

39. Various other data elements can be important for an automated processing of the electronic invoice. These include:

(a) Line-item number of customer purchase order. This is required for invoices to correspond accurately to the information communicated by the customer. The information is needed to reconcile the invoice line with the corresponding line of the purchase order.

(b) Unit of measurement and number of units sold. This is to allow the customer to check the quantity received at invoice line level. For regulatory purposes (e.g. customs) additional information may be required, such as packing details, weight data, freight and insurance costs and other details.

40. The above examples of data elements for the header and line items are not exhaustive. The actual amount of information needed to make the invoice an efficient and effective trade document will be agreed between the trading partners (customer and supplier or the other roles these parties assume in the trade transaction) and/or will determined by the legal, regulatory or administrative requirements. This is equally true for the paper-based invoice.

3. CONCLUSIONS

41. Widespread use of electronic invoicing will deliver significant benefits to all users, public administrations and private companies of all sizes, and will rapidly transform and modernize the sales ordering and accounting processes. Governments would see significant gains in the timeliness and quality of business information submitted for control purposes. This in turn would improve trader compliance and assist the authorities in attempts to reduce the level of the "grey economy" and to combat areas of fraud.

42. For the private sector, companies would benefit from a substantial reduction in paperwork saving time and costs in the management of the invoice and account reconciliation process, as well as improved corporate governance and a more transparent business environment enhancing accountability to customers, employees and stakeholders.

43. In addition, for both public and private sectors the adoption of electronic invoicing could pave the way towards the further integration with other paperless-trade initiatives.

44. The annex to Recommendation No. 6, Aligned Invoice Layout Key for International Trade, accommodates electronic invoicing and promotes its adoption through:

(a) Adding the data elements to cover the requirements of a commercial invoice from both a business and governmental perspective. The data set is driven by and based on the commercial records and systems operated by trade to conduct legitimate business transactions and also cover the official requirements consistent with best business practices. The UN/CEFACT Core Components Library is used;

(b) Defining the guiding principles for the harmonization of relevant national and regional laws, regulations, business processes and official procedures for e invoicing;

(c) Defining the business requirements of the electronic invoice for integrity and authenticity to cover the needs of the business community and the regulatory authorities;

(d) Being compatible with and coordinated by the work of UN/CEFACT on UNeDocs, the international standard for electronic trade documents and other related UN/CEFACT business message standards.

(e) Providing the confidence and certainty for end users that electronic invoicing is firmly based on an internationally agreed United Nations standard similar to the paper invoice aligned to the Layout Key.

45. Taking all these objectives into account UN/CEFACT commends the annex to Recommendation No. 6 to public administrations, agencies and authorities and all private-sector parties in the sales ordering and accounting process of international, regional, subregional and national supply chains.

APPENDIX TO THE DRAFT ANNEX TO RECOMMENDATION No. 6

"ALIGNED INVOICE LAYOUT KEY FOR INTERNATIONAL TRADE" TO ACCOMMODATE E-INVOICING"

INVOICE DATA ELEMENTS WITH UNTDED REFERENCES, UID AND DATA ELEMENT DESCRIPTION AND UN/EDIFACT (INVOIC) NAD SEGMENT REFERENCE

Header

The header holds all data elements related to the entire invoice, these include information on:

Annex	**Data Description**	**UNTDED** **UID and Description**	**UN/EDIFACT** **(INVOIC)**
33.1	Identifier, Name and address of party selling merchandise or services to a buyer	3346:Seller.Party Identification.Text 3347: Seller.Party. Identifier	NAD Segment 3035 C082/3039 C058/3124 C080/3036 C059/3042 3164, C819/3229 3251, 3207
33.2	Identifier, Name and address of party to which goods are consigned	3132: Consignee. Party Identification.Text 3133 – Consignee. Party.Identifier	NAD Segment 3035 C082/3039 C058/3124 C080/3036 C059/3042 3164,

Annex	Data Description	UNTDED UID and Description	UN/EDIFACT (INVOIC)
			C819/3229 3251, 3207
33.3	Address and reference of other parties involved: • Identifier, Name and address of the party issuing an invoice. • Identifier, Name and address of the party to whom an invoice is issued. • Identifier, Name and address of a party authorised to act on behalf of another party • Identifier, Name and address of a party representing the seller for the purpose of a trade transaction	3028: Invoice Issuer. Party Identification.Text 3029: Invoice Issuer. Party Identifier 3006: Invoicee. Party Identification.Text 3007: Invoicee. Party Identifier 3196: Agent. Party Identification.Text (Business Term : Authorized representative's name, Authorized agent for principal) 3197: Agent. Party.Identifier 3254: Seller Agent. Party Identification.Text 3255: Seller Agent. Party Identifier	NAD Segment 3035 C082/3039 C058/3124 C080/3036 C059/3042 3164, C819/3229 3251, 3207
33.4	Transport information for commercial purposes (generic term)	8012: Consignment. Transport.Text (Business Term: Transport Information)	TOD Segment C100/4053/1131
33.5	Invoice information such as: • Code specifying a type of invoice. • Reference number to identify a proforma invoice • Reference number to	1027: Invoice Document. Type.Code 1088: Proforma Invoice Document. Identifier (Business Term: Proforma Invoice No) 1334: Invoice Document. Identifier (Business Term:	BGM Segment C002/1001/1000 C106/1005

Annex	Data Description	UNTDED UID and Description	UN/EDIFACT (INVOIC)
	identify an invoice • Date of issue of an invoice and in figures and words. • Date of issue of a proforma invoice and in figures and words.	Invoice Number) 2376: Invoice Document. Issue Date Time.Text 2377: Invoice Document. Issue.Date Time (Business Term: Billing Date) 2404: Proforma Invoice Document. Issue Date Time.Text 2405: Proforma Invoice Document.Issue.Date Time	DTM Segment C507/2005/2380/2379
33.6	Other references such as: • Unique reference identifying a particular consignment of goods. • Identifier of a contract concluded between parties such as between buyer and seller • Identifier assigned by the buyer to an order. • Reference to other documents (generic and composite term)	1202: Consignment. Identifier (Business Term: Unique Consignment Reference UCR) 1296: Contract Document. Identifier (Business Term: Contract Number) 1022: Order Document. Buyer Assigned.Identifier (Business Term: Purchase Order Number)	RFF Segment C506/1153/1154 DOC Segment C002/1001/1131 C503/1004
33.7	Identifier, Name and address of a party to which merchandise or services are sold.	3002: Buyer. Party Identification.Text (Business Term: Purchaser) 3003: Buyer. Party.Identifier	NAD Segment 3035 C082/3039 C058/3124 C080/3036 C059/3042 3164, C819/3229

Annex	Data Description	UNTDED UID and Description	UN/EDIFACT (INVOIC)
			3251, 3207
33.8	Name and code of the country in which the goods have been produced or manufactured, according to criteria laid down for the application of the Customs tariff or quantitative restrictions, or any measure related to trade	3238: Consignment. Origin Country Name.Text (Business Term: Country of Origin) 3239: Consignment. Origin Country.Identifier	ALI Segment 3239
33.9	Payment information such as: • Free form description of the conditions of payment between the parties to a transaction. • Identification of the terms of payment between the parties to a transaction (generic term) • Code qualifying the type of payment terms Terms of delivery information such as: • Free form description of delivery or transport terms. • Code specifying the delivery or transport terms • Period agreed between the seller and the buyer, during which the merchandise is to be delivered, in date format as well as in figures and words.	4276: Payment Term. Text 4277: Payment Term. Code 4279: Payment Term. Type.Code 4052: Trade Term. Description.Text (Business Term: Incoterms) 4053: Trade Term. Conditions.Code (Business Term: Incoterms Code) 2310 Delivery. Period Date Time.Text 2311 Delivery. Period.Date Time	PYT Segment 4279, C019/4277/4276 TOD Segment 4055, 4215, C100/4053/1131 DTM Segment C507/2005/2380/2379
33.10	Free form description of the marks and numbers on a transport unit or package and identification of a piece of	7102: Goods Item. Shipping Marks.Text (Business Term: Marks and numbers	PCI Segment C210/7102

Annex	Data Description	UNTDED UID and Description	UN/EDIFACT (INVOIC)
	transport equipment e.g. container or unit load device	8260: Transport Equipment. Identifier	EQD Segment 8053, C237/8260
33.11	Package information such as • Package type and code • Number of individual items packaged in such a way that they cannot be divided without first undoing the packing. • Plain language description of the nature of a goods item sufficient to identify it for customs, statistical or transport purposes.	7064: Package. Type.Text 7065: Package. Type.Code 7224: Package. Quantity (Business Term: Number of packages) 7002: Goods Item. Description.Text (Business Term: Nature of goods)	PAC Segment 7224, C202/7065/7064 FTX Segment 4451, C108/4440
33.12	Weight (mass) of goods including packaging but excluding the carrier's equipment.	6292: Goods Item. Gross Weight.Measure (Business Term: Actual gross weight (mass))	MEA Segment 6311, C502/6313, C174/6411/6314
33.13	Measurement normally arrived at by multiplying the maximum length, width and height of pieces or package or transport equipment. Also known as cube.	6322: Goods Item. Gross Measurement Cube.Measure (Business Term: Volume; Gross Measure Cube [GMC])	MEA Segment 6311, C502/6313, C174/6411/631
33.14	Monetary amount charged for the provision of a service and its currency code	5000: Service. Charge.Amount 6343: Currency. Type.Code	MOA Segment C516/5025/5004/6345/6343

Annex	Data Description	UNTDED UID and Description	UN/EDIFACT (INVOIC)
		6344: Currency. Text 6345: Currency. Identifier	
33.15	Costs incurred by the shipper in moving goods, by whatever means, from one place to another under the terms of the contract of carriage. In addition to transport costs, this may include such elements as packing, documentation, loading, unloading, and insurance (to the extent that they relate to the freight cost).	5290 Consignment. Freight Charge.Amount (Business Term: Freight cost(Customs), Freight and charges total amount) 6343: Currency. Type.Code 6344: Currency. Text 6345: Currency. Identifier	MOA Segment C516/5025/5004/6345/6343
33.16	Costs, other than packing, freight, and insurance costs, specified separately	5346: Consignment. Other Cost.Amount 6343: Currency. Type.Code 6344: Currency. Text 6345: Currency. Identifier	MOA Segment C516/5025/5004/6345/6343
33.17	Amount of premium payable to the insurance company for insuring the goods.	5486: Consignment. Insurance.Amount 6343: Currency. Type.Code 6344: Currency. Text 6345: Currency. Identifier	MOA Segment C516/5025/5004/6345/6343
33.18	Amount, debited by the seller and being the total of related article item amounts in a commercial invoice.	5214: Invoice. Total.Amount	CNT Segment 6069, 6066, 6411

Invoice line

The invoice body is made up of one or more occurrences of the "invoice line". This is composed of data elements holding all the invoice-line-level information. The most important of these are:

Annex	**Data Description**	**UNTDED** **UID and Description**	**UN/EDIFACT (INVOIC)**
35.1	An identifier differentiating an individual line item from within a series	1082: Line Item. Sequence.Identifier (Business Term: Line item number)	LIN Segment 1082
35.2	Free form description of a line item and reference number such as a part number that identifies a line item.	7008: Line Item. Text 7140: Line Item. Identifier	PIA Segment 4347, C212/7140 IMD Segment C273/7008
35.3	Tax information such as: • Textual representation and code specifying a rate of a duty or tax or fee • Amount in national currency resulting from the application, at the appropriate rate, of value added tax (or similar tax) to the invoice amount subject to such tax	5278: Tax or Fee. Rate.Text 5279: Tax or Fee. Rate.Code 5490: Value-added Tax. Amount	TAX Segment 5283, C241/5153/1131 C243/5279/5278 5305 MOA Segment C516/5025/5004/6345/6343
35.4	Name and code of the country in which the goods have been produced or manufactured,	3238: Consignment. Origin Country Name.Text (Business Term: Country of Origin)	ALI Segment 3239

Annex	Data Description	UNTDED UID and Description	UN/EDIFACT (INVOIC)
	according to criteria laid down for the application of the Customs tariff or quantitative restrictions, or any measure related to trade	3239: Consignment. Origin Country.Identifier	
35.5	Reference to other documents such as: Reference number to identify a delivery note document Reference number to identify a despatch advice document Reference number to identify a Despatch Note Code specifying a type of reference and its reference number (generic term)	1033: Delivery Note Document. Identifier 1035: Despatch Advice Document. Identifier 1128: Despatch Note Document. Identifier 1153: Reference. Type.Code 1154: Reference. Identifier	RFF Segment C506/1153/1154
35.6	Quantity information such as Textual representation in figures and words Numeric representation of a quantity value. Code qualifying the type of quantity.	6060: Quantity. Quantity.Text 6061: Quantity. Quantity 6063: Quantity. Type.Code	QTY Segment C186/6063/6060/6411
35.7	Price per unit of quantity on which an article item amount is calculated and its currency code	5110: Line Item. Unit Price.Amount 6343: Currency. Type.Code 6344: Currency. Text 6345: Currency. Identifier	PRI Segment C509/5125/5118/6411
35.8	Amount brought forward from one page to the next or from additional sheets and its currency code	5068: Invoice. Line Item. Amount 6343: Currency. Type.Code 6344: Currency. Text 6345: Currency. Identifier	MOA Segment C516/5025/5004/6345

Aligned Invoice Layout Key

Seller Annex 33.1	Invoice date and No. Annex 33.5 Other references Annex 33.6
Consignee Annex 33.2	Buyer (if other than consignee) Annex 33.7
Annex 33.3	Country of origin Annex 33.8
Transport details Annex 33.4	Terms of delivery and payment Annex 33.9

Shipping marks; Container No.	Number & kind of packages; Goods description (in full and/or in code)	Gross weight, kg.	Cube, m³
Annex 33.10		Annex 33.12	Annex 33.13

Specification of commodities (in code and/or in full)	Quantity	Unit price	Amount
For individual invoice line items: Annex	Annex 35.6	Annex 35.7	Annex 35.8

Annex 33.11

Packing	Annex 33.14	Included above	Not incl. above
Freight	Annex 33.15		
Other costs (Specify)			
Insurance			
Total invoice amount			

GLOSSARY OF TERMS

BIE – Business Information Entity is a piece of business data or a group of pieces of business data with a unique business semantic definition

BRS – Business Requirement Specification

CEN/ISSS Comité Européen de Normalisation (European Committee for Standardisation)/Information Society Standardisation System. CEN/ISSS provides a comprehensive and integrated range of standardization services and products, in order to contribute to the success of the Information Society in Europe.

Core Components a common set of semantic building blocks that represent the general types of business data in use and provide for the creation of new, and the restructuring of existing business vocabularies. Core Components are developed in accordance with the Core Component Technical Specification (CCTS) ands are stored in the UN/CEFACT Core Component Library (CCL).

ERP – enterprise resource planning

EU – European Union

GS1 – a global organization dedicated to the design and implementation of global standards and solutions to improve the efficiency and visibility of supply and demand chains globally and across sectors. The GS1 system of standards consists of unique global numbering system, bar coding and electronic business communications.

ICC - International Chamber of Commerce, the world business organization.

Invoice header – the data contained in the top one-third of the invoice document. The data elements set out the parties (names and addresses), the date, the commercial references, country information, transport details, and terms of delivery and payment for the international sale of goods. Mainly this trade transaction data remains constant (although reference numbers may be extended or changed) and can be re-used for other commercial or official trade documents

Invoice line – the data contained in the middle one-third of the invoice document. The data elements for each invoice line is specific to the goods item described and can include but is not limited to, the shipping marks, number and kind of packages, goods description, commodity code or number, quantity, weight and other measurements and value.

ISO – International Organization for Standardization

ISO6422:1985 Layout key for trade documents [also UNLK = UN/ECE Layout Key = UN Recommendation Number 1]. A common description for documents relating to administrative, commercial, productive and distributive activities constituting trade irrespective whether these documents are completed in handwriting, by mechanical or automatic equipment or by reproduction. Intended particularly for the designing of aligned series of forms employing a reproducible master in a one-run method of document preparation.

ISO8440:1986 Location of codes in trade documents [former UN Recommendation Number 2, now included in UN Recommendation Number 1]. Specification of the location of document

and field code designation and coded data entries in documents used in international trade. Suitable for automatic data processing (ADP) systems. Based on a Recommendation adopted by the Working Party on Facilitation of International Trade Procedures of the UN/ECE.

SO 13616:2003 Standard for identifying bank accounts

ISO 7372:2005 Trade Data Elements Directory. See UNTDED below

IT – information technology

OECD – Organisation for Economic Co-operation and Development

TBG 1 – Trade Business Group 1. The working group of experts in the UN/CEFACT Forum that examines the international supply chain process and procedures

UCR - Unique Consignment Reference (UCR)

UN/CEFACT - United Nations Centre for Trade Facilitation and Electronic Business

UN/ECE – United Nations Economic Commission for Europe

UN/EDIFACT – United Nations Electronic Data Interchange for Administration, Commerce and Transport. Recommends co-ordinated action by governments to promote UN/EDIFACT as a single international standard for electronic interchange of data (EDI) between public administrations and private companies of all economic sectors worldwide. See UN Recommendation 25

UN Recommendation No. 6 Aligned Invoice Layout Key – applies to the design of commercial invoices for international trade in goods. The layout key can also be used as a basis for designing invoices in other instances. Invoices based on this Recommendation are intended – to the extent possible – to present the data required in such a way that existing documents could be complemented or in certain cases replaced (e.g. Customs invoices, consular invoices, declarations of origin etc.)

UNTDED – United Nations Trade Date Elements Directory. Lists standard data elements intended to facilitate open interchange of data in international trade. The standard data elements listed can be used with any method for data interchange on paper documents as well as with other means of data processing and communication. The UNTDED is a joint publication with the International Standards Organisation (ISO), ISO7372 (see ISO above).

UID – Unique Identity (data element identity reference number and description with UNTDED)

XML – extensible markup language

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