Mapping of Svefaktura 1.0 onto EN 16931-1

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Revision history

Version	Date	Description	By
1.0	2018-06-21	The guide as initially published	Martin Forsberg Sören Lennartsson
1.1	2018-08-27	Correction of the advice regarding Seller tax registration identifier for the purpose of Swedish F-skatt (BT-32). Separation of SEPA and non-SEPA credit transfers (BG-16 and Appendix 2). Additionally, editorial clarification in various places.	Martin Forsberg Sören Lennartsson
1.2	2018-10-10	Changed advice on Seller tax registration identifier for the purpose of Swedish F-skatt (BT-32). Correction of rule for mapping Svefaktura credit note to EN negative invoice on line level in Appendix 4. Slight rewording of the recommendation to use negative invoice (Appendix 4) Editorial improvements	Sören Lennartsson
1.3	2019-06-17	Clarifications to the mapping of payment means in the mapping table and in Appendix 2.	Sören Lennartsson
1.4	2019-11-12	Corrected rule for BT-122 Supporting document reference	Sören Lennartsson

Introduction

The standard EN 16931 was developed by CEN Technical Committee 434 in response to a request by the European Commission and under a mandate, defined in Directive 2014/55/EU, to introduce electronic invoicing in public procurement. Part 1 of this standard (EN 16931-1) defines the data model, with the business terms and their structure, to be used in electronic invoicing.

In Sweden, the requirements of the Directive have been transposed into law (2018:1277) on e-invoicing, effective of 1 April 2019, through which the standard is established as the mandatory format in public procurement and with significant impact also on the suppliers to public sector.

DIGG and SFTI offer a range of measures to support implementation of EN 16931-1. One of these measures is represented by this guide – it was drawn up with the purpose to smoothen transition to the new standard from the currently most implemented e-invoicing format in Sweden, namely Svefaktura 1.0.

Scope

This guide describes, in detail, how the business terms and structure of Svefaktura 1.0 map onto the data model in EN 16931-1.

(Note – "EN" will be used as short acronym for EN 16931-1 throughout this guide).

The guide is intended as a reference document when upgrading IT systems capable of generating Svefaktura 1.0 to support also electronic invoices compliant with the EN. To get the full understanding of the mapping that follows, users are strongly recommend buying a copy of EN 16931-1:2017.

It should be noted that this guide does not presume any particular syntax binding for the data model in the EN. For users planning to move forward with implementation, SFTI recommends PEPPOL BIS Billing 3 with UBL syntax.

Target groups

The guide is targeted for the following categories of readers:

- Developers of e-invoicing systems (generating as well as receiving e-invoices)
- Developers of software for conversion between e-invoicing formats.

Summary of the provisions for mapping

There is good correspondence between Svefaktura 1.0 and the data model in EN.

A few situations, however, deserve attention as some requirements of the EN is stricter than those of Svefaktura. If a Svefaktura does not contain the sufficient information, the developer would have to depend on additional or more precise information available only from the seller's system. Requirements for more precise information may, in turn, effect working practices for staff registering invoice data at the sellers.

Specifically, pay attention to any mapping challenges in the following areas:

The mapping of addresses (for seller, for buyer, for delivery)

For addresses, Svefaktura 1.0 offers either a block of 7 lines of text or a semi-structured set of 7 address element, with the latter option being actively promoted. Post code, city and country code have direct correspondence between Svefaktura and the EN, but the latter provides for only 3 address lines. While this guide offers some general advice for the mapping of addresses, knowledge about seller's registry of partner addresses may be needed to determine the best way of organising mapping of address details.

The use of tax categories

Svefaktura supports only two tax categories, S (standard) and E (exemption of all kinds). In the case of exemption, a justifying reason is to be provided in a text element. In comparison, the EN provides several specialised coded options in case of exemption.

To secure best conditions for mapping, the developer needs to determine which types of exemption are of relevance to the seller's business, and from there on relate coded exemption alternatives and specific exemption phrases fitting the alternatives in the EN.

Cardinality of TaxCategory on invoice line

In Svefaktura, TaxCategory may be omitted on invoice line. In the EN, VAT category code is required and, additionally, also the VAT rate whenever applicable. If omitted on invoice line in Svefaktura, TaxCategory can be derived only in the case that one single tax category and one VAT rate applies to the whole Svefaktura instance.

To secure best conditions for mapping it is proposed that the invoice issuer includes TaxCategory on invoice line in Svefaktura.

Cardinality of InvoicedQuantity (on invoice line)

Invoiced quantity may be omitted in Svefaktura while it is mandatory in the EN. As element BasePrice/PriceAmount, too, is optional in Svefaktura there is no way to determine the invoiced quantity through a formula in case PriceAmount is omitted as well.

To secure best conditions for mapping it is proposed that the invoice issuer includes InvoicedQuantity on invoice line in Svefaktura.

Units of measure (on invoice line)

Whenever InvoicedQuantity is stated in Svefaktura, the corresponding unit of measure (in attribute quantityUnitCode) may be expressed as free text or, even, omitted. The EN, on the other hand, specifies use of coded values for units according to UNECE recommendation 20 and recommendation 21. To secure good conditions for mapping it is proposed that the invoice issuer includes units of measure on invoice line in Svefaktura, coded according to recommendations 20 and 21.

Note – SFTI will shortlist and publish a guide (as a separate document) with commonly used code values from UN/ECE recommendations 20 and 21 for use in e-commerce.

Individual missing elements of information

The mapping table below has, for each element, an indication of mapping precision: "match", "near match" or "missing". Assessment of the precise seller system conventions is needed whenever the mapping target is missing or not fully matching.

Crd	Tree and Business term	Svefaktura 1.0 Usage	Mapping to EN 16931-1 (and PEPPOL BIS Billing 3.0)	
	Invoice		**EN ID:**	**BT-24**
			EN Term:	Specification identifier
			EN Desc:	An identification of the specification containing the total set of rules regarding semantic content, cardinalities and business rules to which the data contained in the instance document conforms.
			Precision:	Missing
			Remark:	Use the identification defined for the intended target CUIS
1..1	ID	Invoice number	**EN ID:**	**BT-1**
		VAT req. no. 2 - a sequential number based on one or more series that uniquely identifies the invoice. In Sweden, accounting practice tend to require the number to be unique for the supplier during one financial year, that is in order to secure uniqueness for the whole storage period supplier + invoice number + invoice date, at least, would be needed as key. With reference to the VAT requirement the supplier is recommended to maintain unique invoice numbers for his whole period of storage	**EN Term:**	Invoice number
			EN Desc:	A unique identification of the Invoice.
			Precision:	Match
1..1	cbc:IssueDate	Invoice date	**EN ID:**	**BT-2**
		VAT requirement no. 1 - date of issue	**EN Term:**	Invoice issue date
			EN Desc:	The date when the Invoice was issued.
			Precision:	Match
1..1	InvoiceTypeCode	Invoice type	**EN ID:**	**BT-3**

		The interpretation of the transaction as "invoice" or "credit note" is coded as follows (ref UN/Edifact 1001) - note this is not a VAT requirement, however the element is significant also in this respect:
		  380 – invoice
		  381 – credit note
			EN Term:	Invoice type code

			EN Desc:	A code specifying the functional type of the Invoice.
			Precision:	Match
			Remark:	CreditNotes can be expressed either with the UBL-CreditNote message schema or as an Invoice with negative amounts. It is recommended that Svefaktura credit note is mapped onto the EN "negative invoice", for more information see Appendix 4.
0..1	cbc:Note	Invoice free text	**EN ID:**	**BT-22**
		Textual information regarding the whole invoice. If specific elements exist, they should be instead of the text. For credit note, specify the reason for crediting if it does not follow from information in other elements.	**EN Term:**	Invoice note
			EN Desc:	A textual note that gives unstructured information that is relevant to the Invoice as a whole.
			Precision:	Match
			Remark:	It should be noted that the EN has more dedicated elements available. If mapping is done from in-house format, then dedicated elements could be better matches than the note-element.
0..1	sfti:TaxPointDate	Tax point date	**EN ID:**	**BT-7**
		VAT req. no. 7 - the date on which the supply of goods or of services was made or completed or the date on which the payment on account was made insofar as that a date can be determined and differs from the date of the issue of the invoice. The Swedish Tax Authority has stated that, in case of supply of goods, it is the actual date of delivery - to be interpreted as the day the seller delivers the goods and not when the buyer receives them. This can differ from the terms of delivery. In case of service it is sufficient to state the month if a more precise date cannot be given. For continuous deliveries of goods and services state the invoicing period instead.	**EN Term:**	Value added tax point date
			EN Desc:	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.
			Precision:	Match
0..1	InvoiceCurrencyCode	Invoicing currency	**EN ID:**	**BT-5**
		Currency code according to ISO 4217. If the	**EN Term:**	Invoice currency code

Crd	Tree and Business term	Svefaktura 1.0 Usage	Mapping to EN 16931-1 (and PEPPOL BIS Billing 3.0)	
		information is missing, invoice currency is the home currency of the country where the invoice issuer is registered.	**EN Desc:**	The currency in which all Invoice amounts are given, except for the Total VAT amount in accounting currency.
			Precision:	Near match
			Remark:	Mandatory element in the EN, optional in Svefaktura 1. If Svefaktura has no InvoiceCurrencyCode , try using LegalTotal/TaxInclusiveTotalAmount/@amountCurrencyID
0..1	TaxCurrencyCode	VAT currency VAT requirement. If the invoice is expressed in other currency than the tax subject's official accounting currency, and the accounting currency is other than Swedish krona or euro, the tax amount is to be expressed also in the accounting currency. If the tax subject has a different accounting currency than Swedish krona or euro, and the invoicing currency is other than Swedish krona, the tax amount is to be expressed also in Swedish krona. In case of conversion, also the exchange rate is required.	**EN ID:** **EN Term:** **EN Desc:** **Precision:**	**BT-6** VAT accounting currency code The currency used for VAT accounting and reporting purposes as accepted or required in the country of the Seller. Match
1..1	sfti:LineItemCountNumeric	Number of invoice lines Check total. Formula: COUNT ("Invoice line number")	**EN ID:** **Precision:** **Remark:**	**-** Missing The line count may be ignored as this information anyway is implied by the number of invoice lines present in the invoice instance.
0..n	*sfti:AdditionalDocumentReference*	Reference to contract Supplier's reference Reference to delivery note Reference to agreement/contract when framework agreement applies. Supplier's reference to invoiced object - it could be a subscription no., telephone no., petrol credit card no., etc, as applicable. In case delivery notes exist they should be stated for verification by the buyer. Delivery notes are not to be used as substitute for specification in the invoice. - If only one delivery note applies, it is specified here (on invoice level). - If several delivery notes apply, they are specified per invoice line. Use the following codes to separate between the various kinds of reference: CT = agreement/contract ACD = supplier's reference to invoiced object DQ = delivery note ATS = URN (Uniform Resource Name) of a graphic object associated to the invoice (e.g. scanned invoice image). Note - several instances may be given for ATS In an XML message this is specified as illustrated by the following example: <cac:ID identificationSchemeAgencyName="SFTI" identificationSchemeID="CT">123456</cac:ID>		

Crd	Tree and Business term	Svefaktura 1.0 Usage	Mapping to EN 16931-1 (and PEPPOL BIS Billing 3.0)
1..1	└ ID		**EN ID:** **BT-12** **EN Term:** Contract reference **EN Desc:** The identification of a contract. **Precision:** Match **Remark:** When Svefaktura identificationSchemeID="CT" and identificationSchemeAgencyName="SFTI" **EN ID:** **BT-122 and BT-123** **EN Term:** Supporting document reference **EN Desc:** An identifier of the supporting document. **Precision:** Match **Remark:** When Svefaktura identificationSchemeID="DQ" and identificationSchemeAgencyName="SFTI". Combine BT-122 with document name in BT123, e.g. "Delivery note" (if in English) or "Följesedel" (if in Swedish). **EN ID:** **BT-18** **EN Term:** Invoiced object identifier **EN Desc:** An identifier for an object on which the invoice is based, given by the Seller. **Precision:** Match **Remark:** When Svefaktura identificationSchemeID="ACD" and identificationSchemeAgencyName="SFTI". Use DocumentTypeCode="130" in the EN syntax mapping. **EN ID:** **BT-125** **EN Term:** Attached document **EN Desc:** An attached document embedded as binary object or sent together with the invoice. **Precision:** Match **Remark:** When Svefaktura with identificationSchemeID="ATS" and identificationSchemeAgencyName="SFTI". Important - Svefaktura is using a separate XML-document to wrap and encode the attached document. The binary file is not included inside the Svefaktura but is only referenced to with this element. In Svefaktura, the same element is used for both external links and to attached objects in Svefaktura. The value must be prefixed with "urn:sfti:documents:object:" when attachments are used. Important - attributes mimeCode and FileName are mandatory in the EN when attaching documents. **EN ID:** **BT-124** **EN Term:** External document location **EN Desc:** The URL (Uniform Resource Locator) that identifies where the external document is located. **Precision:** Match **Remark:** When using Svefaktura with identificationSchemeID="ATS" and value in http url format. **EN ID:** **-** **Precision:** Missing **Remark:** Note – AdditionalDocumentReference/ID is sometimes used with other code value combinations for the attributes,.As these are not published by SFTI, this guide does not provide any advice on their mapping.
1..1	─ *cac:BuyerParty*	Buyer	
0..1	└ *cac:Party*		
0..n	─ *cac:PartyIdentification*	Buyer identifier Use of code is optional, but it is instrumental to a more extensive use of electronic document exchange. When code is used, each party shall be free to chose the own identification.	
1..1	└ ID		**EN ID:** **BT-46** **EN Term:** Buyer identifier **EN Desc:** An identifier of the Buyer.

Crd			Tree and Business term	Svefaktura 1.0 Usage	Mapping to EN 16931-1 (and PEPPOL BIS Billing 3.0)	
					Precision:	Near Match
					Remark:	Svefaktura 1.0 allows for several IDs, the EN only one repetition. Svefaktura uses the attribute identificationSchemeAgencyID="9" in case the identifier is a GLN, otherwise the attribute is omitted. If GLN is used, the the scheme identifier should be 0088 in the EN. For Swedish organization numbers, use scheme identifier 0007. For other schemes/identifier types, verify if they are allowed according to the ISO6523 codelist.
1..1			*cac:PartyName*	Buyer name VAT requirement no. 5		
1..n			cbc:Name		**EN ID:**	**BT-44**
					EN Term:	Buyer name
					EN Desc:	The full name of the Buyer.
					Precision:	Match
					Remark:	When no PartyTaxScheme/RegistrationName which differs from Name exists, then this element should be mapped to Buyer Name in the EN. If more than one repetition of Name is used, concatenate into one value.
					EN ID:	**BT-45**
					EN Term:	Buyer trading name
					EN Desc:	A name by which the Buyer is known, other than Buyer name (also known as Business name).
					Precision:	Match
					Remark:	When PartyTaxScheme/RegistrationName exists and differs from Name, then the element Name should be mapped to Buyer Trading Name. If more than one repetition of Name is used, concatenate into one value.
1..1			*cac:Address*	Buyer address VAT requirement no. 5	**EN ID:**	**-**
					Precision:	-
					Remark:	Note that Svefaktura has options for both semi-structured address and textual address block. For further information on their handling, see appendix 3.
0..1			ID	Address identifier Such as GS1 GLN	**EN ID:**	**-**
					Precision:	Missing
					Remark:	To be placed in BT-22, together with text clarifying the subject matter.
0..1			cbc:Postbox	Post box	**EN ID:**	**BT-51**
					EN Term:	Buyer address line 2
					EN Desc:	An additional address line in an address that can be used to give further details supplementing the main line.
					Precision:	Match
0..1			cbc:StreetName	Street address	**EN ID:**	**BT-50**
					EN Term:	Buyer address line 1
					EN Desc:	The main address line in an address.
					Precision:	Match
0..1			cbc:Department	Department	**EN ID:**	**BT-163**
					EN Term:	Buyer address line 3
					EN Desc:	An additional address line in an address that can be used to give further details supplementing the main line.
					Precision:	Match
0..1			cbc:CityName	City/town	**EN ID:**	**BT-52**
					EN Term:	Buyer city
					EN Desc:	The common name of the city, town or village, where the Buyer's address is located.
					Precision:	Match
0..1			cbc:PostalZone	Postal number	**EN ID:**	**BT-53**
					EN Term:	Buyer post code
					EN Desc:	The identifier for an addressable group of properties according to the relevant postal service.
					Precision:	Match
0..1			*cac:AddressLine*	Generic address line	**EN ID:**	**-**

Crd			Tree and Business term	Svefaktura 1.0 Usage	Mapping to EN 16931-1 (and PEPPOL BIS Billing 3.0)	
					Precision:	-
					Remark:	For mapping of any textual address lines in Svefaktura, see Appendix 3.
1..7			cbc:Line		**EN ID:**	**-**
					Precision:	Missing
0..1			*cac:Country*	Country code		
0..1			IdentificationCode		**EN ID:**	**BT-55**
					EN Term:	Buyer country code
					EN Desc:	A code that identifies the country.
					Precision:	Near match
					Remark:	Mandatory in the EN, optional in Svefaktura. Must be derived from other elements or the given context.
0..n			*cac:PartyTaxScheme*			
0..1			cbc:RegistrationName	Registrered company name Use only if it differs from the PartyName/Name	**EN ID:**	**BT-44**
					EN Term:	Buyer name
					EN Desc:	The full name of the Buyer.
					Precision:	Match
					Remark:	The EN requires the Buyer Name to be the Registration name.
1..1			CompanyID	Party's VAT identification number (when TaxScheme/ID=VAT) or organisation number (when TaxScheme/ID=SWT) When TaxSchemeID = VAT, state VAT identification number. VAT req. no. 4 - when the customer is liable to pay tax on goods supplied or services rendered, or for internal market goods transaction.	**EN ID:**	**BT-47**
					EN Term:	Buyer legal registration identifier
					EN Desc:	An identifier issued by an official registrar that identifies the Buyer as a legal entity or person.
					Precision:	Match
					Remark:	When TaxScheme/ID="SWT". Use Scheme identifier="0007" for Swedish organization number.
					EN ID:	**BT-48**
					EN Term:	Buyer VAT identifier
					EN Desc:	The Buyer's VAT identifier (also known as Buyer VAT identification number).
					Precision:	Match
					Remark:	When TaxScheme/ID="VAT".
1..1			*cac:TaxScheme*			
1..1			ID	Category of tax VAT = Value-added tax SWT = Income tax		
0..1			*cac:Contact*	Buyer		
0..1			cbc:Name		**EN ID:**	**BT-56**
					EN Term:	Buyer contact point
					EN Desc:	A contact point for a legal entity or person.
					Precision:	Match
0..1			cbc:Telephone		**EN ID:**	**BT-57**
					EN Term:	Buyer contact telephone number
					EN Desc:	A phone number for the contact point.
					Precision:	Match
0..1			cbc:Telefax		**EN ID:**	**-**
					Precision:	Missing
					Remark:	To be placed in BT-22, together with text clarifying the subject matter.
0..1			cbc:ElectronicMail		**EN ID:**	**BT-58**
					EN Term:	Buyer contact email address
					EN Desc:	An e-mail address for the contact point.
					Precision:	Match
1..1			*cac:SellerParty*	Seller		
0..1			*cac:Party*	Seller party information		
0..n			*cac:PartyIdentification*			
1..1			ID		**EN ID:**	**BT-29**
					EN Term:	Seller identifier

Crd		Tree and Business term	Svefaktura 1.0 Usage	Mapping to EN 16931-1 (and PEPPOL BIS Billing 3.0)	
				EN Desc:	An identification of the Seller.
				Precision:	Match
				Remark:	If GLN is used, then the scheme identifier should be 0088 in the EN. Svefaktura uses the attribute identificationSchemeAgencyID="9" in case the identifier is a GLN, in other cases the attribute is omitted. For Swedish organization numbers, use scheme identifier 0007. For other schemes/ identifier types, verify if they are allowed according to the ISO6523 codelist.
1..1		*cac:PartyName*			
1..n		cbc:Name		**EN ID:**	**BT-27**
				EN Term:	Seller name
				EN Desc:	The full formal name by which the Seller is registered in the national registry of legal entities or as a Taxable person or otherwise trades as a person or persons.
				Precision:	Match
				Remark:	When no PartyTaxScheme/RegistrationName which differs from Name exists, then this element should be mapped to Seller name in the EN. If more than one repetition of Name is used in Svefaktura, concatenate into one value.
				EN ID:	**BT-28**
				EN Term:	Seller trading name
				EN Desc:	A name by which the Seller is known, other than Seller name (also known as Business name).
				Precision:	Match
				Remark:	When PartyTaxScheme/RegistrationName exists and differs from Name, then the element Name should be mapped to Seller Trading Name. If more than one repetition of Name is used, concatenate into one value.
1..1		*cac:Address*		**EN ID:**	**-**
				Precision:	-
				Remark:	Note that Svefaktura has options for both semi-structured address and textual address block. For further information on their handling, see appendix 3.
0..1		ID	Address identifier Such as GS1 GLN	**EN ID:**	**-**
				Precision:	Missing
				Remark:	Normally not used in Svefaktura. When used, to be placed in BT-22, together with text clarifying the subject matter.
0..1		cbc:Postbox	Post box	**EN ID:**	**BT-36**
				EN Term:	Seller address line 2
				EN Desc:	An additional address line in an address that can be used to give further details supplementing the main line.
				Precision:	Match
0..1		cbc:StreetName	Street address	**EN ID:**	**BT-35**
				EN Term:	Seller address line 1
				EN Desc:	The main address line in an address.
				Precision:	Match
0..1		cbc:Department	Department	**EN ID:**	**BT-162**
				EN Term:	Seller address line 3
				EN Desc:	An additional address line in an address that can be used to give further details supplementing the main line.
				Precision:	Match
0..1		cbc:CityName	City/town	**EN ID:**	**BT-37**
				EN Term:	Seller city
				EN Desc:	The common name of the city, town or village, where the Seller address is located.
				Precision:	Match
0..1		cbc:PostalZone	Postal number	**EN ID:**	**BT-38**
				EN Term:	Seller post code
				EN Desc:	The identifier for an addressable group of properties according to the relevant postal service.
				Precision:	Match

Crd		Tree and Business term	Svefaktura 1.0 Usage	Mapping to EN 16931-1 (and PEPPOL BIS Billing 3.0)	
0..1		*cac:AddressLine*	Generic address line	**EN ID:**	**-**
				Precision:	-
				Remark:	For mapping of any textual address lines in Svefaktura, see Appendix 3.
1..7		cbc:Line		**EN ID:**	**-**
				Precision:	Missing
0..1		*cac:Country*	Country code		
0..1		IdentificationCode		**EN ID:**	**BT-40**
				EN Term:	Seller country code
				EN Desc:	A code that identifies the country.
				Precision:	Near match
				Remark:	Mandatory in the EN, optional in Svefaktura. Must be derived from other elements or the given context.
0..n		*cac:PartyTaxScheme*			
0..1		cbc:RegistrationName	Registrered company name. Use only if it differs from the PartyName/Name	**EN ID:**	**BT-27**
				EN Term:	Seller name
				EN Desc:	The full formal name by which the Seller is registered in the national registry of legal entities or as a Taxable person or otherwise trades as a person or persons.
				Precision:	Match
				Remark:	The EN requires the Seller Name to be the Registration name. Use this mapping if RegistrationName in Svefaktura is different from PartyName/Name.
1..1		CompanyID	Party's VAT identification number (When TaxScheme/ID=VAT), or Party's organisation number (When TaxScheme/ID=SWT) When TaxSchemeID = VAT, state VAT identification number. VAT req. no. 3 - when the seller is a taxable person (under the VAT directive) When TaxSchemeID = SWT (for seller), state organisation number Required according to Swedish law on public legal persons, or if VAT identification number does not exist. This number is used as part of the seller authenticity checks.	**EN ID:**	**BT-30**
				EN Term:	Seller legal registration identifier
				EN Desc:	An identifier issued by an official registrar that identifies the Seller as a legal entity or person.
				Precision:	Match
				Remark:	When TaxScheme/ID="SWT". Use Scheme identifier="0007" for Swedish organization number. Scheme identifier is optional and can be omitted in other cases.
				EN ID:	**BT-31**
				EN Term:	Seller VAT identifier
				EN Desc:	The Seller's VAT identifier (also known as Seller VAT identification number).
				Precision:	Match
				Remark:	When TaxScheme/ID="VAT".
0..1		cbc:ExemptionReason	Seller's tax paying status When TaxSchemeID = SWT (for seller): Applies to invoicing of services in Sweden. By stating "F-skattebevis finns" the seller declares that he is responsible for any income tax on the transaction - in case this information is omitted (and it has not been submitted in some other way) the buyer is responsible to secure and administrate the income tax.	**EN ID:**	**BT-32**
				EN Term:	Seller tax registration identifier
				EN Desc:	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.
				Precision:	Match
				Remark:	When TaxScheme/ID="SWT". In Svefaktura applicability of Swedish "F-skatt" is linked to the organisation number and visualised in invoices through a standard phrase, "Godkänd för F-skatt" (or, in older implementations, "F-skattebevis finns") in ExemptionReason. In EN, place the text string "Godkänd för F-skatt" in BT-32.
0..1		*cac:RegistrationAddress*	Country code for registration of organisation number When TaxSchemeID = SWT (for seller): Used for information about the place and country, as applicable, where the organisation is legally registered. Country code shall be present for cross-border transactions. Whenever the country code is stated, it is to be used as part		

Crd		Tree and Business term	Svefaktura 1.0 Usage	Mapping to EN 16931-1 (and PEPPOL BIS Billing 3.0)
			of the seller authenticity checks.	
0..1		cbc:CityName	City/town	**EN ID:** **BT-33** **EN Term:** Seller additional legal information **EN Desc:** Additional legal information relevant for the Seller. **Precision:** Near match **Remark:** Concatenate text "Säte " (or "Registered office ") and element CityName.
0..1		*cac:Country*	Country code	
0..1		IdentificationCode		**EN ID:** **BT-33** **EN Term:** Seller additional legal information **EN Desc:** Additional legal information relevant for the Seller. **Precision:** Near match **Remark:** If CityName exists: Concatenate BT-33 as described above and element Country/IdentificationCode. If CityName does not exist: Concatenate text "Säte " (or "Registered office") and element Country/IdentificationCode
1..1		*cac:TaxScheme*		
1..1		ID	Category of tax SWT = Income tax payment VAT = Value-added tax	
0..1		*cac:Contact*		
0..1		cbc:Name		**EN ID:** **BT-41** **EN Term:** Seller contact point **EN Desc:** A contact point for a legal entity or person. **Precision:** Match
0..1		cbc:Telephone		**EN ID:** **BT-42** **EN Term:** Seller contact telephone number **EN Desc:** A phone number for the contact point. **Precision:** Match
0..1		cbc:Telefax		**EN ID:** **-** **Precision:** Missing **Remark:** To be placed in BT-22, together with text clarifying the subject matter.
0..1		cbc:ElectronicMail		**EN ID:** **BT-43** **EN Term:** Seller contact email address **EN Desc:** An e-mail address for the contact point. **Precision:** Match
0..1		*cac:AccountsContact*	Supplier's contact information	
0..1		cbc:Name		**EN ID:** **BT-41** **EN Term:** Seller contact point **EN Desc:** A contact point for a legal entity or person. **Precision:** Match **Remark:** If SellerParty/Party/Contact does not exist: to be mapped into BT-41. If SellerParty/Party/Contact does exist: concatenate SellerParty/Party/Contact and SellerParty/AccountingContact, separated with comma, into BT-41
0..1		cbc:Telephone		**EN ID:** **BT-42** **EN Term:** Seller contact telephone number **EN Desc:** A phone number for the contact point. **Precision:** Match **Remark:** If SellerParty/Party/Contact/Telephone does not exist: to be mapped into BT-42. If SellerParty/Party/Contact/Telephone does exist: concatenate SellerParty/Party/Contact/Telephone and SellerParty/AccountingContact/Telephone, separated with comma, into BT-42
0..1		cbc:Telefax		
0..1		cbc:ElectronicMail		**EN ID:** **BT-43** **EN Term:** Seller contact email address

Crd	Tree and Business term	Svefaktura 1.0 Usage	Mapping to EN 16931-1 (and PEPPOL BIS Billing 3.0)	
			EN Desc:	An e-mail address for the contact point.
			Precision:	Match
			Remark:	If SellerParty/Party/Contact/ElectronicMail does not exist: to be mapped into BT-43.
				If SellerParty/Party/Contact/Telephone does exist: concatenate SellerParty/Party/Contact/Telephone and SellerParty/AccountingContact/ElectronicMail, separated with comma, into BT-43
0..1	*cac:Delivery*	Delivery information		
0..1	cbc:ActualDeliveryDateTime	Actual delivery date VAT req. no. 8 - to be used if other than the invoice date/invoicing period on invoice level.	**EN ID:**	**BT-72**
			EN Term:	Actual delivery date
			EN Desc:	the date on which the supply of goods or services was made or completed.
			Precision:	Match
			Remark:	Map the date component of ActualDeliveryDateTime into BT-72. If the time component of ActualDeliveryDateTime is not "00:00:00" then additionally place the complete ActualDeliveryDateTime, edited as needed, in BT-22 together with text clarifying the subject matter.
0..1	*cac:DeliveryAddress*	Delivery address To be used only if delivery is made to other address than the address of the Buyer. This element is not intended for use on invoice line level.	**EN ID:**	**-**
			Precision:	-
			Remark:	Note that Svefaktura has options for both semi-structured address and textual address block. For further information on their handling, see appendix 3.
0..1	ID	Address identifier Such as GS1 GLN	**EN ID:**	**BT-71**
			EN Term:	Deliver to location identifier
			EN Desc:	An identifier for the location at which the goods and services are delivered.
			Precision:	Match
			Remark:	If GLN is used set scheme identifier to 0088 in EN.
0..1	cbc:Postbox	Post box	**EN ID:**	**BT-76**
			EN Term:	Deliver to address line 2
			EN Desc:	An additional address line in an address that can be used to give further details supplementing the main line.
			Precision:	Match
0..1	cbc:StreetName	Street address	**EN ID:**	**BT-75**
			EN Term:	Deliver to address line 1
			EN Desc:	The main address line in an address.
			Precision:	Match
0..1	cbc:Department	Department	**EN ID:**	**BT-165**
			EN Term:	Deliver to address line 3
			EN Desc:	An additional address line in an address that can be used to give further details supplementing the main line.
			Precision:	Match
0..1	cbc:CityName	City/town	**EN ID:**	**BT-77**
			EN Term:	Deliver to city
			EN Desc:	The common name of the city, town or village, where the deliver to address is located.
			Precision:	Match
0..1	cbc:PostalZone	Postal number	**EN ID:**	**BT-78**
			EN Term:	Deliver to post code
			EN Desc:	The identifier for an addressable group of properties according to the relevant postal service.
			Precision:	Match
0..1	*cac:AddressLine*	Generic address line	**EN ID:**	**-**
			Precision:	-
			Remark:	For mapping of any textual address lines in Svefaktura, see Appendix 3.
1..7	cbc:Line		**EN ID:**	**-**
			Precision:	Missing
0..1	*cac:Country*	Country code		
0..1	IdentificationCode		**EN ID:**	**BT-80**

Crd		Tree and Business term	Svefaktura 1.0 Usage	Mapping to EN 16931-1 (and PEPPOL BIS Billing 3.0)	
				EN Term:	Deliver to country code
				EN Desc:	A code that identifies the country.
				Precision:	Near match
				Remark:	Mandatory in the EN, optional in Svefaktura. See if it be derived from other Address elements in DeliveryAddress, if not present in Svefaktura.
0..3		*cac:PaymentMeans*	Payment means		
1..1		PaymentMeansTypeCode	Payment means type code. Use constant value 1 (= not defined).	**EN ID:**	**BG-16**
				EN Term:	PAYMENT INSTRUCTIONS
				EN Desc:	A group of business terms providing information about the payment.
				Precision:	Near Match
				Remark:	0..3 occurrences of PaymentMeans in Svefaktura should be mapped to 0..1 BG-16 in the EN.
					Each PayeeFinancialAccount/ID and FinancialInstitution/ID are mapped to BG-17, and PaymentMeansTypeCode is set to "30" or "58". For more information, see appendix 2. In case of Swedish autogiro (no PaymentMeans exists in Svefaktura) generate BG-19 (see appendix 2).
					Note the specific issue with mapping DuePaymentDate to BT-9 (see below). Note the specific issue with mapping PaymentInstructionID to BT-83 (see below). Note the specific issue with mapping PayeePartyName/Name to BT-59 (see below).
0..1		cbc:DuePaymentDate	Due date For invoice: Shall be stated in the transaction. In case of deviation from an agreement made in advance, the buyer has the right to let the rule of the agreement supersede. For credit note: not used	**EN ID:**	**BT-9**
				EN Term:	Payment due date
				EN Desc:	The date when the payment is due.
				Precision:	Near Match
				Remark:	Svefaktura has due date connected to PaymentMeans with up to three repetitions. Technically the due date may differ depending on the PaymentMeans. In the EN, only one PaymentMeans (i.e. Payment instruction) is allowed and Payment due date is stated only once. No case with differing dates in the various repetitions of PaymentMeans within a Svefaktura has been reported to SFTI.
0..1		*cac:PayeeFinancialAccount*	Account information		
0..1		ID	Payee's account number Number for Swedish PlusGiro or Bankgiro, or bank account number. The format of the number may be IBAN, BBAN or Domestic account. At least one such number is required in the invoice. It is to be the number of the seller/ supplier is made to him or, otherwise, the number of the payee. The number is always to be used for seller authenticity checks. In case of framework agreement, or if the account numbers have been notified to the buyer in advance, any deviating accounts in an invoice is to be verified before payment. Change of account numbers cannot be reported through Svefaktura. The account numbers are to be given unedited, i.e. without separating characters like the space character and hyphen.	**EN ID:**	**BT-84**
				EN Term:	Payment account identifier
				EN Desc:	A unique identifier of the financial payment account, at a payment service provider, to which payment should be made.
				Precision:	Match
				Remark:	Svefaktura may show attribute identificationSchemeName to indicate the type of account, notably it is used for IBAN accounts. The attribute is not mapped as the EN does not have attributes for accounts (the type of account instead may be derived from the account number itself, as necessary in combination with assessment of the FinancialInstitution/ID).
0..1		*cac:FinancialInstitutionBranch*	Financial institution/BIC Use bank identifier code (BIC). Examples: BIC for Swedish Bank giro = BGABSESS BIC for Swedish PlusGiro = PGSISESS	**Remark:**	IMPORTANT – When mapping BT-86 to PEPPOL BIS Billing 3 it is to be placed in FinancialInstitutionBranch/ID
0..1		*cac:FinancialInstitution*	Financial institution	**EN ID:**	-

Crd	Tree and Business term	Svefaktura 1.0 Usage	Mapping to EN 16931-1 (and PEPPOL BIS Billing 3.0)
		BIC for bank, Bank giro or Plusgiro	**Precision:** - **Remark:** In the EN, BIC is not to be used for Bankgiro and Plusgiro respectively, instead use national clearing codes as given below.
0..1	└── ID	BIC Examples: BIC for Swedish Bank giro = BGABSESS BIC for Swedish PlusGiro = PGSISESS	**EN ID:** **BT-86** **EN Term:** Payment service provider identifier **EN Desc:** An identifier for the payment service provider where a payment account is located. **Precision:** Near match – To be placed in FinancialInstitutionBranch/ID **Remark:** In line with the EN rule a BIC is used for bank accounts (in national format and IBAN format). For Bankgiro use national clearing code SE:BANKGIRO and for Plusgiro use SE:PLUSGIRO.
0..1	└── PaymentInstructionID	Payee's payment reference Payment reference for automatic matching (c.f. OCR reference)	**EN ID:** **BT-83** **EN Term:** Remittance information **EN Desc:** A textual value used to establish a link between the payment and the Invoice, issued by the Seller. **Precision:** Near match **Remark:** Svefaktura has payee's payment reference connected to PaymentMeans, with up to three repetitions, so technically the reference may differ depending on the PaymentMeans. Rare cases have been observed where the seller has designated separate references for bankgiro and plusgiro respectively. Where the reference in the EN, only 0..1 Remittance information is possible.
0..1	└── *PayeePartyName*	Name of payee To be used only in case payee differs from the seller/supplier. The buyer should be notified of a payee and his accounts in advance.	**EN ID:** **-** **Precision:** - **Remark:** In the EN, only one Payee is possible. Svefaktura has PayeePartyName connected to PaymentMeans with up to three repetitions. Technically the name might differ between instances of PaymentMeans but this situation should not happen; and no cases such cases have been reported to SFTI.
1..n	└── cbc:Name		**EN ID:** **BT-59** **EN Term:** Payee name **EN Desc:** The name of the Payee. **Precision:** Match
0..1	*cac:PaymentTerms*	Payment terms	
0..1	── cbc:Note	Payment terms If an advance agreement exists, any corresponding rules in it take precedence. For credit note: not used	**EN ID:** **BT-20** **EN Term:** Payment terms **EN Desc:** A textual description of the payment terms that apply to the amount due for payment (Including description of possible penalties). **Precision:** Match
0..1	── cbc:PenaltySurchargePercent	Penalty interest rate To be stated if the seller will request interest compensation in case of delayed payment, expressed as a fixed percentage. If an advance agreement exists, its rules take precedence. Any penalty fees are to be invoiced separately.	**EN ID:** **-** **Precision:** Missing **Remark:** When this element exists in Svefaktura it is to be moved into (amend) BT-20 together with a lead text ("dröjsmålsränta"/"penalty interest rate", or similar).
0..n	*AllowanceCharge*	Allowances and charges	**EN ID:** **BG-20** **EN Term:** DOCUMENT LEVEL ALLOWANCES **EN Desc:** A group of business terms providing information about allowances applicable to the Invoice as a whole. **Precision:** Match **Remark:** The EN does not have separate Business term for ChargeIndicator, instead allowances and charges are two different groups of terms. (However, a ChargeIndicator is used in the syntax binding to UBL.) **EN ID:** **BG-21** **EN Term:** DOCUMENT LEVEL CHARGES **EN Desc:** A group of business terms providing information about charges and taxes other than VAT, applicable to the Invoice as a whole.

Crd		Tree and Business term	Svefaktura 1.0 Usage	Mapping to EN 16931-1 (and PEPPOL BIS Billing 3.0)	
				Precision:	Match
				Remark:	The EN does not have separate Business term for ChargeIndicator, instead allowances and charges are two different groups of terms. (However, a ChargeIndicator is used in the syntax binding to UBL.)
1..1		cbc:ChargeIndicator	Allowance or charge indicator		
0..1		ReasonCode	Allowance or charge reason (code or name) Five kinds of allowance/charge shall be managed in the basic version of Svefaktura (c. f. UN/Edifact 7161): - Agreed discount - Expediting fee - Invoicing fee - Freight charge - Small order processing service charge In order to indicate which kind applies, set ReasonCode to ZZZ (mutually defined) and stat the text in the Name attribute. Example: \<cac:ReasonCode name="Agreed discount">ZZZ\</cac:ReasonCode>. To be used for AllowanceCharge on invoice level only, i.e. not on line level.	**EN ID:**	**BT-98**
				EN Term:	Document level allowance reason code
				EN Desc:	The reason for the document level allowance, expressed as a code.
				Precision:	Near match
				Remark:	The EN is using codelist 5189, instead of 7161, for allowance reason codes. In the unlikely event there is a match of code values, map element ReasonCode to Document level allowance reason code. When ReasonCode=ZZZ, the @name attribute is mapped to BT-97 and value ZZZ is ignored. In the remaining cases, map the corresponding code value name onto BT-97, as necessary concatenated with attribute @name.
				EN ID:	**BT-97**
				EN Term:	Document level allowance reason
				EN Desc:	The reason for the document level allowance, expressed as text.
				Precision:	Match
				Remark:	When ChargeIndicator="false". If @name exist, map the attribute to Document level allowance reason
				EN ID:	**BT-104**
				EN Term:	Document level charge reason
				EN Desc:	The reason for the document level charge, expressed as text.
				Precision:	Match
				Remark:	When ChargeIndicator="true". If @name exist, map the attribute to Document level charge reason".
				EN ID:	**BT-105**
				EN Term:	Document level charge reason code
				EN Desc:	The reason for the document level charge, expressed as a code.
				Precision:	Match
				Remark:	When ChargeIndicator="true".
0..1		cbc:MultiplierFactorNumeric	Allowance or charge percentage To be stated as a percentage. The element is used for AllowanceCharge on invoice level only, i.e. not on line level	**EN ID:**	**BT-101**
				EN Term:	Document level charge percentage
				EN Desc:	The percentage that may be used, in conjunction with the document level charge base amount, to calculate the document level charge amount.
				Precision:	Match
				Remark:	Percentage in the EN. Although the element is defined as a 'factor' in Svefaktura, the usage rule is to treat is it as percentage.
				EN ID:	**BT-94**
				EN Term:	Document level allowance percentage
				EN Desc:	The percentage that may be used, in conjunction with the document level allowance base amount, to calculate the document level allowance amount.
				Precision:	Match
				Remark:	Percentage in the EN. Although the element is defined as a 'factor' in Svefaktura, the usage rule is to treat is it as percentage.
1..1		cbc:Amount	Allowance or charge amount	**EN ID:**	**BT-92**
				EN Term:	Document level allowance amount
				EN Desc:	The amount of an allowance, without VAT.
				Precision:	Match
				EN ID:	**BT-99**
				EN Term:	Document level charge amount
				EN Desc:	The amount of a charge, without VAT.
				Precision:	Match
1..n			Tax category for the allowance/charge		

Crd		Tree and Business term	Svefaktura 1.0 Usage	Mapping to EN 16931-1 (and PEPPOL BIS Billing 3.0)	
		cac:TaxCategory	The element is used for AllowanceCharge on invoice level only, i.e. not on line level		
1..1		ID	Tax category, identifier VAT requirement. Alternatives E = Exemption S = Standard Note. Subdivisions of tax category S ("standard") is made by means of the tax rate.	**EN ID:** **EN Term:** **EN Desc:** **Precision:** **Remark:**	**BT-95** Document level allowance VAT category code A coded identification of what VAT category applies to the document level allowance. Near match When TaxCategory/ID=E is used in Svefaktura, it should be verified if the EN has a more specific code for the situation. For more information, see Attachment 1. Addtional remark - In a correct Svefaktura AllowanceCharge/TaxCategory should have cardinality 1..1
				EN ID: **EN Term:** **EN Desc:** **Precision:** **Remark:**	**BT-102** Document level charge VAT category code A coded identification of what VAT category applies to the document level charge. Near match When TaxCategory/ID=E is used in Svefaktura, it should be verified if the EN has a more specific code for the situation. For more information, see Attachment 1. Addtional remark - In a correct Svefaktura AllowanceCharge/TaxCategory should have cardinality 1..1
0..1		cbc:Percent	Tax rate VAT req. no. 9 - Tax rate. The rate is expressed as percentage. For exemption, tax rate is set to 0 (zero).	**EN ID:** **EN Term:** **EN Desc:** **Precision:** **EN ID:** **EN Term:** **EN Desc:** **Precision:**	**BT-96** Document level allowance VAT rate The VAT rate, represented as percentage that applies to the document level allowance. Match **BT-103** Document level charge VAT rate The VAT rate, represented as percentage that applies to the document level charge. Match
0..1		cbc:ExemptionReason	Tax reason VAT req. no. 9 and 11 - where an exemption is involved or where the customer is liable to pay the tax, reference to the appropriate provision of this directive, to the corresponding national provision, or to any indication that the supply is exempt or subject to the reverse charge procedure. Used also in case margin scheme applies.	**EN ID:** **Precision:** **Remark:**	- Missing If ExemptionReason is encountered in AllowanceCharge/TaxCategory of Svefaktura, try to map it onto BT-120 (in group TaxTotal/TaxSubtotal/TaxCategory having the relevant ID and Percent). That instance of TaxSubTotal may then combine tax details (of the same kind) from both document and line levels.
1..1		*cac:TaxScheme*			
1..1		ID	Category of tax Alltid VAT		
0..1		AllowanceChargeBaseAmount		**EN ID:** **EN Term:** **EN Desc:** **Precision:** **EN ID:** **EN Term:** **EN Desc:** **Precision:**	**BT-93** Document level allowance base amount The base amount that may be used, in conjunction with the document level allowance percentage, to calculate the document level allowance amount. Match **BT-100** Document level charge base amount The base amount that may be used, in conjunction with the document level charge percentage, to calculate the document level charge amount. Match
0..1		*cac:ExchangeRate*	Exchange rate VAT requirement. If the tax amount has to be converted to and shown in a currency different	**EN ID:** **Precision:** **Remark:**	- Missing This information is no longer a tax requirement but it is accommodated for, as an option, in

Crd		Tree and Business term	Svefaktura 1.0 Usage	Mapping to EN 16931-1 (and PEPPOL BIS Billing 3.0)
			from the invoicing currency.	Svefaktura 1.0 as the initial specification is still operational. In the rare case ExchangeRate should be encountered in an instance of Svefaktura 1.0, and in order not to lose any information, it is suggested that the exchange rate details are presented as a string of text in BT-22.
1..1		SourceCurrencyCode	If the tax amount has to be converted to and shown in a currency different from the invoicing currency: state currency code for invoicing currency.	
0..1		cbc:SourceCurrencyBaseRate		
1..1		TargetCurrencyCode	If the tax amount has to be converted to and shown in a currency different from the invoicing currency: state currency code for tax currency.	
0..1		cbc:TargetUnitBaseRate		
0..1		cbc:CalculationRate	VAT requirement. If the tax amount has to be converted to and shown in a currency different from the invoicing currency. As rate for currency conversion uses the sales rate (on the applicable currency exchange market in the relevant member state) at the time when the tax takes effect.	
0..1		cbc:Date		
0..n		*cac:TaxTotal*	Tax totals	**EN ID:** - **Precision:** Near match **Remark:** If VAT does not apply to an instance of Svefaktura 1.0, the TaxTotal may either be omitted completely or it may have one TaxTotal/TaxSubTotal specifying all amounts as exempt of tax (i.e. ID=E and Percent=0 and with ExemptionReason). The EN requires at least one occurrence of the group VAT breakdown (BG-23); and if the invoice is outside the scope of VAT, exactly one instance of BG-23 must exist. If Svefaktura has no TaxTotal/TaxSubtoTal that group must be created. For more information see Attachment 1. While the XML schema for Svefaktura 1.0 has cardinality 0..n, a business rule restricts it to 0..1.
1..1		cbc:TotalTaxAmount	Total tax amount Control total. VAT req. no. 10: Total for VAT in invoice. Formula: ∑"Tax amount" for all "Tax totals" (to be stated even in the total is 0)	**EN ID:** BT-110 **EN Term:** Invoice total VAT amount **EN Desc:** The total VAT amount for the Invoice. **Precision:** Match
0..n		*cac:TaxSubTotal*	Sub total One sub total for each tax category	
1..1		cbc:TaxableAmount	Taxable amount VAT requirement no. 8 - taxable amount per tax rate or exemption. Formula: ∑"Line item amount" for the relevant tax rate + ∑"Charges on invoice level with the relevant tax rate" - ∑"Allowances on invoice level with the relevant tax rate"	**EN ID:** BT-116 **EN Term:** VAT category taxable amount **EN Desc:** Sum of all taxable amounts subject to a specific VAT category code and VAT category rate (if the VAT category rate is applicable). **Precision:** Match
1..1		cbc:TaxAmount	Tax amount The initial VAT requirement by the Swedish Tax Authority: Total tax amount per tax category and tax rate. Formula: "Taxable amount" x "Tax rate" / 100 for tax category = S; 0 for tax category = E	**EN ID:** BT-117 **EN Term:** VAT category tax amount **EN Desc:** The total VAT amount for a given VAT category. **Precision:** Match
1..1		*cac:TaxCategory*		
1..1		ID	Tax category, identifier	**EN ID:** BT-118

Crd	Tree and Business term	Svefaktura 1.0 Usage	Mapping to EN 16931-1 (and PEPPOL BIS Billing 3.0)	
		VAT requirement. Alternatives E = Exemption S = Standard Note. Subdivisions of tax category S ("standard") is made by means of the tax rate.	**EN Term:** **EN Desc:** **Precision:** **Remark:**	VAT category code Coded identification of a VAT category. Near Match When E is used in Svefaktura, it should be verified if the EN has a more specific code for the situation. For more information see Attachment 1.
0..1	├─ cbc:Percent	Tax rate VAT req. no. 9 - Tax rate. The rate is expressed as percentage. For exemption, tax rate is set to 0 (zero).	**EN ID:** **EN Term:** **EN Desc:** **Precision:**	**BT-119** VAT category rate The VAT rate, represented as percentage that applies for the relevant VAT category. Match
0..1	├─ cbc:ExemptionReason	Tax reason VAT req. no. 9 and 11 - where an exemption is involved or where the customer is liable to pay the tax, reference to the appropriate provision of this directive, to the corresponding national provision, or to any indication that the supply is exempt or subject to the reverse charge procedure. Used also in case margin scheme applies.	**EN ID:** **EN Term:** **EN Desc:** **Precision:**	**BT-120** VAT exemption reason text A textual statement of the reason why the amount is exempted from VAT or why no VAT is being charged Match
1..1	├─ *cac:TaxScheme*			
1..1	└─ ID	Category of tax Alltid VAT		
0..1	├─ TaxCurrencyTaxAmount	Tax amount in VAT currency VAT requirement, and also the initial requirement by the Swedish Tax Authority: If the invoice is expressed in other currency than the tax subject's official accounting currency, and the accounting currency is other than Swedish krona or euro, the tax amount is to be expressed also in the accounting currency. If the tax subject has a different accounting currency than Swedish krona or euro, and the invoicing currency is other than Swedish krona, the tax amount is to be expressed also in Swedish krona. In case of conversion, also the exchange rate is required. Formula: "Tax amount" x "Exchange rate". The amount is to be presented in the currency given by "VAT currency"	**EN ID:** **EN Term:** **EN Desc:** **Precision:** **Remark:**	**BT-111** Invoice total VAT amount in accounting currency The VAT total amount expressed in the accounting currency accepted or required in the country of the Seller. Near match The EN has a total amount for VAT in accounting currency while Svefaktura has separate amounts for each tax category. When transforming, the amounts need to be combined into BT-111.
0..1	├─ InitialInvoiceTaxAmount	Initial invoice tax amount VAT requirement - currently a requirement on credit notes by the Swedish Tax Authority: tax amount according to the initial invoice (or invoices) for the relevant tax rate. If the tax amount were converted into tax currency, it is the tax currency amounts that are reported here. This legal requirement is currently under review (Oct 2005).	**EN ID:** **Precision:** **Remark:**	**-** Missing Information on tax amount in an initial invoice is not required any more. If, however, it is provided in Svefaktura the amount should be placed in BT-22, together with clarifying lead text, in order not to lose any information.
1..1	*cac:LegalTotal*	Invoice totals		
1..1	├─ cbc:LineExtensionTotalAmount	Total of invoice line amounts Control total. Formula: ∑"Line item amount" (That is, the net amounts on invoice line)	**EN ID:** **EN Term:** **EN Desc:** **Precision:**	**BT-106** Sum of Invoice line net amount Sum of all Invoice line net amounts in the Invoice. Match
0..1	├─ cbc:TaxExclusiveTotalAmount	Total invoice amount, excl of VAT Control total.	**EN ID:** **EN Term:**	**BT-109** Invoice total amount without VAT

Crd		Tree and Business term	Svefaktura 1.0 Usage	Mapping to EN 16931-1 (and PEPPOL BIS Billing 3.0)	
			Formula: ∑"Line item amount" + ∑"Charges on the invoice as a whole" - ∑"Allowances for the invoice as a whole"	**EN Desc:** The total amount of the Invoice without VAT. **Precision:** Match **EN ID:** **BT-108** **EN Term:** Sum of charges on document level **EN Desc:** Sum of all charges on document level in the Invoice. **Precision:** Near match **Remark:** To be created whenever there are one or more charges on document level. **EN ID:** **BT-107** **EN Term:** Sum of allowances on document level **EN Desc:** Sum of all allowances on document level in the Invoice. **Precision:** Near match **Remark:** To be created whenever there are one or more allowances on document level.	
1..1		cbc:TaxInclusiveTotalAmount	Amount to pay The amount to pay inclusive of taxes. The amount may be rounded to an appropriate unit of the invoicing currency (a prerogative of the issuer of the invoice). Formula: "Total invoice amount excl of VAT + "Total VAT amount" + (any "Invoice total round-off amount")	**EN ID:** **BT-112** **EN Term:** Invoice total amount with VAT **EN Desc:** The total amount of the Invoice with VAT. **Precision:** Match **EN ID:** **BT-115** **EN Term:** Amount due for payment **EN Desc:** The outstanding amount that is requested to be paid. **Precision:** Match **Remark:** As Svefaktura has no pre-paid amount, the TaxInclusiveTotalAmount is mapped to both Amount due for payment and Invoice total amount with VAT. BT-115 additionally must include BT-114, if present.	
0..1		RoundOffAmount	Invoice total round-off amount To be used if the seller's system cannot handle exact amounts down the smallest fraction (sub-unit) of the invoicing currency. Example: if in Swedish currency "ören" is rounded to nearest "krona", -0,49<= Invoice total round-off amount <= +0,50. Only invoice amount to pay can be rounded in this way. (Note. the purpose of this amount is similar but yet different from the rounding mechanism applied in calculations.)	**EN ID:** **BT-114** **EN Term:** Rounding amount **EN Desc:** The amount to be added to the invoice total to round the amount to be paid. **Precision:** Match	
1..n		*cac:InvoiceLine*	Invoice line		
1..1		ID	Line number Sequential number	**EN ID:** **BT-126** **EN Term:** Invoice line identifier **EN Desc:** A unique identifier for the individual line within the Invoice. **Precision:** Match	
0..1		cbc:InvoicedQuantity	Invoiced quantity VAT req. no. 6 - quantity of goods supplies or extent of services rendered. It is recommended to use measure unit codes according to UN/ECE Rec.20, if not manageable omit code/code list and use text, abbreviation, etc.	**EN ID:** **BT-129** **EN Term:** Invoiced quantity **EN Desc:** The quantity of items (goods or services) that is charged in the Invoice line. **Precision:** Near match **Remark:** Invoice quantity is mandatory in EN, while it is optional in Svefaktura 1.0. As also BasePrice/Price is optional in Svefaktura mapping to EN in the general case may be VERY TRICKY! **EN ID:** **BT-130** **EN Term:** Invoiced quantity unit of measure code **EN Desc:** The unit of measure that applies to the invoiced quantity. **Precision:** Near match **Remark:** @quantityUnitCode - Svefaktura allows for any text value in the quantityUnitCode, the EN only allows for values from UN/ECE Rec 20 or 21.	

Crd	Tree and Business term	Svefaktura 1.0 Usage	Mapping to EN 16931-1 (and PEPPOL BIS Billing 3.0)
			Invoice quantity unit of measure is mandatory in EN, while both quantity and unit of measure are optional in Svefaktura 1.0. Developers of IT solutions are referred to a separate guide document, shortlisting recommended codes for unit of measure (Recommendation 20) and package types (Recommendation 21).
1..1	cbc:LineExtensionAmount	Line item amount VAT req. no. 8. Line item net amount, incl any allowance/charge but exclusive of VAT. UBL requires an amount on each line item. Formula: no automatic calculation is required for the basic version of Svefaktura. If automatic calculation/check is agreed, the formula shall follow: unit price x invoiced quantity / unit price basis minus discounts (if these are used). Line item amount is rounded as necessary to the number of decimal positions handled in the invoicing currency.	**EN ID:** **BT-131** **EN Term:** Invoice line net amount **EN Desc:** The total amount of the Invoice line. **Precision:** Match
0..1	cbc:Note	Free text - invoice line Textual information regarding the invoice line. If specific elements exist, they should be instead of the text. Example of content: - Packaging information, when relevant - Descriptive information related to of goods/ service, other than article description - URL reference to information related to this invoice line (NB! be careful not to place information on a web site if it need to be stored with the invoice for verification purposes) - Information regarding excises, duties, etc.	**EN ID:** **BT-127** **EN Term:** Invoice line note **EN Desc:** A textual note that gives unstructured information that is relevant to the Invoice line. **Precision:** Match
0..1	*cac:OrderLineReference*	Reference to orderline and order	
0..1	BuyersLineID	Reference to order line	**EN ID:** **BT-132** **EN Term:** Referenced purchase order line reference **EN Desc:** An identifier for a referenced line within a purchase order, issued by the Buyer. **Precision:** Match
0..1	*cac:OrderReference*		
0..1	BuyersID	Order number	**EN ID:** **BT-13** **EN Term:** Purchase order reference **EN Desc:** An identifier of a referenced purchase order, issued by the Buyer. **Precision:** Match **Remark:** EN has order reference on header level. Svefaktura order reference is stated on line level. However there is a supporting rule that one invoice only should refer to one order. Implementers need to verify that this rule is adhered to. If the rule is broken, place the order reference, together with a suitable clarifying text, in BT-127
0..1	*cac:DespatchLineReference*	Reference to delivery note In case delivery notes exist they should be stated for verification by the buyer. Delivery notes are not to be used as substitute for specification in the invoice. At most one delivery note can be given for each invoice line: - If only one delivery note applies for the invoice, the reference is specified on invoice level.	

Crd		Tree and Business term	Svefaktura 1.0 Usage	Mapping to EN 16931-1 (and PEPPOL BIS Billing 3.0)
			- If several delivery notes apply, the references are either listed per on invoice level or listed here with one reference per invoice line.	
1..1		LineID		**EN ID:** - **Precision:** Missing **Remark:** To be placed in BT-127, together with text clarifying the subject matter.
0..1		*cac:DocumentReference*		
1..1		ID		**EN ID:** - **Precision:** Missing **Remark:** To be placed in BT-127, together with text clarifying the subject matter.
0..1		*Delivery*	Delivery date	
0..1		cbc:ActualDeliveryDateTime		**EN ID:** - **Precision:** Missing **Remark:** To be placed in BT-127, together with text clarifying the subject matter.
0..1		*cac:AllowanceCharge*	Invoice line discount or allowance VAT req. no. 8: Any discount is to be included in the line item amount.	**EN ID:** **BG-27** **EN Term:** INVOICE LINE ALLOWANCES **EN Desc:** A group of business terms providing information about allowances applicable to the individual Invoice line. **Precision:** Match **Remark:** The EN does not have separate Business term for ChargeIndicator, instead allowances and charges are two different groups of terms. (However, a ChargeIndicator is used in the syntax binding to UBL.) **EN ID:** **BG-28** **EN Term:** INVOICE LINE CHARGES **EN Desc:** A group of business terms providing information about charges and taxes other than VAT applicable to the individual Invoice line. **Precision:** Match **Remark:** The EN does not have separate Business term for ChargeIndicator, instead allowances and charges are two different groups of terms. (However, a ChargeIndicator is used in the syntax binding to UBL.)
1..1		cbc:ChargeIndicator	Allowance or charge indicator	
0..1		cbc:Amount	Allowance or charge amount VAT req. no. 8 - When calculating VAT "Allowance or charge amount" is to be included in the taxable amount for the appropriate tax rate	**EN ID:** **BT-136** **EN Term:** Invoice line allowance amount **EN Desc:** The amount of an allowance, without VAT. **Precision:** Match **Remark:** When ChargeIndicator="false". **EN ID:** **BT-141** **EN Term:** Invoice line charge amount **EN Desc:** The amount of a charge, without VAT. **Precision:** Match **Remark:** When ChargeIndicator="true".
0..1		AllowanceChargeBaseAmount	Amount on which allowance or charge is based Amount on which allowance/charge is calculated	**EN ID:** **BT-137** **EN Term:** Invoice line allowance base amount **EN Desc:** The base amount that may be used, in conjunction with the Invoice line allowance percentage, to calculate the Invoice line allowance amount. **Precision:** Match **Remark:** When ChargeIndicator="false". **EN ID:** **BT-142** **EN Term:** Invoice line charge base amount **EN Desc:** The base amount that may be used, in conjunction with the Invoice line charge percentage, to calculate the Invoice line charge amount. **Precision:** Match

Crd			Tree and Business term	Svefaktura 1.0 Usage	Mapping to EN 16931-1 (and PEPPOL BIS Billing 3.0)	
					Remark:	When ChargeIndicator="true".
1..1			*cac:Item*	Trade item/service		
0..1			cbc:Description	Article description VAT req. No. 6 - the nature of goods supplied or services rendered (if not given as free text in Note).	**EN ID:** **EN Term:** **EN Desc:** **Precision:** **Remark:**	**BT-153** Item name A name for an item. Near match Svefaktura har optional element Description, but no element Name. The EN has mandatory Name and optional Description. Map the Svefaktura element Description onto the EN Name element.
0..1			*cac:BuyersItemIdentification*	Buyer's article number Several article numbers (according to different numbering systems) may be given. If used, the supplier's system is the first-hand option.		
1..1			ID		**EN ID:** **EN Term:** **EN Desc:** **Precision:**	**BT-156** Item Buyer's identifier An identifier, assigned by the Buyer, for the item. Match
0..1			*cac:SellersItemIdentification*	Supplier's article number Several article numbers (according to different numbering systems) may be given. If used, the supplier's system is the first-hand option.		
1..1			ID		**EN ID:** **EN Term:** **EN Desc:** **Precision:**	**BT-155** Item Seller's identifier An identifier, assigned by the Seller, for the item. Match
0..1			*cac:StandardItemIdentification*	Standardised article number Several article numbers (according to different numbering systems) may be given. If used, the supplier's system is the first-hand option. In case of a standard numbering system, also indicate which standard.		
1..1			ID		**EN ID:** **EN Term:** **EN Desc:** **Precision:** **Remark:**	**BT-157** Item standard identifier An item identifier based on a registered scheme. Match Svefaktura uses attribute identificationSchemeID="9" to indicate GS1 GTIN identifiers. Use scheme identifier 0088 in EN.
0..n			*cac:TaxCategory*	Tax category for the trade item	**EN ID:** **Precision:** **Remark:**	**-** - In a correct Svefaktura TaxCategory on InvoiceLine should have cardinality 0..1. However, TaxCategory is mandatory in EN. When mapping to the EN, any missing tax details on Svefaktura invoice line level has to be obtained from other sources.
1..1			ID	Tax category, identifier VAT requirement. Alternatives E = Exemption S = Standard Note. Subdivisions of tax category S ("standard") is made by means of the tax rate.	**EN ID:** **EN Term:** **EN Desc:** **Precision:** **Remark:**	**BT-151** Invoiced item VAT category code The VAT category code for the invoiced item. Near match When E is used in Svefaktura, it should be verified if the EN has a more specific code for the situation. For more information, see Attachment 1.
0..1			cbc:Percent	Tax rate VAT req. no. 9 - Tax rate. The rate is expressed as percentage. For exemption, tax rate is set to 0 (zero).	**EN ID:** **EN Term:** **EN Desc:** **Precision:**	**BT-152** Invoiced item VAT rate The VAT rate, represented as percentage that applies to the invoiced item. Match

Crd		Tree and Business term	Svefaktura 1.0 Usage	Mapping to EN 16931-1 (and PEPPOL BIS Billing 3.0)	
0..1		cbc:ExemptionReason	Tax reason VAT req. no. 9 and 11 - where an exemption is involved or where the customer is liable to pay the tax, reference to the appropriate provision of this directive, to the corresponding national provision, or to any indication that the supply is exempt or subject to the reverse charge procedure. Used also in case margin scheme applies.	**EN ID:** **Precision:** **Remark:**	- Missing If ExemptionReason is encountered in Item/TaxCategory of Svefaktura, try to map it onto BT-120 (in group TaxTotal/TaxSubtotal/TaxCategory having the relevant ID and Percent). That instance of TaxSubTotal may then combine tax details (of the same kind) from both document and line levels.
1..1		*cac:TaxScheme*			
1..1		ID	Category of tax Alltid VAT		
0..1		*cac:BasePrice*	Trade Item Price		
1..1		cbc:PriceAmount	Unit price VAT req. no. 8 - unit price is to be handled with up to 4 decimal places.	**EN ID:** **EN Term:** **EN Desc:** **Precision:** **Remark:**	**BT-146** Item net price The price of an item, exclusive of VAT, after subtracting item price discount. Near match Item net price is mandatory in EN, while it is optional in Svefaktura 1.0. As also InvoicedQuantity is optional in Svefaktura mapping to EN in the general case may be VERY TRICKY!
0..1		cbc:BaseQuantity	Unit price basis To be used if unit price is not set per one unit and the amount on the invoice line is calculated/checked automatically.	**EN ID:** **EN Term:** **EN Desc:** **Precision:** **EN ID:** **EN Term:** **EN Desc:** **Precision:** **Remark:**	**BT-149** Item price base quantity The number of item units to which the price applies. Match **BT-150** Item price base quantity unit of measure code The unit of measure that applies to the Item price base quantity. Match @quantityUnitCode - Svefaktura allows for any text value in the quantityUnitCode, the EN only allows for values from UN/ECE Rec 20 or 21. However, in Svefaktura, the elements BaseQuantity and the InvoicedQuantity are to have the same value in attribute quantityUnitCode.
1..2		*sfti:RequisitionistDocumentReference*	Requisitionist's reference The requisitionist's reference is defined by the buyer for the sole purpose of forwarding a received invoice to the correct person/unit in charge within the buyer's organisation. This reference may be used for per transaction or used repeatedly in invoices (or periodic invoices) - a guide will be made separately. Normally only one reference should be used. Requisitionist's reference no. 2 is used only if Requisitionist's reference no.1 is not administered centrally in buyer's organisation. It can be used to identify an organisational unit, a project, etc.		
1..1		ID	Requisitionist's reference	**EN ID:** **EN Term:** **EN Desc:** **Precision:** **Remark:** **EN ID:** **EN Term:** **EN Desc:**	**BT-10** Buyer reference An identifier assigned by the Buyer used for internal routing purposes. Match Use first repetition of RequisitionistDocumentReference **BT-19** Buyer accounting reference A textual value that specifies where to book the relevant data into the Buyer's financial accounts.

Crd	Tree and Business term	Svefaktura 1.0 Usage	Mapping to EN 16931-1 (and PEPPOL BIS Billing 3.0)	
			Precision:	Near match
			Remark:	Suggestion: Use second repetition of RequisitionistDocumentReference
0..n	*sfti:InitialInvoiceDocumentReference*	Invoice reference VAT requirement in credit notes, as follows: The Tax Authority normally requires a credit note to refer to one or more initial invoices individually. If the number of invoices is large, and if for practical or administrative reasons it would generate substantial cost to obtain these individual references, it is acceptable to state the relevant period instead. May also be used for interest invoices.		
1..1	ID		**EN ID:** **EN Term:** **EN Desc:** **Precision:**	**BT-25** Preceding Invoice reference The identification of an Invoice that was previously sent by the Seller. Match
0..1	*cac:DeliveryTerms*			
0..1	cbc:SpecialTerms		**EN ID:** **Precision:** **Remark:**	**-** Missing To be placed in BT-22, together with text clarifying the subject matter.
0..1	*InvoicingPeriod*	Invoicing period, from date – to date The period is to be stated in case of periodic invoicing and for continuous supply of goods and services. This period information applies to the whole invoice, alternatively the relevant delivery times can be stated per invoice line. Cf. also tax point date. A period is also needed in credit notes crediting several invoices when the initial invoices are not referred to individually (and this is in agreement with the Tax Authority's requirements). See comment to "Invoice reference"		
0..1	cbc:StartDateTime	Invoicing period start date	**EN ID:** **EN Term:** **EN Desc:** **Precision:** **Remark:**	**BT-73** Invoicing period start date The date when the Invoice period starts. Near match Map the date component of StartDateTime into BT-73. If the time component of StartDateTime is not "00:00:00" then additionally place the complete StartDateTime, edited as needed, in BT-22 together with text clarifying the subject matter.
0..1	cbc:EndDateTime	Invoicing period to date	**EN ID:** **EN Term:** **EN Desc:** **Precision:** **Remark:**	**BT-74** Invoicing period end date The date when the Invoice period ends. Near match Map the date component of EndDateTime into BT-74. If the time component of EndDateTime is not "00:00:00" then additionally place the complete EndDateTime, edited as needed, in BT-22 together with text clarifying the subject matter.

Appendix 1

Guidance on the handling on VAT in the mapping process

Svefaktura 1.0 supports two tax categories, "S" (standard) and "E" (exemption), and a business rule generates "warning" if some other category code is encountered. As a consequence, all tax exemptions provided for in Directive 2006/112/EC are indicated by means of TaxCategory/ID="E" and Percent=0 in combination with a textual exemption reason. In addition, Svefaktura has a provision for omitting tax details if the trade transaction is outside the scope of the Directive. EN 16931-1, on the other hand, always requires at least one VAT breakdown group (BG-23), and it additionally specifies the use of more detailed tax category codes. See section 6.4.3 of EN 16931-1.

With regard to the mapping of Svefaktura 1.0 to EN 16931-1, the following situations need to be addressed. Note that mapping will be challenging in cases 2, 4 and 5 below unless supplementing knowledge is available on how VAT exempt invoices are generated in the supplier's system. For a list of the relevant VAT category codes, see UN/EDIFACT UNTDID 5305 directory 16B, and later.

Cases of VAT reporting in Svefaktura 1.0	Implications on mapping onto EN 16931-1
1 The general case of handling "standard" tax in Svefaktura: • One (or more) instances of TaxTotal/TaxSubTotal contains TaxCategory/ID="S" and a rate in Percent.	EN 16931-1 separates between "standard rate" VAT and "zero rated" VAT. Only "standard rate" – with rates 25, 12 and 6 % – applies in Sweden. Zero rated VAT should not be encountered when mapping Svefaktura 1.0.
2 The general case of handling tax exemption when specified in tax law: • A TaxTotal/TaxSubTotal contains TaxCategory/ID="E" and Percent=0, combined with a clarifying textual exemption reason or containing a reference to the relevant rule in law. *Note*. While the justification of the exemption has to be present in the document, it is merely a recommendation (i.e. not a strict rule) that it is placed in element ExemptionReason linked to the TaxTotal/TaxSubTotal with TaxCategory/ID="E".	The situations covered in Svefaktura correspond to VAT categories "Exempt", "Reverse charge", "Intra-community supply" and "Export" as defined in EN 16931-1. The relevant detailed category code of the EN should be introduced when mapping, however, it may be difficult to determine which case applies if the main source of information is an exemption reason in free text. It may be worthwhile checking for buzzwords like "Reverse charge", "Intra-community supply" or "Export", but spelling and language options add to the complexity. [Assuming that the invoice receiver does not object, it would appear that the EN 16931-1 category "Exempt" combined with the relevant textual exemption reason may convey the sufficient information.]

Cases of VAT reporting in Svefaktura 1.0	Implications on mapping onto EN 16931-1
3 If the invoice is outside the scope of VAT law – alternative 1: • Svefaktura contains no TaxTotal or contains one TaxTotal with merely TaxTotalAmount=0 (i.e. no TaxSubTotal is present). *Notes*. Svefaktura may or may not contain the seller's VAT identification number in PartyTaxScheme with TaxScheme/ID=VAT. The buyer's VAT number is not to be present. Invoice lines are not to contain tax details (i.e. no TaxCategory). AllowanceCharge on document level is not to be present.	a) Create one VAT breakdown group (BG-23) as follows: • The VAT breakdown group shall show, as taxable amount, the sum of all invoiced amounts • The VAT breakdown group shall have the value 0 as tax amount • The VAT breakdown group shall have an exemption reason text with the meaning "Not subject to VAT" or a corresponding exemption reason code [An example of reason text in Swedish: "ML är inte tillämplig"] b) The invoice shall not contain Seller's VAT identifier (or the Buyer's VAT identifier). If Svefaktura contains the Seller's VAT identifier it is recommended to move it to *Invoice note* (BT-22) together with a clarifying text in order not to lose any identifying information.
4 If the invoice is outside the scope of VAT law – alternative 2: • Svefaktura contains one TaxTotal/TaxSubTotal and a text clarifying that the tax law does not apply. *Notes*. Svefaktura may or may not contain the seller's VAT identification number in PartyTaxScheme with TaxScheme/ID=VAT. The buyer's VAT number is not to be present. Invoice lines may or may not contain tax details with tax rate (in TaxCategory). AllowanceCharge on document level may be present.	a) As the main source of information merely is the exemption reason text, it may be difficult to separate the case of "Not subject to VAT" from other cases of exemption in Svefaktura, c.f. case 2 above. If successful, the category code should be set to correspond to "Not subject to VAT". b) The invoice shall not contain Seller's VAT identifier (or the Buyer's VAT identifier). If Svefaktura contains the Seller's VAT identifier it is recommended to move it to *Invoice note* (BT-22) together with a clarifying text in order not to lose any identifying information. c) Any VAT rates are not to be shown on invoice line, or on document level allowance or on document level charge, as they are irrelevant.

Cases of VAT reporting in Svefaktura 1.0	Implications on mapping onto EN 16931-1
5	Svefaktura does not prohibit the creation of invoices where some of the claims are subject to VAT while others are not. This situation, with mixed claims, would be characterised by • Svefaktura contains more than one TaxTotal/TaxSubTotal, one of them having TaxCategory/ID="E" and Percent=0 and a text indicating that tax law does not apply. Note. It is not known if this option is used in practice.	This situation should be avoided as, in EN 16931-1, the invoice may not mix VAT category "Not subject to VAT" with other VAT categories (see business rules BR-O-11 to BR-O-14).

Appendix 2

Guidance on the mapping of financial details for payment

1. Svefaktura 1.0 can have up to 3 occurrences of PaymentMeans while EN 16931-1 merely has group BG-16 (Payment instructions) with cardinality 0..1. In spite of this, mapping should be possible without loss of information and without generating invoice instances that extends beyond the data model in the EN. Issues of specific concern are highlighted below.

2a. When one or more combinations of PayeeFinancialAccount/ID and FinancialInstitution/ID is present in PaymentMeans in Svefaktura 1.0 the following has to be observed.

- Any occurrence of PaymentMeans/PayeeFinancialAccount in Svefaktura is regarded as a credit transfer. Svefaktura uses the constant value of 1 as PaymentMeansTypeCode.
- For the EN an appropriate value for BT-81 has to be identified. Note that the mapping of the EN onto UBL syntax in PEPPOL BIS Billing 3 assumes the use of repetitive PaymentMeans – in such cases, when more than one credit transfer is to be present in an instance of the document, BT-81 must map to one and the same PaymentMeansCode.
- For credit transfer, BT-81 of the EN is to be used as follows:
    - Use value "58" for international (SEPA) payments; BT-84 is then to represent a bank account on IBAN format
    - Use value "30" for Swedish domestic payments; BT-84 is then to represent a bank account on domestic format or IBAN format, or a Swedish bankgiro account or a Swedish plusgiro account.
- Each occurrence of PayeeFinancialAccount/ID and FinancialInstitution/ID is mapped onto BG-17 as follows:
    - For a bank account on IBAN format: map PayeeFinancialAccount/ID to BT-84 and map the BIC in FinancialInstitution/ID to BT-86; while attribute identificationScheme="IBAN" is not mapped as the EN has no provisions for attributes in relation to account number
    - For a bank account domestic format: map PayeeFinancialAccount/ID to BT-84 and map the BIC in FinancialInstitution/ID to BT-86
    - For a Swedish Bankgiro account: map PayeeFinancialAccount/ID to BT-84, set BT-86 to "SE:BANKGIRO" (written with capital letters, as a national clearing code)
    - For a Swedish Plusgiro account: map PayeeFinancialAccount/ID to BT-84, set BT-86 to "SE:PLUSGIRO" (written with capital letters, as a national clearing code).

> NOTE – When BT-86 is implemented in PEPPOL BIS Billing 3 with UBL syntax, please note that the target mapping is FinancialInstitutionBranch/ID (and not FinancialInstitution/ID).

> NOTE regarding Spring release 2019 for PEPPOL BIS Billing 3 – Incorrect implementation of validation rules result in warning signals when more than two occurrencies of PaymentMeans are present for credit transfer. The error has been reported.

If PaymentInstructionID is present in Svefaktura it is mapped to BT-83 (Remittance information). Here differences in cardinality may be an issue. The Swedish giro systems initially supported different format rules for the OCR numbers that often are used as reference in the payments and, consequently, the OCR had to be specified per occurrence of PaymentMeans. Nowadays, with more recent design rules, the one and the same OCR number will work for both systems. Nevertheless,

those preparing the mapping of Svefaktura to the EN need to verify that the information given in BT-83 will work for all financial institutions listed in BG-17, i.e. for giro systems as well as banks.

2b. The design of PaymentMeans in Svefaktura provides for DuePaymentDate and PayeePartyName/ Name to be stated for each occurrence of PaymentMeans, allowing for differing values to be given per PaymentMeans. This is an unintended feature in Svefaktura, and no case with differing element values has ever been brought to the attention of SFTI. Consequently, the mapping of DuePaymentDate to BT-9 (Payment due date, with single occurrence) and PayeePartyName/Name to BG-10 (Payee/Payee name, with single occurrence) should not be an issue, but those setting up mapping mechanisms between the formats are encouraged to verify that several occurrences of payment means in a Svefaktura invoice instance do not contain contradicting values.

3. Regarding the use of the Swedish autogiro service

In EN, the group BG-19 (Direct debit) may be used to notify the buyer that payment for the invoice will be made as a direct debit. The use of direct debit builds on an agreement, in advance, where the customer has given his consent to this form of payment initiation.

Svefaktura has a provision for the use of the Swedish autogiro service for direct debit. It is a simple arrangement in that the supplier merely makes a textual statement in PaymentTerms that "autogiro" will be applied for paying the invoice; PaymentMeans – having the elements for specifying account numbers – is not used. When preparing for the mapping of Svefaktura 1.0 to the EN it is recommended that the developer verifies with the seller if and how direct debit details should be accommodated for in the mapping process. The following (additional) pieces of information are suggested when handling direct debit.

- BT-81 of the EN is set to value "49", i.e. non-SEPA direct debit (note – Svefaktura does not support SEPA direct debit)
- The account number, that will be debited by direct debit, is placed in BT-91
- BT-9 (Payment due date) is to be understood as the date targeted for the direct debit transaction
- It should be left to the seller to determine if there is a need to make a consequential review of the textual statement in PaymentTerms.

Appendix 3

Guidance on the mapping of addresses

This advice applies when mapping BuyerParty/Party/Address, SellerParty/Party/Address and Delivery/DeliveryAddress in Svefaktura 1.0.

Svefaktura has two formats for addresses: either a semi-structured address with up to 7 address elements or a block of text of up to 7 address lines. General rules in Svefaktura are: the two alternatives should never be mixed, and the semi-structured form is the preferred one. Experience is that the semi-structured form is normally used, but some users occasionally add one or two complementary lines in the text block. Further, users of the semi-structured format sometimes confuse the elements for StreetName, Postbox and Department. The reasons for deviation are claimed to be reuse of information in legacy systems and registries, and this practice has been accepted as long as the resulting visualisation of address appears legible.

1. Mapping of semi-structured addresses

The following principles are proposed for the mapping of semi-structured addresses.

Element in Svefaktura	*Business term in the EN*
ID	For delivery, map to BT-71 (Delivery to location identifier)
	For seller's and buyer's addresses, the corresponding business term is missing
Postbox	Map to "Address line 2" (BT-36, BT-51, BT-76)
StreetName	Map to "Address line 1", the main address line (BT-35, BT-50, BT-75)
Department	Map to "Address line 3" (BT-162, BT-163, BT-165)
CityName	Map to BT-37, BT-52, BT-77 (match)
PostalZone	Map to BT-38, BT-53, BT-78 (match)
Country/IdentificationCode	Map to BT-40, BT-55, BT-80 (near match)

Note that country code is mandatory in the EN addresses. If omitted in a Svefaktura address it has to be derived from other address elements, or from the seller.

The mapping to address lines 1-3 EN is chosen to reflect examples of the syntax binding provided for EN 16931 by the responsible CEN Technical Committee. The sequence of address lines 1-3 in the table is intended to promote a more consistent use of these address components. When possible, implementers should check it against the address structures used in the ERP systems in order to harmonise addressing practice. The sequence shown in the table is not intended to define the preferred sequence for the visualisation of addresses.

2. Mapping when one or more AddressLine from unstructured block of text is encountered

In order to manage the mapping of textual address blocks, information about structure and content of seller's registry of partner addresses is needed. The following represents some ideas of how the mapping could be arranged.

If a semi-structured address exists, combined with an occasional AddressLine/Line:

- First apply mapping of the semi-structured address according to point 1 above.
- Then try to map the AddressLine/Line of Svefaktura to "address line 3" of the EN. If the semi-structured address already has generated content in "address line 3", then try address line 2, of empty, or append the AddressLine/Line at the end of "address line 3" through concatenation.

If the address in Svefaktura merely constitutes of a block of text (AddressLine):

- It is necessary to determine the country code of addresses (as BT-40, BT-55, BT-80 are mandatory in the EN), either from the text block itself or via information obtained directly from the seller.
- In order to promote the development of better addressing practices in trading communities it is helpful if post code (BT-38, BT-53, BT-78) and city name (BT-37, BT-52, BT-77) can be established as separate elements (but note that their cardinality is 0..1)
- In any case, never place incorrect type of address data the business terms for post code, for city name and in Delivery to location identifier (BT-71).
- As to the remaining parts of the address block, place them in "address line 1" – "address line 3". if the source address contains more lines than the 3 ones available in the target, concatenate lines as necessary before inserting them into the EN address.

Appendix 4

Guidance on negative invoice and credit notes

1. Background

Svefaktura 1.0 separates between invoices (InvoiceTypeCode 380) and credit notes (InvoiceTypeCode 381) but they use same transaction format (or syntax). Individual amounts (on invoice line level or for AllowanCharge on document level) may be negative, for both document types, as long as the document's total (TaxInclusiveTotalAmount) is non-negative. One separating distinction between the contents of invoice and credit note is that the credit note should refer to one (or more) initial invoices; in cases with many initial invoices an alternative may be to instead indicate the invoice period in the credit note. (In case credit note is used to report the return of reusable packing equipment (e.g. pallets) under a system operated jointly by several suppliers, reference to the initial invoice may not be possible/relevant.)

The data model in EN16931-1 allows for negative totals and this represents a significant change compared to other specifications recommended by SFTI. Further, the data model defines two alternatives for the creation of crediting transactions: either in the form of a negative invoice (meaning an invoice with a negative grand total) or as a credit note. One implication is that the that the credit note, too, may have a negative total. The standard does not express any preference for one or the other of the formats for crediting.

Note – The subject of this guide is mapping of Svefaktura onto the EN without presuming any specific syntax binding. However, if including also the perspective of syntaxes, the issue of "negative invoice" vs. "credit note" is amplified in that UBL 2.1 specifies separate transaction formats for invoice and credit note.

2. Implications on this mapping guide

2a. When mapping Svefaktura credit note to EN negative invoice:

In addition to the rules given in general mapping table, the following measures are required when mapping a Svefaktura 1.0 credit note to the EN negative invoice.

- InvoiceTypeCode=381 is mapped to BT-3 with value "380" (Invoice)
- All amounts present in Svefaktura's class AllowanceCharge on document level are mapped with reversed sign to the corresponding elements in BG-20 (Document level allowances) and BG-21 (Document level charges), respectively. The ChargeIndicator is used (without any change) to separate between groups BG-20 and BG-21 as detailed in the general mapping table.
- For all invoice lines, InvoiceLineExtensionAmount and InvoicedQuantity, if present, are mapped with reversed sign to BT-131 and BT-129, respectively. (The sign is not to change when mapping BasePrice/PriceAmount and BasePrice/BaseQuantity, if present)
- All amounts present in Svefaktura's class TaxTotal are mapped with reversed sign to the corresponding elements in BG-23 (VAT breakdown)
- All amounts present in Svefaktura's class LegalTotal are mapped with reversed sign to the corresponding elements in BG-22 (Document totals).

As a measure of precaution, the one preparing the mapping should verify that the calculation formulas of the EN are not broken.

2b. When mapping Svefaktura credit note to EN credit note

If mapping a Svefaktura 1.0 credit note to the EN credit note the rules of the general mapping table are applied without any change.

3. Recommendation on usage

Two alternative formats for crediting merely represent a cost for implementation but receivers (i.e. the buyers) need to prepare their systems for both options in order to meet the requirements in the EN. Suppliers, on the other hand, are free to choose just one of the options for the sending of billing documents. In their case, the option of "negative invoice" appears to be the most cost-effective one, as their needs are then served by one single transaction format.