

**BIC EDI Standards
and
Implementation Guidelines**

**EDIFACT
Trade Guidelines
UK Book Supply**

The INVOIC message

December 2022

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2.4 USING THE EDItEUR INVOIC MESSAGE FOR UK BOOK TRADE INVOICES

Version November 2009.

2.4.0 CHANGES FROM ISSUE JULY 2012

Minor changes to document formatting, terminology and references. Where a tax (VAT rate) is mentioned, this is for illustrative purposes only and may not reflect current legal requirements.

2.4.1 INTRODUCTION

This document specifies the way in which BIC has agreed that the EDItEUR INVOIC standard will be used in the UK book trade to carry invoices. In EDIFACT the same message is used for credit notes. See section 2.5 for details of its application for this purpose.

It is assumed that an invoice may either correspond to a single shipment of goods from supplier to customer, or it may cover a number of shipments made during a particular period, and possibly of a particular type.

In book supply, an invoice may cover order lines which were originally sent in different order messages on a wide range of different dates. For this reason, it is a fundamental principle that individual invoice lines should be wholly self-contained and should carry an individual reference to the original order.

An INVOIC message may be sent as an original invoice, with the same legal and tax significance as the corresponding paper document, or it may be sent as an electronic copy of a paper original, sent by EDI in order that the customer can take the relevant data straight into its own computer system without re-keying.

It should be noted that, where both a paper original AND an electronic copy of the invoice is issued, the paper invoice will continue to be regarded as the legal document, for tax and other purposes - in the event of any discrepancy between the VAT amounts declared on the paper invoice and the electronic copy, the paper invoice will take precedence.

Given also that, in such cases, there will be two copies of the invoice in circulation for the same supplies, HM Revenue & Customs will need to be reassured that the potential for the processing of both documents by the invoicee is minimised, since this could result in the double-deduction of input tax

For an INVOIC message to be treated as an original tax document, HM Revenue & Customs must have authorised the message implementation for this purpose. These BIC *Guidelines* have been approved by HM Revenue & Customs, provided that the requirements in section 2.4.2 are fully met by implementers.

2.4.2 HM REVENUE & CUSTOMS REQUIREMENTS

The following is a summary, correct as of November 2001, of the requirements which must be met by trading partners who intend to exchange EDI invoices as original tax documents:

The trading partners must give at least one month's prior written notification of their intention to their respective VAT Offices. In response, the VAT Office will issue standard "conditions" letters, which set out the particular requirements to be met. The Office may also wish to visit the trading partners to observe a trial run, examine the results, and satisfy itself that required conditions can be met.

These standard conditions vary slightly, depending upon whether the trading partner is the sender or receiver, but broadly they encompass the following points:

- (a) Each file of invoices must have a unique generation/version number, or some other unique means of identification. In the BIC EDItEUR implementation, this will be the tax control message number contained within Composite C002, DE1004, of the TAXCON BGM segment.

- (b) For each file of invoices, the sender must create a summary control report which shows:

The *file identification number* (see above);

The *full names and addresses of both trading partners*, and the *invoicer's VAT Registration Number*;

The *number and type* of each type of document in the file. HM Revenue & Customs requires separate control counts for each type of document, e.g., invoice (380), credit note (381), etc.

For each rate of VAT within each document type, the *total amount subject to VAT at that rate* and the *total amount of VAT charged at that rate*.

To simplify these control reports, HM Revenue & Customs recommends that invoices and credit notes should not be mixed in a single transmission but should be sent as separate interchanges. *This is also the practice which BIC and EDItEUR recommend.*

This summary control report must be sent to the receiver as part of the transmitted file, in the form of a TAXCON message – *see separate TAXCON message document.*

The sender is not obliged to print out the summary control report provided that it is archived electronically, together with a secure copy of the invoice file to which it relates, for the retention period required by HM Revenue & Customs (normally six years) and can be made readily available for inspection on demand.

The requirements for the receiver are basically the same, in respect of the preservation and archiving of summary file control reports and the related invoices. There are, however, two additional requirements:

- (c) On receipt of each incoming invoice file, the receiver must re-total all the invoices on file and reconcile these re-calculated summary control totals with those transmitted by the sender in the TAXCON message, as a check on the completeness and accuracy of data transfer. The receiver must produce his own summary control report, which again may be archived electronically, showing the results of these reconciliations. Any discrepancy between the transmitted and re-calculated control totals must be notified to the sender.
- (d) Receivers must incorporate in their systems a control process that will prevent the same invoice file from being processed more than once against their internal accounting application (e.g., Accounts Payable), to prevent the possible double deduction of input tax.

Finally, following HM Revenue & Customs acceptance of the electronic invoicing systems, any subsequent changes to either party's system should be notified to the relevant VAT Office, to give them the opportunity to review.

2.4.3 IDENTIFICATION OF SUPPLIER AND CUSTOMER

It would normally be a requirement that each invoice, in paper or electronic form, should carry the full name and address of both the supplier and the customer. In an EDI invoice, this is NOT necessarily required: a coded identification, preferably an EAN number, may be used in each INVOIC message, PROVIDED THAT (a) the full names and addresses are carried in the TAXCON message, which is part of each INVOIC file, and (b) trading partners hold suitable look-up facilities to convert codes to names and addresses in text form, if required.

2.4.4 HANDLING TAXATION AT INVOICE LINE LEVEL

The following notes give guidance on the use of TAX/MOA segments at line level. They concentrate on the following MOA segments:

Segment group	Segment number	Explanation of use in INVOIC
26	42	One mandatory occurrence per invoice line, coded 203 in DE 5025, to give the line-item amount after all line level allowances and charges, but excluding any applicable tax [other codes are also allowed]
33	58	This MOA segment is used only for mixed-rate VAT items, to specify the amount of the extended line value (in MOA segment 42, coded 203 in DE 5025) which is subject to VAT at the rate specified in the linked TAX segment 57. The sum of the amounts in the two MOA segments for mixed-rate item must equal the amount in MOA segment 42. Note: this is wording from the current UK version of INVOIC – the full EDItEUR format allows this segment to appear in single-rate VAT items
43	68	One occurrence per repeat of segment group SG43 if it is necessary to specify the amount of an allowance or charge that is subject to tax at the rate specified in the linked TAX segment 67

1. Single-rate or mixed-rate VAT items with no allowances or charges

Example 1. Item price £10.00. No charges or allowances. Zero-rated for VAT

Segment number	Segment name	Element number	Element code	Value	Notes
42	MOA	5025	203	£10.00	
57	TAX	5278		0%	zero rate

Price paid: £10.00

Example 2. Mixed-rate. 1st item price £3.00 – zero-rated. 2nd item price £4.50 – standard rate. No charges or allowances.

Segment number	Segment name	Element number	Element code	Value	Notes
42	MOA	5025	203	£7.50	
57	TAX	5278		0%	zero rate
58	MOA	5025	125	£3.00	taxable amount of zero-rated item
57	TAX	5278		17.5%	standard rate
58	MOA	5025	125	£4.50	taxable amount of standard-rated item

Price paid: £8.28 (includes 78p tax on item)

Note: sum of values in MOA (58) equal value in MOA (42) coded 203

2. Single-rate VAT items with charges or allowances at the same VAT rate as the item

TAX/MOA SG43 is not mandatory as the line is at the single rate specified in TAX segment 57. However, including it would make calculations easier for the receiver especially for allowances.

Example 3. Item price £10. Charge 68p. Zero-rated for VAT

Segment number	Segment name	Element number	Element code	Value	Notes
42	MOA	5025	203	£10.68	includes charge
57	TAX	5278		0%	zero rate
61	ALC	5463		C	charge
67	TAX	5278		0%	zero rate
68	MOA	5025	125	£0.68	taxable amount of charge

Price paid: £10.68

Note: MOA (68) gives the information that: of the £10.68 line value, 68p is a charge

Example 4. Item price £10. Allowance £1. Zero-rated for VAT

Segment number	Segment name	Element number	Element code	Value	Notes
42	MOA	5025	203	£9.00	includes allowance
57	TAX	5278		0%	zero rate
61	ALC	5463		A	allowance
67	TAX	5278		0%	zero rate
68	MOA	5025	125	£1.00	taxable amount of allowance

Price paid: £9.00

3. Single-rate VAT items with charges or allowances at a different VAT rate from the item

Example 5. Item price £5.00 – zero-rated. Charge 49p – standard rate.

Segment number	Segment name	Element number	Element code	Value	Notes
42	MOA	5025	203	£5.49	includes charge
57	TAX	5278		0%	zero rate
58	MOA	5025	125	£5.00	taxable amount of zero-rated item
57	TAX	5278		17.5%	standard rate
58	MOA	5025	125	£0.49	taxable amount of standard-rated item
61	ALC	5463		C	charge
67	TAX	5278		17.5%	standard rate
68	MOA	5025	125	£0.49	taxable amount of charge

Price paid: £5.57 (includes 8p tax on charge)

Notes:

1. MOA (58) is now mandatory as the ‘extended line value’ includes 2 rates of VAT.
2. MOA (58) INCLUDES the charge so that the sum matches that in MOA(42).
MOA (68) then gives the information that: of the £5.49 line value, 49p is a charge.

Example 6. Item price £50.00 – zero-rated. Allowance £10.00 – standard rate.

Segment number	Segment name	Element number	Element code	Value	Notes
42	MOA	5025	203	£40.00	includes allowance
57	TAX	5278		0%	zero rate
61	ALC	5463		A	allowance
67	TAX	5278		17.5%	Standard rate
68	MOA	5025	125	£10.00	taxable amount of allowance

Price paid: £41.75 (includes £1.75 tax on allowance)

4. Mixed-rate VAT items with charges or allowances

Example 7. Mixed-rate. 1st item price £3.00 – zero-rated. 2nd item price £4.50 – standard rate. Charge 49p – zero-rated.

Segment number	Segment name	Element number	Element code	Value	Notes
42	MOA	5025	203	£7.99	includes charge
57	TAX	5278		0%	zero rate
58	MOA	5025	125	£3.49	taxable amount of zero-rated item
57	TAX	5278		17.5%	standard rate
58	MOA	5025	125	£4.50	taxable amount of standard-rated item
61	ALC	5463		C	charge
67	TAX	5278		0%	zero rate
68	MOA	5025	125	£0.49	taxable amount of charge

Price paid: £8.77 (includes 78p tax on item 2)

Note: MOA (58) INCLUDES the charge so that the sum matches that in MOA (42). MOA (68) then gives the information that: of the £7.99 line value, 49p is a charge.

Example 8: Mixed-rate. 1st item price £20.00 – zero-rated. 2nd item price £30.00 – standard rate. Allowance £15.00 – standard rate.

Segment number	Segment name	Element number	Element code	Value	Notes
42	MOA	5025	203	£35.00	includes allowance
57	TAX	5278		0%	zero rate
58	MOA	5025	125	£14.00	taxable amount of zero-rated item
57	TAX	5278		17.5%	standard rate
58	MOA	5025	125	£21.00	taxable amount of standard-rated item
61	ALC	5463		A	allowance
67	TAX	5278		17.5%	standard rate
68	MOA	5025	125	£15.00	taxable amount of allowance

Price paid: £41.30 (includes £6.30 tax on item 2 and allowance)

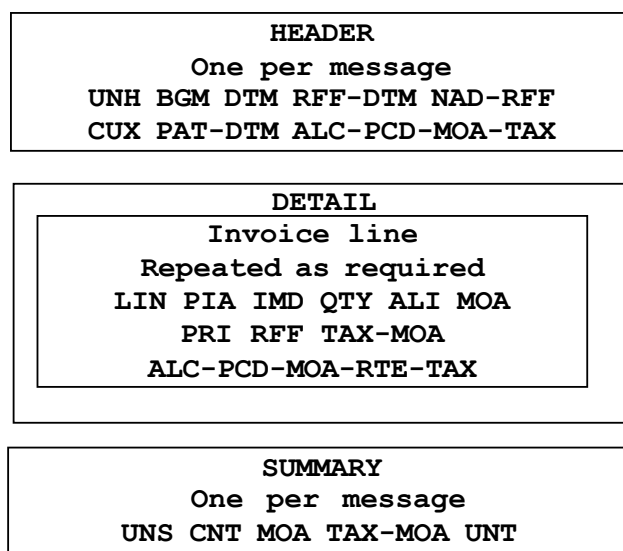
Note: Where an allowance is against a line containing items of mixed-rate, it should be taken as a proportion of the value of each item. Therefore, in example 8, the value of item 1 is 2/3 the value of item 2 and so the allowance against item 1 is 2/3 of the allowance against item 2. If the line is ‘mixed-rate’ because of a charge (see example 5) the allowance is against the value of the item only

2.4.5 STANDARDS ON WHICH THIS IMPLEMENTATION IS BASED

This UK implementation guideline is based on Issue 1.2 of the EDItEUR Book Trade EDI Implementation Guidelines for the INVOIC message. The version of the EDIFACT message adopted by EDItEUR is EANCOM INVOIC Version 008, taken from the 1997 release of the EANCOM message set, based on EDIFACT Directory D.96A.

2.4.6 MESSAGE BLOCK DIAGRAM

The broad structure of the invoice message as used for this application is depicted below:



The **header** section specifies the message type, gives the message a unique identification and date, carries any general references, identifies the sender and addressee and, if required, delivery location, and may give currency, payment terms, and sundry charge detail which applies to the invoice as a whole.

The **detail** section consists of a group of fourteen segments which together constitute a single invoice line. The LIN segment carries the line sequence number within the message and an EAN number. The PIA segment carries product codes other than EAN numbers. The IMD segment may carry a brief text description of the invoiced item (not recommended). The QTY segment gives the invoiced quantity. The MOA segment gives extended line values. The PRI segment states the prices on which the invoice line is based. The RFF segment carries references specific to the line item. The TAX-MOA segment pair specifies tax which applies to the line item; and the ALC segment group details charges or allowances at line level.

The **summary** section carries control totals and repeats the unique identification of the message for purposes of integrity checking. It also carries various summary figures required for tax calculation, as well as the final total to be paid by the invoicee.

2.4.7 INVOIC MESSAGE STRUCTURE

The table on the next four pages shows the complete EANCOM INVOIC message structure. Shaded segments and segment groups are NOT used in the BIC UK implementation of the EDItEUR invoice for trade book supply.

The first column identifies the segment or segment group. The second column shows the EANCOM segment number. The third column shows the status of the segment or segment group in EDIFACT terms (NOT specifically for the BIC/EDItEUR application). In this column, letter M means “mandatory if the segment group to which the segment belongs is used”. Letter C means “conditional”, or not mandatory. The fourth column shows the maximum number of occurrences of the segment in each occurrence of the segment group to which it belongs.

Header

	<i>Seg no</i>	<i>Status</i>	<i>Repeats</i>	<i>Description</i>	
	UNH	1	M	1	MESSAGE HEADER
	BGM	2	M	1	Beginning of message
	DTM	3	M	35	Date/time/period
	PAI	4	C	1	Payment instructions
	ALI	5	C	5	Additional information
	FTX	6	C	10	Free text
	SG01		C	99	RFF-DTM
	RFF	7	M	1	Reference
	DTM	8	C	5	Date/time/period
	SG02		C	99	NAD-FII-SG03-SG05
	NAD	9	M	1	Name and address
	FII	10	C	5	Financial institution information
	SG03		C	9999	RFF
	RFF	11	M	1	Reference
	SG05		C	5	CTA-COM
	CTA	12	M	1	Contact information
	COM	13	C	5	Communication contact
	SG06		C	5	TAX-MOA
	TAX	14	M	1	Duty/tax/fee details
	MOA	15	C	1	Monetary amount
	SG07		C	5	CUX-DTM
	CUX	16	M	1	Currencies
	DTM	17	C	5	Date/time/period
	SG08		C	10	PAT-DTM-PCD-MOA
	PAT	18	M	1	Payment terms basis
	DTM	19	C	5	Date/time/period
	PCD	20	C	1	Percentage details
	MOA	21	C	1	Monetary amount

SG09		C	10	TDT
TDT	22	M	1	Details of transport
SG12		C	5	TOD-LOC
TOD	23	M	1	Terms of delivery or transport
LOC	24	C	2	Place/location identification
SG13		C	1000	PAC
PAC	25	M	1	Package
SG15		C	9999	ALC-SG17-SG18-SG19-SG20-SG21
ALC	26	M	1	Allowance or charge
SG17		C	1	QTY
QTY	27	M	1	Quantity
SG18		C	1	PCD
PCD	28	M	1	Percentage details
SG19		C	2	MOA
MOA	29	M	1	Monetary amount
SG20		C	1	RTE
RTE	30	M	1	Rate details
SG21		C	5	TAX-MOA
TAX	31	M	1	Duty/tax/fee details
MOA	32	C	1	Monetary amount

Detail

SG25		C	9999999	LIN-PIA-IMD-MEA-QTY-ALI-DTM-QVR-FTX-SG26-SG27-SG28-SG29-SG30-SG32- ... -SG44
LIN	33	M	1	Line item
PIA	34	C	25	Additional product id
IMD	35	C	10	Item description
MEA	36	C	5	Measurements
QTY	37	C	5	Quantity
ALI	38	C	5	Additional information
DTM	39	C	35	Date/time/period
QVR	40	C	1	Quantity variances
FTX	41	C	5	Free text
SG26		C	5	MOA
MOA	42	M	1	Monetary amount
SG27		C	10	PAT-DTM-PCD-MOA
PAT	43	M	1	Payment terms basis
DTM	44	C	5	Date/time/period
PCD	45	C	1	Percentage details
MOA	46	C	1	Monetary amount
SG28		C	25	PRI
PRI	47	M	1	Price details
DTM	47A	C	5	Date/time/period
SG29		C	10	RFF-DTM

	RFF	48	M	1	Reference
	DTM	49	C	5	Date/time/period
	SG31		C	10	PCI-GIN
	PCI	52	M	1	Package identification
	GIN	53	C	10	Goods identity number
	SG32		C	9999	LOC-QTY-DTM
	LOC	54	M	1	Place/location identification
	QTY	55	C	100	Quantity
	DTM	56	C	5	Date/time/period
	SG33		C	99	TAX-MOA
	TAX	57	M	1	Duty/tax/fee details
	MOA	58	C	1	Monetary amount
	SG34		C	20	NAD-SG35
	NAD	59	M	1	Name and address
	SG35		C	5	RFF
	RFF	60	M	1	Reference
	SG38		C	15	ALC-ALI-SG39-SG40-SG41-SG42-SG43
	ALC	61	M	1	Allowance or charge
	ALI	62	C	5	Additional information
	SG39		C	1	QTY
	QTY	63	M	1	Quantity
	SG40		C	1	PCD
	PCD	64	M	1	Percentage details
	SG41		C	2	MOA
	MOA	65	M	1	Monetary amount
	SG42		C	1	RTE
	RTE	66	M	1	Rate details
	SG43		C	5	TAX-MOA
	TAX	67	M	1	Duty/tax/fee details
	MOA	68	C	1	Monetary amount
	SG44		C	10	TDT
	TDT	69	M	1	Details of transport

Summary

	UNS	70	M	1	SECTION CONTROL
	CNT	71	C	10	Control total
	SG48		M	100	MOA-SG49
	MOA	72	M	1	Monetary amount
	SG49		C	1	RFF-DTM
	RFF	73	M	1	Reference
	DTM	74	C	5	Date/time/period
	SG50		C	10	TAX-MOA

	TAX	75	M	1	Duty/tax/fee details
	MOA	76	C	2	Monetary amount
	ALC	77	M	1	Allowance or charge
	ALI	78	C	1	Additional information

MOA	79	C	2	Monetary amount
UNT	80	M	1	MESSAGE TRAILER

2.4.8 EXAMPLE OF A BOOK INVOICE TRANSMISSION

This example shows a complete transmission, with an Interchange header, a single INVOIC message, a TAXCON message, and an Interchange trailer. Only the INVOIC message itself is specified in Section 2.4 of these *Guidelines*. For the Interchange header and trailer, see separate Transmission Structure and TAXCON message documents.

Interchange header

:+.? '	Service string advice
UNB+UNOC:3+5013546028693:14+501234567 8905:14+000119:1402+INV73529++INVOI C'	Interchange header

INVOIC message header

UNH+517+INVOIC:D:96A:UN:EAN008'	
BGM+380+58663150+9'	Invoice number, electronic original
DTM+137:20010119:102'	Invoice date
DTM+131:20010119:102'	Tax point date
RFF+ALL:2001008761'	Invoice batch number
NAD+BY+5012345678905::9'	Customer
RFF+API:0148103'	Supplier's reference for customer
NAD+SU+5013546028693::9'	Supplier
PAT+3'	Payment terms: basic
DTM+13:20010331:102'	Due date

INVOIC message detail

LIN+1++9781902260686:EN'	Line 1: EAN-13 number
PIA+1+1902260686:IB'	Additional product identification: ISBN
QTY+47:35'	35 copies invoiced
MOA+203:94.5'	Line item amount excluding tax £94.50
MOA+52:63'	Line discount value
PRI+AAA:2.7'	Unit cost price excluding tax with discount £2.70
PRI+AAE:4.5::SRP'	Suggested retail unit price including tax £4.50
PRI+AAB:4.5'	Unit price excluding tax before discount £4.50
RFF+ON:58588124'	Customer's order number
TAX+7+VAT+++:::0+Z'	VAT zero-rated
ALC+A+++TD'	Trade discount
PCD+3:40'	40%

INVOIC message summary

UNS+S'	Section control
CNT+2:1'	Control total: number of line items
MOA+79:94.5'	Line items total before tax
MOA+129:94.5'	Invoice total before tax and settlement discount
MOA+122:94.5'	Invoice total before tax after settlement discount
MOA+176:0'	Invoice total VAT
MOA+86:94.5'	Invoice total payable before settlement discount
MOA+9:94.5'	Invoice total payable after settlement discount
TAX+7+VAT+++:::0+Z'	VAT zero-rated
MOA+125:94.5'	Invoice total amount liable to VAT at this rate
MOA+124:0'	Invoice total VAT payable at this rate
UNT+34+517'	End of message 517: 34 segments

TAXCON message (see Section 2.6)

UNH+518+TAXCON:D:96A:UN:EAN002'	
BGM+938+1234+9'	Tax control message number, original
DTM+137:20010119:102'	Message date
NAD+BY+5012345678905::9++ABC BOOKSHO P+12 HIGH STREET+BIGTOWN++BG1 1AA'	Customer
NAD+SU+5013546028693::9++MACMILLAN D ISTRIBUTION LTD+HOUNDMILLS+BASINGSTO KE+HANTS+RG21 6XS'	Supplier
RFF+VA:199440621'	Supplier's VAT no
UNS+D'	Section control
RFF+ALL:2001008761'	TAXCON message for batch 2001008761
DOC+380'	Invoices
MOA+39:94.5'	Batch value excluding tax
CNT+225:1'	Control total: number of invoices in file
TAX+7+VAT+++:::0+Z'	VAT zero-rated
MOA+125:94.5'	Total amount taxable at this rate in this file
UNT+14+518'	End of message 518: 14 segments

Interchange trailer

UNZ+2+INV73529'	2 messages in transmission reference INV73529
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2.4.9 INVOICE MESSAGE SUBSET FOR UK BOOK TRADE INVOICES

1	UNH MESSAGE HEADER			One mandatory occurrence per message
+	0062 Message reference no	M	an..14	Sender's unique message reference. By convention, incorporates a sequence number of the message within the interchange.
	S009 MESSAGE IDENTIFIER	M		
+	0065 Message type identifier	M	an..6	INVOIC = invoice or credit note
:	0052 Message type version no	M	an..3	D
:	0054 Message type release no	M	an..3	96A = EDIFACT Directory D.96A
:	0051 Controlling agency	M	an..2	UN = agency responsible
:	0057 Association assigned code	M	an..6	EAN008 = EAN version number
+	0068 Common access reference	N		Not used in EANCOM
+	S010 Status of the transfer	N		Not used in EANCOM

Example:

```
UNH+ME050123+INVOIC:D:96A:UN:EAN008'
```

2 BGM BEGINNING OF MESSAGE**One mandatory occurrence per message**

C002	DOCUMENT/MESSAGE NAME	M			
+ 1001	Document/message code	M	an..3	380 = invoice	
: 1131	Code list qualifier	N		Not used in EANCOM	
: 3055	Code list agency code	N		Not used in this application	
: 1000	Document/message name	O	an..35	Not recommended, since the message type is fully identified by the code in DE 1001	
+ 1004	Document/message number	M	an..35	Invoice number assigned by document sender: mandatory in EANCOM	
+ 1225	Message function, coded	M	an..2	Mandatory in EANCOM	
				9 = original: the EDI INVOIC is the authoritative document for legal and tax purposes (<i>Trading partners using this form must satisfy themselves that any special requirements of HM Revenue & Customs have been met</i>).	
				43 = additional transmission: an EDI copy of an invoice/credit note/debit note sent also in paper form, the latter being the authoritative document for legal and tax purposes; or an EDI debit note sent to claim a credit when the authoritative document for tax accounting will be the supplier's subsequent credit note	
+ 4343	Response type, coded	N		Not used in EANCOM	

Example:

BGM+380+9701234+43'

Invoice number 9701234

3 DTM DATE/TIME/PERIOD

One mandatory occurrence per message, to give the message date. A second occurrence may also be mandatory in VAT invoices and debit or credit notes, to give the tax point date when the INVOIC message is a tax document. Inclusion of the tax point date is mandatory in the UK, for example, even when it is the same as the invoice date.

C507	DATE/TIME/PERIOD		M		
+ 2005	Date/time/period qualifier		M	an..3	131 = tax point date (CCYYMMDD) 137 = message date (CCYYMMDD)
:	2380	Date/time/period	M	an..35	Date in the prescribed format
:	2379	Date/time/period format code	M	an..3	102 = code for CCYYMMDD date format

Example:

DTM+137:19960920:102'

Message date 20 September 1996

Segments 4 to 6 (PAI, ALI, FTX) are not used in this application

SG01 RFF-DTM

Segment group SG01: optionally, up to ten occurrences per message, giving references for the message as a whole. One occurrence is mandatory in UK practice, to give the INVOIC batch number linking a batch of INVOIC messages to an accompanying TAXCON message.

7 RFF REFERENCE

One mandatory occurrence per repeat of SG01

C506 REFERENCE		M	
+ 1153 Reference qualifier		M	an..3
: 1154 Reference number		M	an..35
: 1156 Line number		N	
: 4000 Reference version number		N	

ALL = INVOIC batch number: a reference number assigned by the sender so that it is unique across all INVOIC transmissions from the sender to any trading partner, and used to link a batch of invoices to the accompanying TAXCON message
 ON = buyer's order number
 PD = supplier's promotional deal number: use if the whole invoice is based on a promotional offer

Example:

RFF+ALL:2001001876'

INVOIC batch number 2001001876

8 DTM DATE/TIME/PERIOD

One optional occurrence per repeat of SG01, to give the date of the reference

C507 DATE/TIME/PERIOD		M	
+ 2005 Date/time/period qualifier		M	an..3
: 2380 Date/time/period		M	an..35
: 2379 Date/time/period format code		M	an..3

171 = reference date (CCYYMMDD)
 Date in the prescribed format
 102 = code for CCYYMMDD date format

Example:

DTM+171:19960920:102'

Reference date 20 September 1996

SG02	NAD-SG03-SG05			Each occurrence of SG02 identifies a party to the transaction and may give other linked information. In this application, there will be two mandatory occurrences per message, to show buyer and supplier, and there may be an additional occurrence to identify a branch delivery location if different from the buyer.
9	NAD NAME AND ADDRESS			One mandatory occurrence per repeat of segment group SG02
+ 3035	Party qualifier	M	an..3	BY = buyer DP = delivery party, if other than the buyer SU = supplier
	C082 PARTY IDENTIFICATION	M		Mandatory: coded identification, which must be an EAN code for the buyer (BP) and supplier (SU), but may be a book trade SAN for a branch delivery location (DP).
+ 3039	Party identification code	M	an..17	EAN location code - format n13; or UK book trade SAN
: 1131	Code list qualifier	N		Not used in EANCOM
: 3055	Code list responsible agency	M	an..3	9 = EAN, for EAN numbers 32B = UK SBN Agency, for UK book trade SANs (EDItEUR code)
+ C058	NAME AND ADDRESS	N		Composite C058 is not used in EANCOM
	C080 PARTY NAME	D		Name and address are not required: coded identification is sufficient (but see section 2.4.2)
+ 3036	Party name	D	an..35	Party name in clear text
: 3036	Party name	D	an..35	Continuation lines if required
: 3036	Party name	D	an..35	
: 3036	Party name	D	an..35	
: 3036	Party name	D	an..35	
: 3045	Name format, coded	N		Not used
	C059 STREET	D		
+ 3042	Street & number/P O Box	D	an..35	Building name and/or number and street name, and/or P O Box number
: 3042	Street & number/P O Box	D	an..35	Continuation lines if required
: 3042	Street & number/P O Box	D	an..35	
+ 3164	City name	D	an..35	City or town name in clear text

See examples on next page

Segments 12 to 15 (CTA-COM, TAX-MOA) (SG05 and SG06) are not used in this application.

SG07 CUX-DTM

Segment group SG07: only CUX segment 16 is used in this application

16 CUX CURRENCIES

Required in international trading, otherwise optional: one occurrence per message to show the currency of the invoice and, if applicable, an alternative payment currency and its exchange rate.

C504	CURRENCY DETAILS	M		
+ 6347	Currency details qualifier	M	an..3	2 = reference currency
: 6345	Currency, code	M	an..3	ISO 4217 three-alpha code
: 6343	Currency qualifier	M	an..3	4 = invoicing currency
: 6348	Currency rate base	N		Not used in EANCOM
+ C504	CURRENCY DETAILS	D		
+ 6347	Currency details qualifier	D	an..3	3 = target currency
: 6345	Currency, code	D	an..3	ISO 4217 three-alpha code
: 6343	Currency qualifier	D	an..3	4 = invoicing currency: use only when the first occurrence of DE 6343 = 10 11 = payment currency: use only when the first occurrence of DE 6343 = 4
: 6348	Currency rate base	N		Not used in this application
+ 5402	Rate of exchange	D	n..12	Rate x reference currency = target currency: up to six integers and six places of decimals, sent with an explicit decimal point and omitting non-significant zeros
+ 6341	Currency market exchange	N		Not used in this application

Example:

CUX+2:GBP:4'

Invoicing currency is pounds sterling

CUX+2:GBP:4+3:USD:11'

Invoicing currency is pounds sterling, alternative payment currency US dollars

Segment 17 (DTM) is not used in this application

SG08 PAT-DTM-PCD-MOA

Segment group SG08: one occurrence of this segment group may be used to specify the payment terms which apply to the whole invoice.

18 PAT PAYMENT TERMS BASIS

One occurrence may be used to specify the payment terms for the invoice. Note that in the present *Guidelines* no provision is made to specify a settlement discount. The due date for payment may be expressed either as a fixed date (using PAT and DTM segments) or a number of days after date of invoice (using PAT only).

+ 4279	Payment terms type	M	an..3	1 = basic
				3 = fixed date (requires an accompanying DTM segment 19)
+ C110	PAYMENT TERMS	N		Composite C110 is not used in EANCOM
+ C112	TERMS/TIME INFORMATION	D		Composite C112 is used if terms are expressed as number of days after date of invoice. Do not use if DTM segment 19 is used.
+ 2475	Payment time reference code	M	an..3	5 = date of invoice
: 2009	Time relation, coded	M	an..3	3 = after reference
: 2151	Type of period, coded	M	an..3	D = day
: 2152	Number of periods	M	n..3	Number of periods (days) for payment

Example:

PAT+1++5:3:D:60'

Payment 60 days after date of invoice

19 DTM DATE/TIME/PERIOD

One occurrence per repeat of SG08 may be used to give the due date for payment if terms are expressed as a fixed date. Do not use if PAT composite C112 is used.

	C507	DATE/TIME/PERIOD		M		
+	2005	Date/time/period qualifier	M	an..3	13 = terms net due date (CCYYMMDD)	
:	2380	Date/time/period	M	an..35	Date in the prescribed format	
:	2379	Date/time/period format code	M	an..3	102 = code for CCYYMMDD date format	

Example:

PAT+3'

DTM+13:19960920:102'

Payment terms expressed as fixed date

Due date 20 September 1996

Segments 20 to 25 (PCD-MOA, TDT, TOD-LOC, PAC) (SG09 to SG13) are not used in this application

SG15 ALC-SG17-SG18-SG19-SG20-SG21

Each occurrence of segment group SG15 represents an allowance or charge applied to the invoice as a whole. The allowance or charge may be stated as (a) a percentage of the invoice value, using PCD segment 28, or (b) a fixed monetary amount for the invoice, using MOA segment 29. There can be a maximum of 15 occurrences of segment group SG15 per invoice message.

In practice SG15 should normally be used to specify a fixed monetary charge, such as a delivery charge, which applies to the invoice as a whole.

26 ALC ALLOWANCE OR CHARGE

One mandatory occurrence per segment group SG15, defining the reason for the allowance or charge and, if necessary, the method of calculation

+ 5463	Allowance or charge qualifier	M	an..3	A = allowance C = charge
+ C552	ALLOWANCE/CHARGE INFO	N		Composite C552 is not used in this application
+ 4471	Settlement, coded	N		Not used in this application
+ 1227	Calculation sequence code	D	an..3	1, 2, 3,... 9 = first, second, third,... ninth step of calculation: use only if there are multiple allowances or charges such that a sequence must be specified to avoid ambiguity
	C214 SPECIAL SERVICES ID	M		Mandatory in this application
+ 7161	Special service code	M	an..3	See code table on next page
: 1131	Code list qualifier	N	an..3	Do not use
: 3055	Code list agency code	D	an..3	28 = EDItEUR, if an EDItEUR code value is used in DE 7161
: 7160	Special service	D	an..35	May be used to provide brief free text explanation of the allowance or charge which is coded in DE 7161

Example:

ALC+C++++PP: :28'

Charge for postage and packing

Code table for ALC DE 7161

BA	Supply of approvals/book collections (<i>EDItEUR code</i>)
BB	Barcode labelling (<i>EDItEUR code</i>)
BC	Classification (<i>EDItEUR code</i>)
BG	General servicing by library bookseller (<i>EDItEUR code</i>): cards, pockets, stamps
BI	Binding (<i>EAN code</i>): code identifying special binding services: binding, reinforcing, laminating
BJ	Sleeving (<i>EDItEUR code</i>): jackets, sleeves, wallets
BM	Data communication (<i>EDItEUR code</i>): tapes, disks, e-mail charges eg for catalogue record supply
BN	Miscellaneous servicing (<i>EDItEUR code</i>)
BP	Audio/CD-ROM packaging (<i>EDItEUR code</i>): special pouches
BS	Security fitting (<i>EDItEUR code</i>): eg triggers, Knogo labels
CA	Cataloguing services: use for catalogue record supply
CB	Commission
DI	Discount

DL	Delivery charge: use also for freight charge, postage charge
ER	Exchange rate guarantee charge
HD	Handling charge
MAC	Small order surcharge
IN	Insurance charge
LD	Library discount (<i>EDItEUR code</i>)
PAB	Posting charge
PC	Packing charge
PP	Postage and packing charge (<i>EDItEUR code</i>)
SH	Special handling
TD	Trade discount
AJ	Miscellaneous credit adjustment
ABK	Miscellaneous charge

This is the complete EDItEUR code list, which includes values which are specific to library supply.

Segment 27 (QTY) (SG17) is not used in this application

SG18 PCD

Segment group SG18: only PCD segment 28 is used in EANCOM

28 PCD PERCENTAGE DETAILS

One occurrence per segment group SG15 if an allowance or charge is specified as a percentage of the whole invoice value

C501	PERCENTAGE DETAILS	M	
+ 5245	Percentage qualifier	M	an..3
: 5482	Percentage	M	n..8
: 5249	Percentage basis, coded	M	an..3
: 1131	Code list qualifier	N	
: 3055	Code list agency code	N	

3 = allowance or charge
 4 = per unit price: use here if the allowance or charge is calculated as a percentage of the price of the goods only, excluding any ancillary charges
 13 = invoice value: use here if the allowance or charge is calculated as a percentage of the whole invoice value, including the price of the goods and any ancillary charges
 Not used in EANCOM
 Not used in EANCOM

Example:

PCD+3:12.5:4'

Allowance or charge is calculated as 12.5 percent of goods value only

SG19 MOA

Segment group SG19: only MOA segment 29 is used in EANCOM

29 MOA MONETARY AMOUNT

One occurrence per segment group SG15 if an allowance or charge is specified as a fixed monetary amount

C516	MONETARY AMOUNT		M		
+ 5025	Monetary amount qualifier		M	an..3	8 = allowance or charge amount (the ALC segment in each occurrence of segment group SG15 specifies whether the whole group refers to an allowance or a charge)
: 5004	Monetary amount		M	n..18	Actual monetary amount, in the format NN.DDD, where NN is an integer of up to 15 digits and DDD represents up to 3 decimal places. Non-significant zeros are not sent.
: 6345	Currency, coded		N		Not used in this application: all allowances and charges will be shown in the invoicing currency only
: 6343	Currency qualifier		N		Not used in this application
: 4405	Status, coded		N		Not used in EANCOM

Example:

MOA+8:140'

Allowance or charge amount is 140.00 in the invoicing currency

Segment 30 (RTE) (segment group SG20) is not used in this application

SG21 TAX-MOA

Segment group SG21: up to five occurrences per repeat of segment group SG15 may be used to specify VAT applicable to the allowance or charge identified in SG15.

31 TAX DUTY/TAX/FEE DETAILS

One occurrence per repeat of segment group SG21 to specify a tax type and rate

+ 5283	Duty/tax/fee function code	M	an..3	7 = tax
	C241 DUTY/TAX/FEE TYPE	M		
+ 5153	Duty/tax/fee type code	M	an..3	VAT = value added tax
: 1131	Code list qualifier	N		Not used in this application
: 3055	Code list agency code	N		Not used in this application
: 5152	Duty/tax/fee type	N		Not used in this application
+ C533	DUTY/TAX/FEE A/C DETAIL	N		Composite C533 is not used in this application
+ 5286	Duty/tax/fee assessment basis	N		Not used in this application
	C243 DUTY/TAX/FEE DETAIL	M		Mandatory in UK book trade practice
+ 5279	Duty/tax/fee rate ID	N		Not used in this application
: 1131	Code list qualifier	N		Not used in this application
: 3055	Code list agency code	N		Not used in this application
: 5278	Duty/tax/fee rate M		an..17	Stated as a percentage, eg 17.5 (up to 4 decimal places): mandatory in the UK even when zero
: 5273	Duty/tax/fee rate basis ID	N		Not used in this application
: 1131	Code list qualifier	N		Not used in this application
: 3055	Code list agency code	N		Not used in this application
+ 5305	Duty/tax/fee category code	M	an..3	Mandatory G = export item, tax not charged S = standard rate Z = zero-rated
+ 3446	Party tax ID number	N		Not used in this application

Example:

TAX+7+VAT+++:::17.5+S'

Allowance or charge carries tax at standard rate of 17.5 percent

32 MOA MONETARY AMOUNT

One or two occurrences per segment group SG21 to give the taxable amount and/or the amount of the tax specified in the linked TAX segment

C516	MONETARY AMOUNT	M		
+ 5025	Monetary amount qualifier	M	an..3	124 = amount of tax payable on the allowance or charge specified in SG21 125 = taxable amount of the allowance or charge specified in SG21
: 5004	Monetary amount	M	n..18	Actual monetary amount, in the format NN.DDD, where NN is an integer of up to 15 digits and DDD represents up to 3 decimal places. Non-significant zeros are not sent.
: 6345	Currency, coded	N		Not used in this application: all allowances and charges will be shown in the invoicing currency only
: 6343	Currency qualifier	N		Not used in this application
: 4405	Status, coded	N		Not used in EANCOM

Example:

MOA+124:10.5'

Tax amount is 10.50 in the invoicing currency

EXAMPLE OF A COMPLETE ALLOWANCE/CHARGE SEGMENT GROUP

Shipping charge for a whole consignment

ALC+C++++DL'	Charge for delivery/shipping
MOA+8:24.75'	Total charge is 24.75 excluding tax
TAX+7+VAT+++Z'	Zero-rated for VAT

SG25 LIN-PIA-IMD-MEA-.....-SG38-SG44

Each occurrence of segment group SG25 represents one invoice line or sub-line. There can in theory be up to 9,999,999 such lines in a single invoice message.

33 LIN LINE ITEM

One mandatory occurrence per invoice line. In this application the LIN segment is used to carry the line sequence number and an EAN article number identifying the invoiced item. BIC recommends that, as in other trading messages, BOTH the EAN number AND the ISBN should be sent.

+ 1082	Line item number	M	n..6	Line sequence number, starting at one and incremented by one for each successive line
+ 1229	Action request/notification	N		Not used in EANCOM
	C212 ITEM NUMBER ID	D		Composite C212 is used only if the invoiced item is identified by an EAN article number
+ 7140	Item number	M	an..35	EAN-13 article number (format n13)
: 7143	Item number type, coded	M	an..3	EN = EAN-13 article number
: 1131	Code list qualifier	N		Not used in this application
: 3055	Code list agency code	N		Not used in this application
+ C829	Sub-line information	N		Composite C829 is not used in this application
+ 1222	Configuration level	N		Not used in EANCOM
+ 7083	Configuration, coded	N		Not used in this application

Examples

LIN+5++9780234508791:EN'

Line no 5, EAN article number

34 PIA ADDITIONAL PRODUCT ID

BIC recommends that all invoice lines should carry both an EAN-13 number and an ISBN. In this event, the EAN number is sent in LIN segment 33, and the ISBN in a PIA segment coded 1 in DE 4347. If only the ISBN is sent, it should be coded 5 in DE 4347. An additional occurrence of the PIA segment, coded 4 in DE 4347, may be used to identify the item which was originally ordered if the invoiced item is a substitute.

+ 4347	Product id function code	M	an..3	1 = additional identification (ISBN, when an EAN-13 number was given in LIN segment 33) 4 = substituted for 5 = product identification (ISBN, when an EAN-13 number was NOT given in LIN segment 33)
	C212 ITEM NUMBER ID	M		
+ 7140	Item number	M	an..35	Product code, normally ISBN
: 7143	Item number type, coded	M	an..3	EN = EAN-13 article number: use only when a substitution is identified by EAN-13 number – an EAN-13 number identifying the item invoiced is always carried in LIN segment 33 IB = ISBN
: 1131	Code list qualifier	N		Not used in EANCOM
: 3055	Code list agency code	N		Not used in this application
+ C212	ITEM NUMBER ID	N		Further repeats of Composite C212 are not used, since no additional forms of coded product identification are required in this application
+ C212	ITEM NUMBER ID	N		
+ C212	ITEM NUMBER ID	N		
+ C212	ITEM NUMBER ID	N		

Examples:

PIA+1+023450879X:IB'
PIA+4+0987654321:IB'

ISBN, additional to EAN-13 number in LIN segment 33
Invoiced item supplied as substitute for ISBN 0987654321

35 IMD ITEM DESCRIPTION

Optional: one occurrence may be used to give a brief description of the invoiced item, but the use of text description is not recommended.

+ 7077	Item description type code	M	an..3	F = free-form
+ 7081	Item characteristic code	M	an..3	BST = short author/title description
C273	ITEM DESCRIPTION	M		
+ 7009	Item description id	N		Coded description is not used in this application
: 1131	Code list qualifier	N		
: 3055	Code list agency code	N		
: 7008	Item description	M	an..35	Descriptive data as free text
: 7008	Item description	O	an..35	Continuation line if required
+ 7383	Surface layer indicator code	N		Not used in EANCOM

Example:

IMD+F+BST+:::Williams/They came from SW19'

Segment 36 (MEA) is not used in this application

37 QTY QUANTITY **One mandatory occurrence per invoice line to give the number of copies invoiced.**

C186	QUANTITY DETAILS	M		
+ 6063	Quantity qualifier	M	an..3	47 = invoiced quantity
: 6060	Quantity	M	n..15	The quantity is sent as an integer, omitting non-significant zeros
: 6411	Measure unit qualifier	N		Not used in this application

Example:

QTY+47:1' One copy invoiced

38 ALI ADDITIONAL INFORMATION **One occurrence per line (not sub-lines) may be used to specify the type of sale. For ordinary sale, the segment is omitted.**

+ 3239	Country of origin, coded	N		Not used in this application
+ 9213	Type of duty regime, coded	N		Not used in this application
+ 4183	Special conditions, coded	M	an..3	Mandatory if this segment is used: code values below are based on HMRC Type of Supply codes A = firm sale B = hire purchase, conditional sale, credit sale or similar loan C = loan D = exchange E = hire, lease or rental F = process (making goods from another party's materials) G = sales on commission, eg by an auctioneer H = sale or return, or similar terms Z = supplied under BIC standard returns conditions
+ 4183	Special conditions, coded	N		Not used in this application
+ 4183	Special conditions, coded	N		Not used in this application
+ 4183	Special conditions, coded	N		Not used in this application
+ 4183	Special conditions, coded	N		Not used in this application

Example:

ALI+++A' Type of sale = firm sale

Segments 39 to 41 (DTM, QVR, FTX) are not used in this application

SG26 MOA

Segment group SG26: only MOA segment 42 is used in EANCOM

42 MOA MONETARY AMOUNT

This MOA segment is used for extended line item values. In UK book trade practice, there are two mandatory occurrences per invoice line. One occurrence, coded 203 in DE 5025, gives the line item amount after all line level allowances and charges, excluding VAT. The second occurrence, coded 52 in DE 5025, gives the line discount value (the total trade discount given on the line).

C516	MONETARY AMOUNT		M		
+ 5025	Monetary amount qualifier		M	an..3	52 = discount amount: use for line discount amount 203 = line item amount: after line level allowances and charges have been applied, excluding any tax
: 5004	Monetary amount		M	n..18	Actual monetary amount, in the format NN.DDD, where NN is an integer of up to 15 digits and DDD represents up to 3 decimal places. Non-significant zeros are not sent.
: 6345	Currency, coded		N		Not used in this application
: 6343	Currency qualifier		N		Not used in this application
: 4405	Status, coded		N		Not used in EANCOM

Example:

MOA+203:120'	Line item amount is 120.00
MOA+52:80'	Line discount value is 80.00

Segments 43 to 46 (PAT-DTM-PCD-MOA) (SG27) are not used in this application

SG28 PRI

Segment group SG28: only PRI segment 47 is used in this application

47 PRI PRICE DETAILS

In UK book trade practice, there are three mandatory occurrences of PRI segment 47 per invoice line.
One occurrence, coded AAA in DE 5125, gives the supplier's unit cost price (excluding tax).
One occurrence, coded AAE in DE 5125 and SRP in DE 5387, gives the suggested retail price including VAT if applicable.
One occurrence, coded AAB in DE 5125, gives the unit price excluding VAT and before discount.

C509	PRICE INFORMATION		M	
+ 5125	Price qualifier		M	an..3
: 5118	Price		D	n..15
: 5375	Price type, coded		N	
: 5387	Price type qualifier		D	an..3

See code list below and notes on next page
 Mandatory unless DE 5387 = FOC. Price, in the format NN.DD, where NN is an integer of up to 11 digits, and DD represents up to 4 decimal places. Non-significant zeros are not sent.
 Not used in this application
 See code list and notes on next page

Example:

PRI+AAA:7.5'
 PRI+AAE:12.5::SRP'
 PRI+AAB:12.5'

Supplier's unit cost price = 7.50
 Suggested retail price = 12.50
 Unit price before discount excluding VAT = 12.50

Code table for PRI DE 5125

AAA	Calculation price net: the unit price which will actually be charged by the supplier excluding tax but including any allowances or charges
AAB	Calculation price gross: the supplier's unit price excluding all taxes, allowances or charges
AAE	Information price: including tax but excluding any allowances or charges: use for retail unit price

Code table for PRI DE 5387

FOC	Free of charge (EDItEUR code)
PRP	Promotional price: suggested retail price which applies during the limited period of a special promotion, including a pre-publication price (not under retail price maintenance): may have an expiry date in DTM segment 47A
SRP	Suggested retail price: unit price, not subject to retail price maintenance

Segment 47A (DTM) is not used in this application

SG29 RFF-DTM

Segment group SG29: only RFF segment 48 is used in this application

48 RFF REFERENCE

Up to ten optional occurrences per invoice line may be used to give references which apply to the line item

C506 REFERENCE		M		
+ 1153 Reference qualifier		M	an..3	CT = contract number LI = customer's order line reference, from ORDERS RFF segment 33: unique to this line item ON = customer's order number, from ORDERS BGM DE 1001: not unique to this line item, but identifying the order from which it came. May be accompanied by a line sequence number in DE 1156 PD = supplier's promotional deal number: use if the line item is based on a promotional offer
: 1154 Reference number		M	an..35	
: 1156 Line number		N		Line sequence number from buyer's order message if DE 1153 = ON
: 4000 Reference version number		N		Not used in EANCOM

Example:

RFF+ON:970528837'

Order number 970528837

Segments 49 to 56 (DTM, PAC-MEA-PCI-GIN, LOC-QTY-DTM) (SG30 to SG32) are not used in this application

SG33 TAX-MOA

Segment group SG33: one or more occurrences, up to a maximum of 5, may be used to specify taxes applicable to the line item. In UK practice, one occurrence is mandatory to specify the VAT status of a line item whose whole value is either zero-rated or taxable at standard rate. A mixed-rate item requires two occurrences, one for zero-rate and one for standard rate.

57 TAX DUTY/TAX/FEE DETAILS

One occurrence is mandatory in each occurrence of SG33

+ 5283	Duty/tax/fee function code	M	an..3	7 = tax
	C241 DUTY/TAX/FEE TYPE	M		
+ 5153	Duty/tax/fee type code	M	an..3	VAT = value added tax
: 1131	Code list qualifier	N		Not used in this application
: 3055	Code list agency code	N		Not used in this application
: 5152	Duty/tax/fee type	N		Not used in this application
+ C533	DUTY/TAX/FEE A/C DETAIL	N		Composite C533 is not used in this application
+ 5286	Duty/tax/fee assessment basis	N		Not used in this application
	C243 DUTY/TAX/FEE DETAIL	M		Mandatory in UK book trade practice
+ 5279	Duty/tax/fee rate ID	N		Not used in this application
: 1131	Code list qualifier	N		Not used in this application
: 3055	Code list agency code	N		Not used in this application
: 5278	Duty/tax/fee rate M		an..17	Stated as a percentage, eg 17.5 (up to 4 decimal places): mandatory for VAT, even when zero
: 5273	Duty/tax/fee rate basis ID	N		Not used in this application
: 1131	Code list qualifier	N		Not used in this application
: 3055	Code list agency code	N		Not used in this application
+ 5305	Duty/tax/fee category code	M	an..3	Mandatory for VAT G = export item, tax not charged S = standard rate Z = zero-rated
+ 3446	Party tax ID number	N		Not used in this application

Example:

TAX+7+VAT+++:::17.5+S'

Item carries tax at standard rate of 17.5 percent

58 MOA MONETARY AMOUNT

This MOA segment is used only for mixed-rate VAT items, to specify the amount of the extended line value (in MOA segment 42, coded 203 in DE 5025) which is subject to VAT at the rate specified in the linked TAX segment 57. The sum of the amounts stated in the two MOA segments for a mixed-rate item must equal the amount stated in MOA segment 42.

C516	MONETARY AMOUNT		M		
+ 5025	Monetary amount qualifier		M	an..3	125 = amount subject to tax
: 5004	Monetary amount		M	n..18	Actual monetary amount, in the format NN.DDD, where NN is an integer of up to 15 digits and DDD represents up to 3 decimal places. Non-significant zeros are not sent.
: 6345	Currency, coded		N		Not used in this application
: 6343	Currency qualifier		N		Not used in this application
: 4405	Status, coded		N		Not used in EANCOM

Example:

MOA+125:120'

Taxable amount is 120.00

EXAMPLES OF THE USE OF TAX-MOA SG33

Whole item zero-rated

TAX+7+VAT++:::0+Z'

VAT zero-rated: taxable amount is the full line item amount in MOA segment 42

Mixed-rate item

TAX+7+VAT++:::0+Z'

VAT zero-rated

MOA+125:6.59'

Amount taxable at zero-rate = 6.59

TAX+7+VAT++:::17.5+S'

VAT at standard rate

MOA+125:13.54'

Amount taxable at standard rate = 13.54

Segments 59 (NAD) and 60 (RFF) (segment group SG34) are not used in this application

SG38	ALC-ALI-SG39-SG40-SG41-SG42-SG43			Each occurrence of segment group SG38 represents an allowance or charge applied to the invoice line item. The allowance or charge may be stated as (a) a percentage of the line item value, using PCD segment 64, or (b) a fixed monetary amount for the line item, using MOA segment 65, or (c) a 'per unit' rate, using RTE segment 66. There can be a maximum of 15 occurrences of segment group SG38 per invoice line.
61	ALC ALLOWANCE OR CHARGE			One mandatory occurrence per segment group SG38, defining the reason for the allowance or charge and, if necessary, the sequence of calculation
+	5463 Allowance or charge qualifier	M	an..3	A = allowance C = charge
+	C552 ALLOWANCE/CHARGE INFO	N		Composite C552 is not used in this application
+	4471 Settlement, coded	N		Not used in this application
+	1227 Calculation sequence code	D	an..3	1, 2, 3,... 9 = first, second, third,... ninth step of calculation: use only if there are multiple allowances or charges such that a sequence must be specified to avoid ambiguity
	C214 SPECIAL SERVICES ID	M		Mandatory in this application
+	7161 Special service code	M	an..3	Allowance/charge type: see code table for ALC segment 26
:	1131 Code list qualifier	N	an..3	Do not use
:	3055 Code list agency code	D	an..3	28 = EDItEUR, only if an EDItEUR code value is used in DE 7161
:	7160 Special service	D	an..35	May be used to provide brief free text explanation of the allowance or charge which is coded in DE 7161

Example:

ALC+C++++PP: :28'

Charge for postage and packing

Segments 62 (ALI) and 63 (QTY) (SG39) are not used in this application

SG40 PCD

Segment group SG40: only PCD segment 64 is used in EANCOM

64 PCD PERCENTAGE DETAILS

One occurrence per segment group SG38 if an allowance or charge is specified as a percentage of the line item value

	C501 PERCENTAGE DETAILS	M		
+	5245 Percentage qualifier	M	an..3	3 = allowance or charge
:	5482 Percentage	M	n..8	
:	5249 Percentage basis, coded	N		Not used in this application
:	1131 Code list qualifier	N		Not used in EANCOM
:	3055 Code list agency code	N		Not used in EANCOM

Example:

PCD+3:12.5'

Allowance or charge is calculated as 12.5 percent of line item value

SG41 MOA

Segment group SG41: only MOA segment 65 is used in EANCOM

65 MOA MONETARY AMOUNT

One occurrence per segment group SG38 if an allowance or charge is specified as a fixed monetary amount

C516	MONETARY AMOUNT		M		
+ 5025	Monetary amount qualifier		M	an..3	8 = allowance or charge amount
: 5004	Monetary amount		M	n..18	Actual monetary amount, in the format NN.DDD, where NN is an integer of up to 15 digits and DDD represents up to 3 decimal places. Non-significant zeros are not sent.
: 6345	Currency, coded		N		Not used in this application: all allowances and charges will be shown in the invoicing currency only
: 6343	Currency qualifier		N		Not used in this application
: 4405	Status, coded		N		Not used in EANCOM

Example:

MOA+8:140'

Allowance or charge amount is 140.00 in the invoicing currency

SG42 RTE

Segment group SG42: only RTE segment 66 is used in EANCOM

66 RTE RATE DETAILS

One occurrence per segment group SG38 if an allowance or charge is specified as a rate per unit (the unit in this case being each copy of an invoiced item)

C128	RATE DETAILS		M		
+ 5419	Rate type qualifier		M	an..3	1 = Allowance rate 2 = Charge rate
: 5420	Rate per unit		M	n..15	Allowance or charge rate per unit, in the invoicing currency, in the format NNNN.DD, where NNNN is an integer of up to 12 digits and DD represents up to 3 decimal places. Non-significant zeros are not sent.
: 5284	Unit price basis		N		Not used in this application
: 6411	Measure unit qualifier		N		Not used in this application

Example:

RTE+2:1.4'

Charge rate is 1.40 per unit, in the invoicing currency

SG43 TAX-MOA

Segment group SG43: only TAX segment 67 is used in this application

67 TAX DUTY/TAX/FEE DETAILS

One or more occurrences, up to a maximum of 5, may be used to specify taxes applicable to the allowance or charge specified in segment group SG38

+ 5283	Duty/tax/fee function code	M	an..3	7 = tax
	C241 DUTY/TAX/FEE TYPE	M		
+ 5153	Duty/tax/fee type code	M	an..3	VAT = value added tax
: 1131	Code list qualifier	N		Not used in this application
: 3055	Code list agency code	N		Not used in this application
: 5152	Duty/tax/fee type	N		Not used in this application
+ C533	DUTY/TAX/FEE A/C DETAIL	N		Composite C533 is not used in this application
+ 5286	Duty/tax/fee assessment basis	N		Not used in this application
	C243 DUTY/TAX/FEE DETAIL	M		Mandatory in UK book trade practice
+ 5279	Duty/tax/fee rate ID	N		Not used in this application
: 1131	Code list qualifier	N		Not used in this application
: 3055	Code list agency code	N		Not used in this application
: 5278	Duty/tax/fee rate M		an..17	Stated as a percentage, eg 17.5 (up to 4 decimal places): mandatory in the UK even when zero
: 5273	Duty/tax/fee rate basis ID	N		Not used in this application
: 1131	Code list qualifier	N		Not used in this application
: 3055	Code list agency code	N		Not used in this application
+ 5305	Duty/tax/fee category code	M	an..3	Mandatory G = export item, tax not charged S = standard rate Z = zero-rated
+ 3446	Party tax ID number	N		Not used in this application

Example:

TAX+7+VAT+++:::17.5+S'

VAT at standard rate of 17.5 percent

Segments 68 (MOA) and 69 (TDT) (SG44) are not used in this application

70 UNS SECTION CONTROL **One mandatory occurrence per message**

+0081 Section identification M a1 S = Detail/summary section separator

Example:
UNS+S'

71 CNT CONTROL TOTAL **At least one occurrence per message is mandatory in UK book trade practice, coded 2 in DE 6069, to send a control total of the number of line items**

C270 CONTROL	M		
+ 6069 Control qualifier	M	an..3	1 = total value of QTY segments in the message (sum of DE 6060's from QTY segment 37) 2 = number of line items (LIN segments) in the message
: 6066 Control value	M	n..18	Control total sent as an integer without leading zeros and without decimal point
: 6411 Measure unit qualifier	N		Not used in this application

Example:
CNT+2 : 4' Four line items in message

SG48 MOA-SG49 Only MOA segment 72 is used in this application

72 MOA MONETARY AMOUNT In UK book trade practice, six mandatory occurrences per invoice, to give the totals listed in the table below

C516	MONETARY AMOUNT	M		
+ 5025	Monetary amount qualifier	M	an..3	See table below
: 5004	Monetary amount	M	n..18	Actual monetary amount, in the format NN.DDD, where NN is an integer of up to 15 digits and DDD represents up to 3 decimal places. Non-significant zeros are not sent.
: 6345	Currency, coded	N		Not used in this application
: 6343	Currency qualifier	N		Not used in this application
: 4405	Status, coded	N		Not used in EANCOM

Code list for MOA DE 5025: each of these six totals is mandatory, in the sequence listed below

Code	Name	Description
79	Total line item amounts	Includes charges or allowances specified at line level, but excludes all tax, and charges or allowances specified at invoice header level: ie, the sum of all amounts coded 203 in MOA segment 42 at line level
129	Invoice total before tax and settlement discount	The amount on which settlement discount (if any) would be calculated, including all allowances and charges, from both header and detail sections, but excluding tax
122	Invoice total before tax after settlement discount	The amount coded 129 above after settlement discount (if any) has been deducted.
176	Invoice total VAT	The total amount of tax payable on the invoice: the sum of the amounts coded 124 in occurrences of MOA segment 76
86	Message total monetary amount	The total invoice amount due including tax, allowances and charges, but excluding settlement discount, if any: the sum of the amounts coded 129 and 176 above
9	Amount payable	After all taxes, prepayments and settlement discount: the sum of the amounts coded ??? and 176 above.

/continued

72 MOA MONETARY AMOUNT *(continued)*

Example:

MOA+79:94.5'	Line items total before tax
MOA+129:94.5'	Invoice total before tax and settlement discount
MOA+122:94.5'	Invoice total before tax after settlement discount
MOA+176:0'	Invoice total VAT
MOA+86:94.5'	Invoice total payable before settlement discount
MOA+9:94.5'	Invoice total payable after settlement discount

Segments 73 (RFF) and 74 (DTM) (SG49) are not used in this application

SG50 TAX-MOA

There must be one occurrence of segment group SG50 for each tax type and rate which occurs in the invoice message, to give an invoice total for that tax (up to a maximum of 10). Consequently in a UK book trade invoice where ALL items are zero-rated, there will nevertheless be one occurrence of this segment group.

75 TAX DUTY/TAX/FEE DETAILS

One mandatory occurrence per segment group SG50

+ 5283	Duty/tax/fee function code	M	an..3	7 = tax
	C241 DUTY/TAX/FEE TYPE	M		
+ 5153	Duty/tax/fee type code	M	an..3	VAT = value added tax
: 1131	Code list qualifier	N		Not used in this application
: 3055	Code list agency code	N		Not used in this application
: 5152	Duty/tax/fee type	N		Not used in this application
+ C533	DUTY/TAX/FEE A/C DETAIL	N		Composite C533 is not used in this application
+ 5286	Duty/tax/fee assessment basis	N		Not used in this application
	C243 DUTY/TAX/FEE DETAIL	M		Mandatory in UK book trade practice
+ 5279	Duty/tax/fee rate ID	N		Not used in this application
: 1131	Code list qualifier	N		Not used in this application
: 3055	Code list agency code	N		Not used in this application
: 5278	Duty/tax/fee rate M		an..17	Stated as a percentage, eg 17.5 (up to 4 decimal places): mandatory in the UK even when zero
: 5273	Duty/tax/fee rate basis ID	N		Not used in this application
: 1131	Code list qualifier	N		Not used in this application
: 3055	Code list agency code	N		Not used in this application
+ 5305	Duty/tax/fee category code	M	an..3	Mandatory G = export item, tax not charged S = standard rate Z = zero-rated
+ 3446	Party tax ID number	N		Not used in this application

Example:

TAX+7+VAT+++:::0+Z'

VAT zero-rated

76 MOA MONETARY AMOUNT

Two mandatory occurrences per segment group SG50, to show the invoice total amount taxable at the rate in the linked TAX segment 75, and the amount of tax due

C516	MONETARY AMOUNT	M		
+ 5025	Monetary amount qualifier	M	an..3	124 = tax amount (the total amount of tax payable at the rate specified in the previous TAX segment) 125 = amount subject to tax (the total amount subject to tax at the rate specified in the previous TAX segment, taking into account allowances and charges, and settlement discount if applicable)
: 5004	Monetary amount	M	n..18	Actual monetary amount, in the format NN.DDD, where NN is an integer of up to 15 digits and DDD represents up to 3 decimal places. Non-significant zeros are not sent.
: 6345	Currency, coded	N		Not used in this application
: 6343	Currency qualifier	N		Not used in this application
: 4405	Status, coded	N		Not used in EANCOM

Example:

MOA+125:11700'
MOA+124:0'

Total amount taxable (in this example, at zero-rate) is 11,700.00
Total tax is 0

Segments 77 to 79 (ALC-ALI-MOA) SG51 are not used in this application

80 UNT MESSAGE TRAILER

One mandatory occurrence per message

- + **0074 No of segments in message** M n..6
- + **0062 Message reference number** M an..14

Count includes the UNH and UNT segments
The reference number given here must be the same as that specified in the UNH segment

Example:

UNT+234+ME000001'

234 segments in message reference ME000001