



A-NZ PEPPOL INDUSTRY PRACTICE STATEMENT

Invoice Content - Mandatory and Rated Elements of The PINT A-NZ Billing Specification

This is a quick reference guide showing all PINT A-NZ Billing specification elements that are either mandatory according to the specification or discussed in the Invoice Content Industry Practice Statement (IPS). It omits all other invoice elements and, as such, is incomplete for the purposes of building a Peppol invoicing solution. As noted in the Invoice Content IPS, 'required for interoperability' and 'recommended' elements should be included when appropriate, but may not be relevant for some end users and will not necessarily have to appear on every elnvoice.

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BT ID	Term	Description	Rating
IBT-024	Specification identifier	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.	Mandatory
IBT-023	Business process type	Identifies the business process context in which the transaction appears, to enable the Buyer to process the Invoice in an appropriate way.	Mandatory

BT ID	Term	Description	Rating
IBT-001	Invoice number	A unique identification of the Invoice.	Mandatory
IBT-002	Invoice issue date	The date when the Invoice was issued.	Mandatory
IBT-009	Payment due date	The date when the payment is due. When there is an amount due for payment, senders must use either payment due date or IBT-020 Payment terms.	Required for interoperability, conditionally mandatory
IBT-003	Invoice type code	A code specifying the functional type of the Invoice.	Mandatory
IBT-022	Invoice note	A textual note that gives unstructured information that is relevant to the Invoice as a whole.	Required for interoperability
IBT-005	Invoice currency code	The currency in which all Invoice amounts are given, except for the Total TAX amount in accounting currency.	Mandatory
IBT-010	Buyer reference	An identifier assigned by the Buyer used for internal routing purposes.	Required for interoperability
IBT-013	Purchase order reference	An identifier of a referenced purchase order, issued by the Buyer.	Required for interoperability
IBT-025	Preceding Invoice reference	The identification of an Invoice that was previously sent by the Seller.	Mentioned
IBT-026	Preceding Invoice issue date	The date when the Preceding Invoice was issued.	Mentioned
IBT-017	Tender or lot reference	The identification of the call for tender or lot the invoice relates to.	Required for interoperability
IBT-012	Contract reference	The identification of a contract.	Required for interoperability
IBG-24	Additional supporting documents	A group of business terms providing information about additional supporting documents substantiating the claims made in the Invoice.	Required for interoperability

BT ID	Term	Description	Rating
IBT-011	Project reference	The identification of the project the invoice refers to.	Required for interoperability
IBG-04	Seller	A group of business terms providing information about the Seller.	Mandatory
IBT-034	Seller electronic address	Identifies the Seller's electronic address to which a business document may be delivered.	Mandatory
IBT-028	Seller trading name	A name by which the Seller is known, other than Seller name (also known as Business name).	Recommended
IBG-05	SELLER POSTAL ADDRESS	A group of business terms providing information about the address of the Seller.	Mandatory
IBT-035	Seller address line 1	The main address line in an address.	Recommended
IBT-036	Seller address line 2	An additional address line in an address that can be used to give further details supplementing the main line.	Recommended
IBT-037	Seller city	The common name of the city, town or village, where the Seller address is located.	Recommended
IBT-038	Seller post code	The identifier for an addressable group of properties according to the relevant postal service.	Recommended
IBT-039	Seller country subdivision	The subdivision of a country.	Recommended
IBT-162	Seller address line 3	An additional address line in an address that can be used to give further details supplementing the main line.	Recommended
IBT-040	Seller country code	A code that identifies the country.	Mandatory

BT ID	Term	Description	Rating
IBT-031	Seller TAX identifier	The Seller's TAX identifier (also known as Seller TAX identification number).	Required for interoperability
IBT-031-1	Tax scheme code	The scheme of the TAX identifier.	Required for interoperability
IBT-027	Seller name	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.	Mandatory
IBT-030	Seller legal registration identifier	An identifier issued by an official registrar that identifies the Seller as a legal entity or person.	Mandatory
IBT-041	Seller contact point	A contact point for a legal entity or person.	Recommended
IBT-042	Seller contact telephone number	A phone number for the contact point.	Recommended
IBT-043	Seller contact email address	An e-mail address for the contact point.	Required for interoperability
IBG-07	BUYER	A group of business terms providing information about the Buyer.	Mandatory
IBT-049	Buyer electronic address	Identifies the Buyer's electronic address to which the invoice is delivered.	Mandatory
IBT-055	Buyer country code	A code that identifies the country.	Mandatory
IBT-044	Buyer name	The full name of the Buyer.	Mandatory
IBT-045	Buyer trading name	A name by which the Buyer is known, other than Buyer name (also known as Business name).	Conditional
IBT-047	Buyer legal registration identifier	An identifier issued by an official registrar that identifies the Buyer as a legal entity or person.	Mandatory

BT ID	Term	Description	Rating
IBT-056	Buyer contact point	A contact point for a legal entity or person.	Recommended
IBT-057	Buyer contact telephone number	A phone number for the contact point.	Recommended
IBT-058	Buyer contact email address	An e-mail address for the contact point.	Required for interoperability
IBT-083	Remittance information	A textual value used for payment routing or to establish a link between the payment and the Invoice.	Required for interoperability
IBT-084	Payment account identifier	A unique identifier of the financial payment account, at a payment service provider, to which payment should be made.	Required for interoperability
IBT-085	Payment account name	The name of the payment account, at a payment service provider, to which payment should be made.	Required for interoperability
IBT-086	Payment service provider identifier	An identifier for the payment service provider where a payment account is located, such as a bank identifier code (BIC) or financial institution branch.	Required for interoperability
IBG-20	DOCUMENT LEVEL ALLOWANCES	A group of business terms providing information about allowances applicable to the Invoice as a whole.	Recommended
IBG-21	DOCUMENT LEVEL CHARGES	A group of business terms providing information about charges and taxes other than TAX, applicable to the Invoice as a whole.	Recommended
IBT-110	Invoice total TAX amount	The total TAX amount for the Invoice.	Mandatory
IBG-23	TAX BREAKDOWN	A group of business terms providing information about TAX breakdown by different categories, rates and exemption reasons.	Mandatory

BT ID	Term	Description	Rating
IBG-22	DOCUMENT TOTALS	A group of business terms providing the monetary totals for the Invoice.	Mandatory
IBG-25	INVOICE LINE	A group of business terms providing information on individual Invoice lines.	Mandatory
IBT-126	Invoice line identifier	A unique identifier for the individual line within the Invoice.	Mandatory
IBT-129	Invoiced quantity	The quantity of items (goods or services) that is charged in the Invoice line.	Mandatory
IBT-130	Invoiced quantity unit of measure code	The unit of measure that applies to the invoiced quantity.	Mandatory
IBT-131	Invoice line net amount	The total amount of the Invoice line (before tax).	Mandatory
IBT-132	Referenced purchase order line reference	An identifier for a referenced line within a purchase order, issued by the Buyer.	Conditional
IBG-27	INVOICE LINE ALLOWANCES	A group of business terms providing information about allowances applicable to the individual Invoice line.	Mentioned
IBG-28	INVOICE LINE CHARGES	A group of business terms providing information about charges and taxes other than TAX applicable to the individual Invoice line.	Mentioned
IBG-31	ITEM INFORMATION	A group of business terms providing information about the goods and services invoiced.	Mandatory
IBT-154	Item description	A description for an item.	Required for interoperability
IBT-153	Item name	A name for an item.	Mandatory
IBT-156	Item Buyer's identifier	An identifier, assigned by the Buyer, for the item.	Mentioned

BT ID	Term	Description	Rating
IBT-155	Item Seller's identifier	An identifier, assigned by the Seller, for the item.	Mentioned
IBT-157	Item standard identifier	An item identifier based on a registered scheme.	Mentioned
IBG-30	LINE TAX INFORMATION	A group of business terms providing information about the TAX applicable for the goods and services invoiced on the Invoice line.	Mandatory
IBG-29	PRICE DETAILS	A group of business terms providing information about the price applied for the goods and services invoiced on the Invoice line.	Mandatory

Legend

- **Mandatory:** Required by the PINT A2C Billing specification
- **Recommended for Interoperability:** Strongly advised for cross-system compatibility
- **Conditional:** Required depending on context (ICIPS guidance)
- **Required for Interoperability:** Needed for consistent data exchange
- **Mentioned:** Referenced but not formally required

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