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New and revised standards and recommendations

Annex to Recommendation No. 6 “Aligned Invoice Layout Key for International Trade” to accommodate e-invoicing

**Submitted by International Trade Procedures Working Group
(ITPWG) - TBG15 for approval**

Summary

In 1983, the Working Party on Facilitation of International Trade Procedures (WP.4) adopted Recommendation N° 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 annex to Recommendation N° 6 that the International Trade Procedures Working Group (ITPWG-TBG15) of UN/CEFACT International Trade and Business Processes Group (TBG) had prepared in order to accommodate electronic invoicing. The present revision of Recommendation N° 6, approved by the ITPWG, supersedes and replaces the code list¹ released with Recommendation N° 6 (ECE/TRADE/C/CEFACT/2008/5).

This revised Annex to Recommendation N° 6 was originally submitted for approval to the sixteenth UN/CEFACT Plenary (8-10 December 2010). As per decision 10-04 of that Plenary session, it was subsequently submitted for approval through the intersessional process, with the approval period ending on 11 February 2011. During that period, no comments were received and the new Annex to Recommendation N° 6 is thus considered as approved.

¹ The code list can be downloaded from http://www.unece.org/cefact/recommendations/rec06/rec6_AnnexE.pdf.

Part I

Annex to Recommendation 6 on Aligned Invoice Layout Key for International Trade.

1. Recommendation

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. Over time, the invoice data also creates a mass of business intelligence about the trading history for and between companies, and informs 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 hinders 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 Annex to Recommendation 6 on Aligned Invoice Layout Key for International Trade and its Guidelines accommodates electronic invoicing and promotes its adoption through:

- Defining guiding principles for the harmonization of relevant national and regional laws, regulations, business processes and official procedures for e invoicing.
- Identifying the data elements, based on the UN/CEFACT Core Component Library (CCL) and Business Information Entities (BIE) and the UN Trade Data Elements Directory (UNTDDED) to cover the requirements of a commercial invoice from both a business and governmental perspective.
- 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:

- 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 cover the official requirements consistent with best business practices.
- Be compatible with, and coordinated by the work of UN/CEFACT through the development of international standards for electronic trade documents and other related UN/CEFACT business message standards.

- 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 in the Guidelines 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 of Economic Co-operation and Development, the International Chamber of Commerce and national governments.

6. UN/CEFACT commends the revision of Recommendation 6 to public administrations, agencies and authorities and all private sector parties in the sales ordering and accounting process. UN/CEFACT believes 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 co-operation and disseminate information about the benefits and practical implementation of e-invoicing systems.

Part II

Guidelines to the Annex of Recommendation 6 on Aligned Invoice Layout Key for International Trade.

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. Over time, the invoice data also creates a mass of business intelligence about the trading history for, and between companies, and informs the way companies can choose to engage in business with other business partners in the future.

8. Laws and regulations should seek only to enforce 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 system 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. In this regard, Tax authorities and other regulatory bodies should take a proactive, investment-friendly and pro-competitive approach to electronic invoicing.

2. Business Requirements and Data Elements for electronic invoicing

2.1. The benefits of electronic invoicing

11. The exchange of paper invoices is associated with considerable costs for handling, reconciliation and the release of payment; indeed, the costs may even exceed 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 in case of errors and inconsistencies, from external and internal transport of the document and from archiving and retrieving the paper documents.

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

- Low level of transparency and comparability of information received, due to the lack of standardized invoice content and data elements.
- Time delay between invoice reception, booking and payment release.
- 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 advanced 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 organizations. 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 *customers* and *suppliers* (in the roles of 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:

- Enable the automation of reconciliation activities among invoices, the respective orders, invoice financing requests, payment initiations and payments.
- Reduce invoice document delivery and processing time and related costs.
- Increase delivery security (no loss of document and/or data).
- Automate data input and output from business application software.
- Enable data compliance and automated document matching.
- Improve the flow of payment information and cash flow forecasting.
- Enable electronic archiving and retrieval thus reducing search costs.
- Enable access to value added services.

17. To reap these benefits the *invoice data has to be structured in a “machine readable” form*, for instance XML or 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 electronic invoicing process for the involved parties 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 may include

- Converting data format into the preferred format of the parties involved.
- Securing the integrity and authenticity of the electronic invoices.
- Providing a human readable copy of the electronic invoice.
- Invoice reconciliation and automated settlement.
- Providing required data and documents for the archiving of the electronic invoices.
- Securing the interoperability to other e-invoicing service providers and networks.

19. Another benefit is represented by the opportunity 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 optimisation of current “paper based” invoicing processes are also the baseline for defining **common business requirements** for electronic invoicing:

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

21. Electronic invoicing solutions should, in fact, support stronger integration of supply and financial chain processes, by enabling automated reconciliation activities, both for customer and supplier. These could reduce all “human based” activities, with significant savings in costs for all stakeholders involved in the process (customer, supplier, banks etc.).

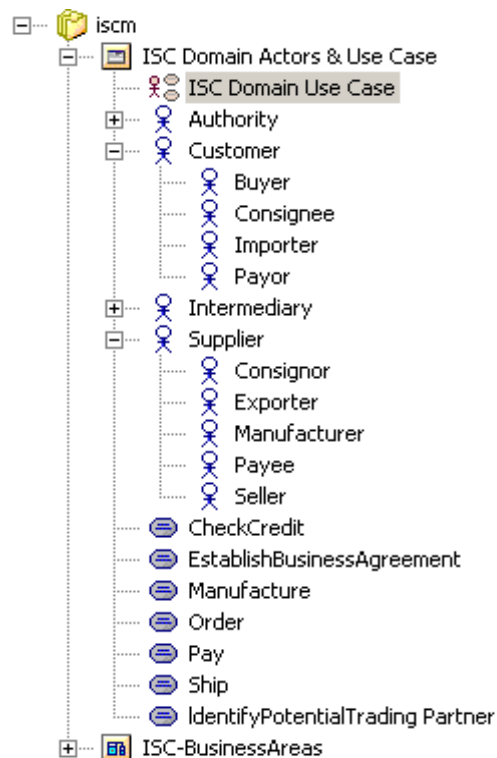
22. To support interoperability between different standards, electronic invoicing should use standardized data elements. These would ensure automated invoice processing (e.g. input and output) from business ERP (enterprise resource planning) systems, based on specific modules developed by software providers 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:

- Customer: the person or organization that owns the products after successful completion of the trade transaction.
- Supplier: the person or organization that owns the products at the start of the trade transaction, and consigns or makes them available.

These parties may take a number of 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) developed by UN/CEFACT. UN/CEFACT has also modelled supply chain business processes (e.g. traditional buyer-seller invoicing process, self-billing, etc.) and designed a set of data structures for the content of a cross industry invoice.

24. The relationship between the Customer and Supplier parties and other possible assumed roles are illustrated in Figure 1 below using a pictorial representation from the ISCM.



An electronic invoice is an exchange of data between two parties (or actors) as part of the international trade transaction. Usually the exchange is between Supplier and Customer but increasingly the invoice information is exchanged with and used by other parties such as customs administrations. Some functions like publishing, accounting or technical processing may be outsourced to an intermediary third party who then acts on behalf of Customer (Buyer) or Supplier (Seller) in their different roles and operations. 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. The paper based version of the Invoice Layout Key in the main text of the Recommendation 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. However, at least one role of the Supplier and one role of the Customer must be present, and no role may be duplicated.

2.2.1 Customer business requirements for e-invoicing

25. 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 following functions:

- assignment of the electronic invoice to the right process.
- reconciliation of the invoice.
- cost allocation and booking of the invoice.
- release of payment.
- archiving of the invoice.

26. For this reason the Customer will require:
- The receipt of the invoice data in a structured and well defined format, following agreed business rules that can be automatically integrated and interpreted by the business information system.
 - The invoiced price to correspond with the price agreed in the purchase order, if it is entered in the information system.
 - That the received quantities correspond to the invoiced quantities in the invoice.
 - The supplier provides the relevant reference information on the invoice to initiate automated processes including payment.

2.2.2. *Supplier business requirements for e-invoicing*

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

- Provision of standardized data elements to generate an electronic invoice that is supported by the business application software.
- That the invoice content complies with legal requirements.
- Use of a notified payment reference through the whole financial remittance process.
- Archiving of the invoice.

28. In conclusion, when compared with a paper invoice, an e-invoice shifts the emphasis from a sales and marketing oriented document to an exchange of information that supports the whole business process. The supplier provides an additional value for his 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 consideration*

29. 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 paper invoices and those stated in the main text of Recommendation 6. 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 "standardised" data elements, as provided by the UN Trade Data Elements Directory (UNTDDED and ISO7372:2005), and the UN/CEFACT Core Component Library and Business Information Entities.

30. 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.

31. The Annex to Recommendation 6 focuses on the cross industry invoice for products 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, retail, etc.); the identification of sector specific data elements is outside the scope of this Annex.

32. The data elements listed in the subsequent paragraphs specify the relevant information to be included in an invoice in order to process or to reconcile an invoice

automatically. The invoice data elements are divided into elements being part of the *invoice document header* and an *invoice trade line item*.

2.3.2. Invoice document header data elements

33. The invoice document 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.² At the Appendix A to these Guidelines a table is produced identifying the data elements used in the Aligned Invoice Layout Key and showing the relationship to the UNTDED unique 4 digit tag and Definition for data elements, and extending the details to the UN/EDIFACT NAD Segment for the UN Standard Message INVOIC for the Invoice. The objective of the table is to assist electronic commerce solutions providers, software vendors and implementers to recognise and map the data elements on the paper based invoice to the electronic invoicing environment.

34. Other data elements can be of importance for the automated processing of an electronic invoice.

34.1 Party identification, 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 depending on the business relationship there can be other possible references such as the buyer's identification information in the case of a manufacturer operating a critical manufacturing facility. The specific information to be used is defined between invoice issuer and recipient. UN/CEFACT encourages the adoption of:

- ISO/IEC 6523 Information Technology – structure for the identification of organizations and organization parts (often sponsored by government or a national standards institute);
- ISO 13616:2003 Financial Services – international bank account number (IBAN);
- internationally recognized commercial entity identification schemes, such as the GS1 Global Location Number (GLN – based on ISO/IEC 6523) or Dun and Bradstreet Data Universal Numbering System (DUNS).

The buyer purchase order reference transmitted to the seller will allow the conversion or mapping of the invoice with the correct purchase order.

34.2 In cases where no purchase order has been stored in the buyer 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).

34.3 Payment or *other cross-references* to support automated payment initiation and reconciliation.

² 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 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 a tax summary information is required.

2.3.3. *Invoice line data elements*

35. The invoice body is made up of one (1) or more occurrences of the “trade line item” that is composed of data elements holding all the required invoice-line-level information. At the Appendix A to these Guidelines a table is produced identifying the data elements used in the Aligned Invoice Layout Key showing the relationship to the UNTDED unique 4 digit tag and Definition for data elements, and extending the details to the UN/EDIFACT NAD Segment for the UN Standard Message INVOIC for the Invoice. The objective of the table is to assist electronic commerce solutions providers, software vendors and implementers to recognise and map the data elements on the paper based invoice to the electronic invoicing environment.

36. UN/CEFACT encourages the use of internationally recognized commercial commodity identification schemes such as the GS1 Global Trade Item Number (GTIN).

37. Other data elements can be of importance for an automated processing of the electronic invoice.

37.1 *Line item number* of the buyer purchase order, required for invoices to correspond accurately to the information communicated by the buyer. This information is needed to reconcile the invoice line with the corresponding line of the purchase order.

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

38. Examples of data elements given in these Guidelines for inclusion at the invoice header and line-item levels are illustrative and 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 determined by the legal, regulatory or administrative requirements. This is equally true for both the paper based invoice and the electronic invoicing environment.

Part III

Conclusion

39. 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 modernise the sales ordering and accounting processes. Government should see significant gains in the timeliness and quality of business information submitted for control purposes. In turn this should improve trader compliance and assist the authorities in attempts to reduce the level of the 'grey economy' and to combat areas of fraud.

40. 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.

41. 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.

42. The Annex to Recommendation 6, Aligned Invoice Layout Key for International Trade, accommodates electronic invoicing and promotes its adoption through:

- 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.
- Defining the guiding principles for the harmonization of relevant national and regional laws, regulations, business processes and official procedures for e-invoicing.
- Defining the business requirements of the electronic invoice for integrity and authenticity to cover the needs of the business community and the regulatory authorities.
- Being compatible with and coordinated by the work of UN/CEFACT on the international standard for electronic trade documents and other related UN/CEFACT business message standards.
- Providing the confidence and certainty for end users that electronic invoicing is firmly based on an internationally agreed UN standard similar to the paper invoice aligned to the Layout Key.

43. Taking all these objectives into account UN/CEFACT commends the Annex to Recommendation 6, and its Guidelines to accommodate e-invoicing to public administrations, agencies and authorities and all private sector parties in the sales ordering and accounting process of international, regional, sub-regional and national supply chains.

Appendix A

Recommendation 6 – Aligned Invoice Layout Key

Annex to accommodate e-invoicing

Invoice data elements with UNTDED references, unique 4 digit tag and Data Element Definition and UN/EDIFACT (INVOIC) NAD Segment reference

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

<i>Box No.</i>	<i>Data Description</i>	<i>UNTDED unique 4 digit tag and Dictionary Entry Name</i>	<i>UN/EDIFACT (INVOIC) NAD Segment</i>
BN01	Identifier, Name and address of party selling merchandise or services to a buyer	3346: Seller.Party Identification.Text 3347: Seller.Party.Identifier	<u>NAD Segment</u> 3035 C082/3039 C058/3124 C080/3036 C059/3042 3164, C819/3229 3251, 3207
BN02	Identifier, Name and address of party to which goods are consigned	3132: Consignee. Party Identification.Text 3133 – Consignee. Party.Identifier	<u>NAD Segment</u> 3035 C082/3039 C058/3124 C080/3036 C059/3042 3164, C819/3229 3251, 3207
BN03	Address and reference of other parties involved: <ul style="list-style-type: none"> 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 	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	<u>NAD Segment</u> 3035 C082/3039 C058/3124 C080/3036 C059/3042 3164, C819/3229 3251, 3207

<i>Box No.</i>	<i>Data Description</i>	<i>UN/EDD unique 4 digit tag and Dictionary Entry Name</i>	<i>UN/EDIFACT (INVOIC)</i>
	the purpose of a trade transaction	Identification.Text 3255: Seller Agent. Party Identifier	
BN04	Transport information for commercial purposes (generic term)	8012: Consignment. Transport.Text (Business Term: Transport Information)	<u>TOD Segment</u> C100/4053/1131
BN05	Invoice information such as: <ul style="list-style-type: none"> • Code specifying a type of invoice. • Reference number to identify a proforma invoice • Reference number to 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. 	1027: Invoice Document. Type.Code 1088: Proforma Invoice Document. Identifier (Business Term: Proforma Invoice No) 1334: Invoice Document. Identifier (Business Term: 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	<u>BGM Segment</u> C002/1001/1000 C106/1005 <u>DTM Segment</u> C507/2005/2380/2379
BN06	Other references such as: <ul style="list-style-type: none"> • 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)	<u>RFF Segment</u> C506/1153/1154 <u>DOC Segment</u> C002/1001/1131 C503/1004
BN07	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	<u>NAD Segment</u> 3035 C082/3039 C058/3124 C080/3036 C059/3042 3164, C819/3229 3251, 3207

<i>Box No.</i>	<i>Data Description</i>	<i>UNTDDED unique 4 digit tag and Dictionary Entry Name</i>	<i>UN/EDIFACT (INVOIC)</i>
BN08	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	<u>ALI Segment</u> 3239
BN09	Payment information such as: <ul style="list-style-type: none"> • 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: <ul style="list-style-type: none"> • 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	<u>PYT Segment</u> 4279, C019/4277/4276 <u>TOD Segment</u> 4055, 4215, C100/4053/1131 <u>DTM Segment</u> C507/2005/2380/2379
BN010	Free form description of the marks and numbers on a transport unit or package and identification of a piece of transport equipment e.g. container or unit load device	7102: Goods Item. Shipping Marks.Text (Business Term: Marks and numbers) 8260: Transport Equipment. Identifier	<u>PCI Segment</u> C210/7102 <u>EOD Segment</u> 8053, C237/8260
BN011	Package information such as <ul style="list-style-type: none"> • 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 	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)	<u>PAC Segment</u> 7224, C202/7065/7064 <u>FTX Segment</u> 4451, C108/4440

<i>Box No.</i>	<i>Data Description</i>	<i>UNTDDED unique 4 digit tag and Dictionary Entry Name</i>	<i>UN/EDIFACT (INVOIC)</i>
	to identify it for customs, statistical or transport purposes.		
BN012	Weight (mass) of goods including packaging but excluding the carrier's equipment.	6292: Goods Item. Gross Weight.Measure (Business Term: Actual gross weight (mass))	<u>MEA Segment</u> 6311, C502/6313, C174/6411/6314
BN013	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])	<u>MEA Segment</u> 6311, C502/6313, C174/6411/6314
BN014	Monetary amount charged for the provision of a service and its currency code	5000: Service. Charge.Amount 6343: Currency. Type.Code 6344: Currency. Text 6345: Currency. Identifier	<u>MOA Segment</u> C516/5025/5004/6345/6 343
BN015	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	<u>MOA Segment</u> C516/5025/5004/6345/6 343
BN016	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	<u>MOA Segment</u> C516/5025/5004/6345/6 343
BN017	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	<u>MOA Segment</u> C516/5025/5004/6345/6 343
BN018	Amount, debited by the seller and being the total of related article item amounts in a commercial invoice.	5214: Invoice. Total.Amount	<u>CNT Segment</u> 6069, 6066, 6411

The invoice body is made up of one (1) or more occurrences of the “invoice line” that is composed of data elements holding all the invoice-line-level information. The most important are:

<i>Box No.</i>	<i>Data Description</i>	<i>UN/EDD Unique 4 digit tag and Dictionary Entry Name</i>	<i>UN/EDIFACT (INVOIC)</i>
BN019	An identifier differentiating an individual line item from within a series	1082: Line Item. Sequence.Identifier (Business Term: Line item number)	<u>LIN Segment</u> 1082
BN020	Free form description of a line item and reference number such as a part number which identifies a line item.	7008: Line Item. Text 7140: Line Item. Identifier	<u>PIA Segment</u> 4347, C212/7140 <u>IMD Segment</u> C273/7008
BN021	Tax information such as: <ul style="list-style-type: none"> 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	<u>TAX Segment</u> 5283, C241/5153/1131 C243/5279/5278 5305 <u>MOA Segment</u> C516/5025/5004/634 5/6343
BN022	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	<u>ALI Segment</u> 3239
BN023	Reference to other documents such as: <ul style="list-style-type: none"> 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	<u>RFF Segment</u> C506/1153/1154

<i>Box No.</i>	<i>Data Description</i>	<i>UN/EDD Unique 4 digit tag and Dictionary Entry Name</i>	<i>UN/EDIFACT (INVOIC)</i>
BN024	Quantity information such as <ul style="list-style-type: none"> • 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	<u>QTY Segment</u> C186/6063/6060/641 1
BN025	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	<u>PRI Segment</u> C509/5125/5118/641 1
BN026	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	<u>MOA Segment</u> C516/5025/5004/634 5

Aligned Invoice Layout Key

Seller BN01		Invoice date and No. BN05	
		Other references BN06	
Consignee BN02		Buyer (if other than consignee) BN07	
BN03 (e.g. Tax Representative)		Country of origin BN08	
Transport details BN04		Terms of delivery and payment BN09	
Shipping marks; Container No. BN010	Number & kind of packages; Goods description (in full and/or in code) BN011	Gross weight, kg. BN012	Cube, m ³ BN013
Specification of commodities (in code and/or in full) For individual invoice line items: BN019 & BN020 & BN021 & BN022 & BN023 (BN025 & BN026)		Quantity BN024	Unit price BN025
		Amount BN026	
Packing BN014		Included above	Not incl. above
Freight BN015			
Other costs (Specify) BN016			
Insurance BN017			
Total invoice amount		BN018	

Free disposal

Appendix B

Glossary of terms

BIE – A Business Information Entity is an individually defined piece of business data or a group of pieces of business data with a unique business semantic definition and a defined business context. Business Information Entities are developed in accordance with the Core Component Technical Specification (CCTS), are based on Core Components (CCs) and are stored in the UN/CEFACT Core Component Library (CCL)

CEN/ISSS – Comité Européen de Normalisation (European Committee for Standardization)/Information Society Standardization 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.

CC – Core Components, see Core Components entry below

CCL – the UN/CEFACT Core Component Library

Core Components (CC) – a common set of semantic building blocks that represent the general types of business data in use and these can be re-used to define Business Information Entities (BIEs). Core Components are developed in accordance with the Core Component Technical Specification (CCTS) and are stored in the UN/CEFACT Core Component Library (CCL).

ERP – Enterprise Resource Planning

EU – European Union

GS1 – a global organisation 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 summary-level data contained in an 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 in an invoice document that provides details of the one or more items to which the invoice refers. The data elements for each invoice line are specific to the trade items described and can include, but is not limited to, quantity, product number, product description, unit price and invoiced amount, shipping marks, number and kind of packages, weight and other measurements.

ISCM – International Supply Chain Reference Model

ISO – International Organization for Standardization

ISO6422:1985 Layout key for trade documents [also UNLK = UN/ECE Layout Key = UN Recommendation Number 1]. A harmonised and recommended 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. The UNLK is intended particularly

for the designing of aligned series of forms employing a reproducible master in a one-run method of document preparation. The UNLK is designed to be customised to national, regional, Sub-regional, global or specific industry sector requirements

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.

ISO 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

UCR - Unique Consignment Reference. The UCR is used to uniquely define shipments and to reference consignments for customs and other governmental control purposes

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

UNECE – United Nations Economic Commission for Europe

UN/EDIFACT – United Nations Electronic Data Interchange for Administration, Commerce and Transport. UN/CEFACT 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 6 Aligned Invoice Layout Key – applies to the design of commercial invoices for international trading of goods. The layout key can also be used as a basis for designing invoices in other instances such as domestic commercial invoices. 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 Nation Trade Date Elements Directory. The UNTDED lists standard data elements intended to facilitate open interchange of data in international trade. The standardised 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 Organization for Standardization (ISO), ISO7372 (see ISO above)

XML – extensible markup language
